

Foreword

This edition of the IRS Research Bulletin (Publication 1500) features selected papers from the IRS-Tax Policy Center (TPC) Research Conference held at the Urban Institute in Washington, DC, on June 21, 2017. Conference presenters and attendees included researchers from many areas of the IRS, officials from other government agencies, and academic and private sector experts on tax policy, tax administration, and tax compliance. In addition to those who attended in person, many participated live online, as the TPC broadcast video of the proceedings over the Internet. The videos are archived on their Website to enable additional participation. Online viewers participated in the discussions by submitting questions via e-mail as the sessions proceeded.

The conference began with welcoming remarks by Eric Toder, Co-Director of the Tax Policy Center and by Ben Herndon, the IRS Director of Research, Applied Analytics, and Statistics. The remainder of the conference included sessions on identifying corporation tax avoidance, realizing the potential of tax enforcement, the role of incentives in individual compliance, and creative uses of nontax data. The keynote speaker was Peter Merrill from PricewaterhouseCoopers LLP, who offered his insights on current tax issues.

We trust that this volume will enable IRS executives, managers, employees, stakeholders, and tax administrators elsewhere to stay abreast of the latest trends and research findings affecting tax administration. We anticipate that the research featured here will stimulate improved tax administration, additional helpful research, and even greater cooperation among tax administration researchers worldwide.