

8th Annual IRS-TPC Joint Research Conference on Tax Administration
Urban Institute, 2100 M Street, NW, Washington, DC
June 20, 2018

Program

8:30 – 9:00 Check in

9:00 – 9:15 Opening Remarks

Welcome **Eric Toder** (Co-Director, Tax Policy Center) and
Ben Herndon (Director, IRS Office of Research, Applied Analytics, and Statistics (RAAS))
John A. Koskinen (IRS Commissioner)

9:15 – 10:45 Factors That Contribute to Voluntary Compliance

Moderator: *Eric Toder (Tax Policy Center)*

- Does Employer Withholding Affect Tax Compliance, and Why?
William Boning (University of Michigan)
- Accountants are not tax advisors: Using random audit data to test the effect of certified accountancy on SME's tax compliance in Denmark between 2008 and 2014
Johanne Søndergaard (Danish Customs and Tax Administration)
- Compliance Spillovers Across Taxes: Results from a Field Experiment
Carlos Scartascini and Andrea Lopez-Luzuriaga (Inter-American Development Bank)

Discussants: *Tim Dowd (Congressional Joint Committee on Taxation Staff) and Eric Toder (Tax Policy Center)*

10:45 – 11:00 Break

11:00 – 12:30 Behavioral Responses to IRS Interventions

Moderator: *Ron Hodge (IRS, RAAS)*

- Using Behavioral Insights in Notice Design to Improve Taxpayer Responses and Achieve Compliance Outcomes
Elena Anne Herlache, Jan Millard, and Alicia Miller (IRS, RAAS) and Michelle Theel (IRS, S&E PMO)
- Strategies to Address Noncompliance in Refundable Tax Credits: Evidence on Taxpayer Responses to EITC Correspondence Audits and Experimental Outreach
John Guyton, Kara Leibel, Mark Payne, and Brenda Schafer (IRS, RAAS), Day Manoli (University of Texas-Austin), and Ankur Patel (U.S. Treasury)
- Federal Tax Liens and Letters: Effectiveness of the Notice of Federal Tax Liens and Alternative IRS Letters on Individual Tax Debt Resolution
Ishani Roy, Brett Collins, Alex Turk, and Alan Plumley (IRS, RAAS) and Terry Ashley and Jeff Wilson (IRS, TAS)

Discussants: *Michael Udell (District Economics Group)*

1:00 – 1:30 Keynote Speaker

Eric Solomon (Co-Director of National Tax Services, Ernst & Young LLP)

1:30 – 3:00 Complexity and Global Tax Administration

Moderator: *Saima Mehmood (IRS, Wage & Investment Division Research)*

- Taxing Hidden Wealth: The Consequences of U.S. Enforcement Initiatives on Evasive Foreign Accounts
Niels Johannesen (University of Copenhagen), Patrick Langetieg (IRS, RAAS), Daniel Reck (London School of Economics), and Max Risch and Joel Slemrod (University of Michigan)

- Global Tax Administration Initiatives Addressing Tax Evasion and Avoidance
Thomas Neubig (Tax Sage Network)

- An Examination of Partnership Tax Return Complexity
Larry May and Lisa Rupert (IRS, RAAS), and Erin Towery (University of Georgia)

Discussant: *Janet Holtzblatt (Congressional Budget Office)*

3:00 – 3:10 Break

3:10 – 4:40 Future Directions in Tax Administration

Moderator: *Emily Lin (U.S. Treasury Office of Tax Analysis)*

- Who is Minding the Nanny Tax?
Brian Erard (B. Erard & Associates)

- Can IRS Move Paper Filers to Free Assisted Tax Preparation?
Brenda Schafer and Rizwan Javaid (IRS, RAAS), Jacob Goldin and Adam Isen (Department of the Treasury), and Tatiana Homonoff (New York University)

- Creating a Fully Synthetic Individual Income Tax Return Data File and Validation Server
Leonard E. Burman, Surachai Khitatrakun and James R. Nunns (Tax Policy Center), and Sarah Armstrong and Alex Engler (University of Chicago)

Discussants: *Adam Isen and Emily Lin (U.S. Treasury Office of Tax Analysis)*

4:40 – 4:50 Wrap-up

Barry Johnson (Director, Statistics of Income)