

7th Annual IRS-TPC Joint Research Conference on Tax Administration
Urban Institute, 2100 M Street, NW, Washington, DC
June 21, 2017

Program

8:30 – 9:00 Check in

9:00 – 9:15 Opening

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 Identifying Corporation Tax Avoidance

Moderator: *Eric Toder (Tax Policy Center)*

- Using IRS Data to Identify Income Shifting Firms, *Lisa De Simone (Stanford University), Lillian F. Mills (The University of Texas-Austin), and Bridget Stomberg (The University of Georgia)*
- Income Shifting by U.S. Multinational Corporations. *Ted Black (IRS, RAAS), Amy Dunbar (University of Connecticut), Andrew Duxbury (James Madison University), and Thomas Schultz (Western Michigan University)*
- The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance, *Paul Demeré, Michael P. Donohoe, and Petro Lisowsky (University of Illinois at Urbana-Champaign)*

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

10:45 – 11:00 Break

11:00 – 12:30 Realizing the Potential of Tax Enforcement

Moderator: *Ron Hodge (IRS, RAAS)*

- How Do IRS Resources Affect the Tax Enforcement Process?, *Ron Hodge (IRS, RAAS), Michelle Nessa (Michigan State University), Casey Schwab (Indiana University), and Bridget Stomberg and Erin Towery (University of Georgia)*
- Tax Audits and Tax Compliance—Evidence from Italy, *Elena D’Agosto, Marco Manzo, Alessandro Modica and Stefano Pisani (Ministero dell’Economia e delle Finanze, Government of Italy)*
- Valuing Unpaid Tax Assessments—Estimating Long-Run Collectability Using an Econometric Approach, *Dan Howar and Maryamm Muzikir (IRS, SB/SE), Alex Turk (IRS, RAAS), and Eric Henry (IRS, CFO)*

Discussants: *Michael Udell (District Economics Group)*

1:00 – 1:30 Keynote Speaker

Peter Merrill (National Economics & Statistics, PricewaterhouseCoopers LLP)

1:30 – 3:00 The Role of Incentives in Individual Compliance

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

- Impact of Filing Reminder Outreach on Voluntary Filing Compliance for Taxpayers with a Prior Filing Delinquency, *Stacy Orlett, Maryamm Muzikir, and Vicki Koranda (IRS, SB/SE), and Rizwan Javaid and Alex Turk (IRS, RAAS)*
- Charitable Contributions of Conservation Easements, *Adam Looney (The Brookings Institution)*
- Tax Preparers, Refund Anticipation Products, and EITC Compliance, *Maggie R. Jones (U.S. Census Bureau)*

Discussant: *Janet Holtzblatt (Congressional Budget Office)*

3:00 – 3:10 Break

3:10 – 4:40 Creative Use of Non-Tax Data Sources

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

- Supplementing IRS Data with External Credit Report Data in Employment Tax Predictive Models, *Curt Hopkins and Ken Su (IRS, SB/SE)*
- Better Identification of Potential Employment Tax Noncompliance Using Credit Bureau Data, *Saurabh Datta, Patrick Langetieg, and Brenda Schafer (IRS, RAAS)*
- Estimating the Effects of Tax Reform on Compliance Burdens, *Daniel Berger and Eric Toder (Tax Policy Center), and Victoria Bryant, John Guyton, and Patrick Langetieg (IRS, RAAS)*
- Counting Elusive Nonfilers Using IRS Rather Than Census Data, *Patrick Langetieg, Mark Payne, and Alan Plumley (IRS, RAAS)*

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

4:40 – 4:50 Wrap-up

Ben Herndon (Director, IRS Office of Research, Applied Analytics, and Statistics)