

## 2016 IRS-TPC Research Conference

### Presenter and Discussant Bios

#### Session 1. Interventions: Influencing Taxpayer Compliance

**Bibek Adhikari** received a doctoral degree in Economics from Tulane University in May 2016. He specializes in public finance, focusing on the tax and expenditure issues in international, federal as well as state and local level. He will be joining the Department of Economics at Illinois State University as an Assistant Professor from Fall 2016.

**Erich Kirchler** is Professor of Economic Psychology at the University of Vienna, Austria. He was Editor-in-Chief of the Journal of Economic Psychology and President of Division 9 (Economic Psychology) of IAAP (International Association of Applied Psychology). He obtained his PhD (1973) from the University of Vienna and his Habilitation (1989) from the University of Linz, Austria. His first academic position was at the University of Linz. He moved to the University of Vienna in 1992. His major research interest is in household financial decision making and tax behavior. Publications include *The Economic Psychology of Tax Behaviour* (Cambridge University Press, 2007), *Conflict and Decision Making in the Private Household* (together with Christa Rodler, Erik Hoelzl, Katja Meier; Psychology Press, 2001), *Wirtschaftspsychologie* (Economic Psychology; Hogrefe, 4th edition 2011) and articles in *Journal of Personality and Social Psychology*, *Journal of Applied Psychology*, *Current Directions in Psychological Science*, *Applied Psychology: An International Review*, *Journal of Economic Psychology*, and numerous articles in international journals on economic and applied psychology. He was an advisor at the Austrian Science Fund (FWF), was president of the International Associations for Research in Economic Psychology (IAREP) and the Austrian Psychological Society (ÖGPs).

**Alex Turk** is the Supervisory Economist of the Strategic Analysis and Modeling group within the IRS's Collection Inventory Delivery and Selection organization. Prior to that, he served in various capacities within IRS Research from 1995 to 2011. He is also an Adjunct Professor at the University of St. Thomas. Alex received his Ph.D. and BS in Economics from Iowa State University.

**Alan Plumley** is the Technical Advisor to the Director of the RAAS Office of Research in the IRS. His expertise is in the areas of compliance measurement and modeling for efficient workload selection and resource allocation. A 31-year veteran of IRS research, Alan earned his Ph.D. in public policy from Harvard University. His dissertation on the determinants of individual income tax compliance broke much new ground in the effort to estimate the impact of various IRS activities on the voluntary compliance behavior of the general population. He has presented research papers at many tax conferences, and has co-authored chapters for two books related to tax administration and compliance. He is also the editor of the annual *IRS Research Bulletin*.

#### Session 2. Nonfiling: IRS-Census Data Comparisons

**Brian Erard** operates an economics consulting practice in the Washington, DC area. He specializes in the application of novel statistical models to issues in tax administration. He has published extensively in academic journals and scholarly conference proceedings, including as the co-author of a widely cited survey of the economics of tax compliance in the prestigious *Journal of Economic Literature*. Brian has consulted on a broad range of tax administration issues with federal and sub-national governments in the U.S., Canada, and abroad. Prior to becoming a full-time consultant, Brian spent a decade in academia. He served as an economics professor at the University of Toronto, as a professor and director of the economics Ph.D. program at Carleton University, and as a visiting professor at the University of Michigan Office of Tax Policy Research.

**Mark Payne** is an operations research analyst in the Taxpayer Analysis and Modeling Group at the Office of Research /IRS. His research has focused on the effects of taxpayer preparation and submission method choices on return accuracy and on measuring and analyzing the extent of nonfiling and consequent underpayment of taxes. Before joining the Office of Research in 2009 he was a research analyst at the Inter-American Development Bank for ten years. He received a Ph.D. in Political Science from Ohio State University.

**Minsun Riddles** is a senior statistician at Westat, where she is involved in the design and analysis of various national surveys. She earned her doctorate in Statistics from Iowa State University. Her main research interests are in survey statistics, missing data analysis, and analysis of heaped data.

**Amy O'Hara** is the Chief of the Center for Administrative Records Research and Applications (CARRA) at the U.S. Census Bureau. She is responsible for addressing the legal, policy, and methodological issues surrounding the expanded use of administrative records data in federal statistics. She has developed innovative research programs integrating administrative records data into Census Bureau statistical methods and products, defining methods to measure whether and how administrative data can reduce respondent burden, lower data collection costs, and improve data quality throughout the Bureau. Amy has a Ph.D. in Economics from the University of Notre Dame.

### Session 3. Panel Discussion

**Janet Holtzblatt** is the Unit Chief for Tax Policy Studies in the Tax Analysis Division of the Congressional Budget Office (CBO). She joined CBO in January 2008 after having served as the Deputy Director of the Individual Taxation Division in the Department of the Treasury's Office of Tax Analysis. Prior to Treasury, Dr. Holtzblatt was a senior analyst on the Senate Budget Committee. She received her Ph.D. in economics from the University of Wisconsin. At CBO, Dr. Holtzblatt has written or co-authored reports on choices for deficit reduction, refundable tax credits, health insurance mandates and coverage, and the effects of changes to the health insurance system on labor markets. Her publications include articles or book chapters on administering health reform through the tax system, the tax treatment of low-income people, and marriage penalties and bonuses in the income tax system.

