

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 20, 2018. 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 Chief Research and Analytics Officer. The remainder of the conference included sessions on factors that contribute to voluntary compliance, behavioral responses to IRS interventions, complexity and global tax administration, and future directions in tax administration. The keynote speaker was Eric Solomon, Codirector of National Tax Services, Ernst & Young, 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.

Acknowledgments

This IRS-TPC Research Conference was the result of preparation over a number of months by many people. The conference program was assembled by a committee representing research organizations throughout the IRS. Members of the program committee included: Alan Plumley, Jessica D'Itri, Scott Leary, Dan Nguyen, Alex Turk, and Getaneh Yuismaw (RAAS); Scott Rutz (Taxpayer Advocate); John Hribar (Human Capital Office Research); Pat Angelillo (Large Business & International Division); Diane Belanger (Wage & Investment Division); Stephanie Parrish (Online Services); and Len Burman (Tax Policy Center). In addition, Blake Greene and Ann Cleven from the Tax Policy Center and Linda Addison from the IRS RAAS Data Management Division oversaw numerous details to ensure that the conference ran smoothly.

This volume was prepared by Clay Moulton, Camille Swick, and Lisa Smith (layout and graphics) and Beth Kilss and Georgette Walsh (editors), all of the IRS Statistics of Income Division. The authors of the papers are responsible for their content, and views expressed in these papers do not necessarily represent the views of the Department of the Treasury or the Internal Revenue Service.

We appreciate the contributions of everyone who helped make this conference a success.

Ben Herndon
IRS Chief Research and Analytics Officer