6th Annual IRS-TPC Joint Research Conference on Tax Administration
Urban Institute, 2100 M Street NW, Washington, DC 20037 • Thursday, June 23, 2016

Agenda

8:30 – 9:00   Check in

9:00 – 9:15   Opening

Welcome  Eric Toder, codirector, Tax Policy Center
          Ben Herndon, director, IRS Office of Research, Applied Analytics, and Statistics (RAAS)

9:15 – 10:45  Interventions: Influencing taxpayer compliance

Moderator:  Brenda Schafer (IRS, RAAS)

▪ Taxpayer Responses to Third-Party Income Reporting: Evidence from a Natural Experiment in the Taxicab Industry
  Bibek Adhikari and James Alm (Tulane University), Eleanor Wilking (University of Michigan), and Brett Collins and Michael Sebastiani (IRS, RAAS)

▪ Do Audits Deter Future Noncompliance? Evidence on Self-Employed Taxpayers
  Sebastian Beer, Matthias Kasper, and Erich Kirchler (University of Vienna, Austria)

▪ Impact of Fresh Start Initiative on Lien Filings and Taxpayer Compliance
  Saurabh Datta (IRS, RAAS), Rizwan Javaid, and Alex Turk (IRS, Small Business/Self-Employed Division)

Discussant: Alan Plumley (IRS, RAAS)

10:45 – 11:00  Break

11:00 – 12:30  Nonfiling: IRS-Census data comparisons

Moderator:  Mike Weber (IRS, RAAS)

▪ What Drives Filing Compliance?
  Brian Erard (B. Erard & Associates)

▪ Searching for Ghosts Redux: Improved Methodologies for Estimating the Nonfiling Tax Gap
  Pat Langetieg, Mark Payne, and Alan Plumley (IRS, RAAS)

▪ Handling Respondent Rounding of Wages Using the IRS and CPS Matched Dataset
  Mike Brick and Minsun Riddles (Westat Inc.)

Discussant: Amy O’Hara (US Census Bureau, Center for Administrative Records Research and Applications)
12:45 – 1:30  Keynote speaker

**Martin A. Sullivan**, chief economist, Tax Analysts

1:30 – 2:30  Panel discussion

**Factors Affecting Revenue Estimates of Tax Compliance Proposals**

**Moderator:**  **Howard Gleckman** (Tax Policy Center)

**Presenters:**  **Janet Holtzblatt** (Congressional Budget Office)
**Jamie McGuire** (Joint Committee on Taxation)

**Discussants:**  **Eric Toder** (Tax Policy Center)
**Mike Udell** (District Economics Group)
**Emily Lin** (US Department of the Treasury, Office of Tax Analysis)
**Mary-Helen Risler** (IRS, RAAS)

2:30 – 2:45  Break

2:45 – 4:15  Behavioral research: Why do people do what they do?

**Moderator:**  **Sandy Lin** (IRS, RAAS)

- Examining Motivations to Volunteer with the Volunteer Income Tax Assistance Program: How Motivations Influence Future Volunteer Behavior
  **Patti J. Davis-Smith**, Robert P. Thomas, and David C. Cico (IRS, Wage & Investment Research and Analysis)

- The Effect of Social Norms on Taxpayer Payment Compliance
  **Caroline von Bose** (Fors Marsh Group), Jubo Yan (Nanyang Technological University), James Alm (Tulane University), and William Schulze (Cornell University)

- Understanding the Nonfiler and Late Filer
  José Colon de la Matta, John Guyton, Ron Hodge, Ahmad Qadri, Brenda Schafer, **Melissa Vigil** (IRS, RAAS)

**Discussant:**  **Joe Rosenberg** (Tax Policy Center)

4:15 – 4:30  Wrap up

**Ben Herndon**, director, IRS, RAAS

*Bolded names indicate a person is presenting.

Please provide input about today’s conference by completing one of the evaluation forms or online at [http://tpc.io/TPC-IRS-survey](http://tpc.io/TPC-IRS-survey).