**Jamie McGuire** is an economist at the Joint Committee on Taxation. His areas of expertise include tax administration and compliance, accounting methods, financial transaction taxes, and tax-exempt organizations. He received his Ph.D. in economics in 2009 from Stanford University. His dissertation focused on the role that context plays in people's decisions to be honest or dishonest.

**Eric Toder** is an Institute Fellow at the Urban Institute and co-director of the Urban-Brookings Tax Policy Center. In this position, he oversees the Center's modeling activities and directs research on corporate and international taxation, energy taxation, tax compliance, and other tax policy issues. Dr. Toder has authored and co-authored numerous papers on tax policy, tax administration, and retirement policy issues. Prior to joining the Urban Institute, he held a number of positions in tax policy offices in the U.S. government and overseas, including service as Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury Department, Director of Research at the Internal Revenue Service, Deputy Assistant Director for Tax Analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He received his Ph.D. in economics from the University of Rochester in 1971.

**Michael Udell** is the founder of District Economics Group, a consulting firm specializing in economic analysis of federal tax issues. Mike has extensive experience with budget scoring and policy analysis issues both from the government perspective and from the taxpayer perspective. Mike began his career at the IRS Research division in the 1980's working on estimation of the tax gap and continued from 1991 through 2008 at the Joint Committee on Taxation. He worked on revenue estimates for most federal tax compliance proposals during that time. While at Ernst and Young from 2008 through 2012 he launched the firm's medical device excise tax practice. While on the staff of the Joint Committee on Taxation, Mike developed several estimating models including models for estate, excise, and individual income taxes. At District Economics Group he continues to advise clients on a wide variety of federal tax issues spanning individual and corporate income tax as well as payroll and estate and gift taxes. Mike earned a B.A. from the University of Pennsylvania and a PhD from Caltech.

**Emily Y. Lin** is an economist in the Office of Tax Analysis at the U.S. Department of the Treasury. Her expertise is in the areas of tax compliance, distribution of tax burden, and marriage penalties and bonuses. Prior to joining the Treasury Department in 2001, she was an assistant professor of Economics at the University of Connecticut. Trained as a labor and public finance economist, she received her PhD from the University of Michigan, Ann Arbor.

**Mary-Helen Risler** is a supervisory economist with the IRS Office of Research. She leads the Compliance Analysis & Modeling Group staff of economists, operations research analysts and statisticians whose work focuses on compliance analysis, including tax gap estimation, and predictive modeling for workload selection, including DIF( Discriminant Function). She joined the IRS's former Research Division in 1988 and spent calendar year 2009 on a detail to the Joint Committee on Taxation's revenue estimating staff.

#### Session 4. Behavioral Research: Why do people do what they do?

**Patti Davis-Smith** has worked as a Social Scientist with the Internal Revenue Service in the Wage and Investment Division since 2008. As a senior analyst, she uses structured interviewing techniques, focus group, survey, and behavioral analysis methodologies to solve tax administration research questions and evaluate program effectiveness. Patti is a 2010 graduate of the University of Georgia with a Ph.D. in Psychology. Her dissertation research focused on the role that self-determination theory (i.e., an individual's feelings of competence, autonomy, and relatedness) plays in motivations to volunteer. She obtained a M.S. from the University of Georgia in 2006 and a B.A. in Psychology from Spelman College in 2004. In her free time, Patti enjoys baking, reading, and craft projects. She lives in Atlanta with her husband and two sons.

**Carrie von Bose** is a behavioral economist with expertise in applied microeconomics, game theory, and experimental methods. Her research and work experience have covered a wide array of topics; they include projects such as analyzing the economic effects of appearance and grooming, detecting human trafficking using online data, and predicting election turnout and party affiliation for use in political microtargeting. As a senior research associate with the Fors Marsh Group, she applies economic insights to a variety of projects such as analyzing the voting behavior of overseas citizens and designing experiments on financial decision making. Carrie holds a Ph.D. in economics from the University of Texas at Austin and B.S. degrees in mathematics and economics from Arizona State University.

**Melissa Vigil** is an economist with the Taxpayer Analysis and Modeling group at the IRS. Her interests lie in taxpayer behavior, specifically how taxpayers respond to uncertainty and tax code complexity. Prior to joining the IRS, Melissa worked for the state government of New Mexico, first as a senior economist and then as Chief Economist in the Department of Finance and Administration, where her work focused on state tax and fiscal policy. Melissa holds an M.A. in economics from the University of New Mexico.

**Joseph Rosenberg** is a senior research associate in the Urban-Brookings Tax Policy Center at the Urban Institute, where his research focuses primarily on issues of federal taxation, including business and corporate taxation, broad-based consumption taxes, tax expenditures, and tax incentives for charitable giving. He also develops and maintains the Tax Policy Center's microsimulation model of the federal tax system, which is regularly used to produce analyses of the revenue and distributional impacts of federal tax policy that are broadly cited by policymakers and the press. Before joining Urban, Rosenberg worked at the Board of Governors of the Federal Reserve System in Washington, DC, and was a PhD candidate in economics at the University of California, Berkeley.