2026 Joint Statistical Research Program Call for Proposals

The Statistics of Income (SOI) division of the Research, Applied Analytics & Statistics (RAAS) office of the Internal Revenue Service (IRS) will accept applications for research projects as part of the Joint Statistical Research Program (JSRP) in September 2026.

Purpose

The JSRP creates opportunities for qualified researchers outside the Federal government to securely access administrative tax records for research purposes. Such research advances our understanding of how current and potential future tax policy affects individuals, businesses, and the economy. It can also aid in the administration of the U.S. tax system by providing new understanding of taxpayer behavior. Finally, such research can lead to the development of new resources such as datasets useful for tax administration research and tabulations that can be released to the public.

Eligibility

The lead researcher for each JSRP proposal must be a U.S. citizen and meet the conditions for the Intergovernmental Personnel Act mobility program.[1]

Submission Process

Proposals must include a detailed project description with a specific list of the data requested, a list of research team members, and additional supporting documents. Proposals must be submitted through the Standard Application Process portal website found at https://sap.nsf.gov/.

Key Dates

September 1, 2026	Application window opens
September 30, 2026	Application window closes
January 4, 2027	Final selections announced
February 1, 2027	Onboarding begins for selected projects

Selection Criteria

Proposals are evaluated based on several criteria, including:

- **Tax Administration Purpose:** Projects must have a tax administration purpose (e.g., improving our understanding of taxpayer behavior; evaluating how existing or proposed tax policies affect people, businesses, and the economy; producing new products for public dissemination; or otherwise advancing IRS tax administration priorities).
- **Statistical Purpose:** Projects must produce results that describe the characteristics of groups through statistics and statistical analysis in a way that does not identify individuals or specific organizations.
- **Statistical Disclosure Limitation:** Projects must clearly describe planned tabular and graphical output so proposal reviewers can determine what statistical disclosure limitation procedures should be applied. Note that subgroup analyses (e.g., breakdowns by geography or industry) may be limited for small populations of interest.

[1] https://www.opm.gov/policy-data-oversight/hiring-information/intergovernment-personnel-act/#

- **Demonstrated Need for Data Access:** The proposal must demonstrate that publicly available data are inadequate to satisfy the research objective of the project.
- **Research Team Experience:** The proposal must demonstrate that the research team possesses the required skills and resources to achieve the project goals. Experience in conducting academic-level research and publishing in professional journals is required.
- **IRS Resources Required to Complete the Project:** SOI will evaluate the IRS staff resources, internal processes, and technology required to conduct and complete the research project and whether those resources are available for the project.
- **Data Availability:** SOI will determine whether the required data are available or can be assembled and provided to the researchers given legal time, and cost constraints.

Topics of Interest

The following subjects are of particular interest to the IRS and the tax research community:

- The impact of information, engagement, and effective interaction/outreach on taxpayer experience.
- Taxpayer responses to policy changes, particularly changes in incentives and the role of complex business structures.
- Methods to identify and resolve tax issues in near real-time.
- Application of new research methods (analytic techniques, data cleaning/processing, etc.) to tax administration, such as:
    - narrowing the tax gap,
    - improving tax compliance,
    - identifying and addressing emerging tax noncompliance issues, and
    - measuring the tax revenue impact of IRS investments and initiatives (e.g., improved taxpayer service, more effective enforcement activities, targeted outreach and nudges, and modernized operations support).
- Use of artificial intelligence (AI) – including generative AI, machine learning, and privacy-enhancing technologies – to improve tax administration, including:
    - AI-ready data development;
    - AI-assisted data governance, metadata management, and data quality improvement;
    - fraud detection and compliance risk identification;
    - taxpayer service enhancement;
    - operational efficiency and quality assurance;
    - explainable AI; and
    - secure analytical methods that protect taxpayer confidentiality.
- Modern entity resolution methods for linking administrative data without common identifiers

What to expect if your proposal is selected

Upon selection we will begin the onboarding process for non-IRS researchers that will access tax microdata. Through the Intergovernmental Personnel Act mobility program, U.S. citizens who pass a background check can act as an unpaid employee of the IRS for up to two years at a time. This requires a contractual arrangement between the IRS and researcher's permanent employer, regular progress updates, and compliance with annual training on IRS data and computer security procedures. The IRS also allows a similar arrangement for full-time students who are sponsored by an academic advisor, rather than an employer. Researchers will only be able to access tax microdata using IRS equipment. Members of the research team that do not require data access can view preliminary research output that has not been formally cleared for release – as long as the results do not disclose any individual taxpayer information – by signing a more abbreviated form of the agreement signed by researchers with a data access role.

Before the analytical stage of the project begins, the external research team meets with an IRS contact to finalize specifics of the project by filling out a Project Charter. The Project Charter specifies the members of the research team, the proposed timeline for project milestones, and the scope of the project including the research question(s) and data requirements. Based on these specifications, an IRS employee constructs a custom microdata extract that researchers access in the secure IRS environment once they have completed their onboarding process. Project Charters are reviewed and updated at least once a year throughout the lifetime of the project as part of an annual recertification process that helps ensure projects are making consistent progress and researcher information remains up to date. Please note that projects selected during the 2026 JSRP Call for Proposals will not begin data access and analysis until 2027. Projects must be completed within five years of the date of initial data access. Thus, we suggest that researchers plan to complete the bulk of their research within two years of first accessing the data to provide ample time for revisions and the publication process.

SOI has a strict scientific integrity policy and will not censor or veto any research findings. However, SOI will review all presentation materials and papers prior to publication or dissemination to ensure that confidential IRS processes are protected, no individual taxpayer data are disclosed – either directly or indirectly – based on compliance with IRS published disclosure limitation guidelines, and the scope of research is within the limits of the proposal. All SOI-sponsored research projects are policy neutral. IRS employees serve as research partners to ensure data items and statistics are interpreted accurately and provide essential domain knowledge to research teams without promoting particular outcomes. When projects have been cleared for release, they will be posted as an SOI Working Paper.[2] Researchers are then free to submit their paper for publication in academic and professional journals and for presentation at professional conferences. Derivative works produced using publicly released papers are not subject to SOI review, however subsequent revisions and updated results are reviewed the same way as initial releases and are posted as an update to the original SOI Working Paper.

Contact

Please email raas.jsrp@irs.gov with any questions about the JSRP or application process.

[2] https://www.irs.gov/statistics/soi-tax-stats-soi-working-papers