



## 7<sup>th</sup> Annual IRS-TPC Joint Research Conference on Tax Administration

Urban Institute, 2100 M Street, NW, Washington, DC • June 21, 2017

8:30 – 9:00 Check-in

### 9:00 – 9:25 Opening

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

### 9:30 – 11:00 Session 1: 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)

11:00 – 11:10 Break

### 11:10 – 12:40 Session 2: Realizing the Potential of Tax Enforcement

Moderator: **Ron Hodge** (IRS, RAAS)

- **How Do IRS Resources Affect the Tax Enforcement Process?**  
*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)

Discussant: **Michael Udell** (District Economics Group)

## 1:00 – 1:30 Keynote Speaker

**Peter Merrill** (National Economics & Statistics, PricewaterhouseCoopers LLP)

## 1:30 – 3:00 Session 3: 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 the Improper Payment of EITC**  
**Maggie R. Jones** (U.S. Census Bureau)

Discussant: **Janet Holtzblatt** (Congressional Budget Office)

## 3:00 – 3:10 Break

## 3:10 – 4:40 Session 4: 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)

Please provide input about today's conference by completing one of the evaluation forms or doing it online at:

[https://urban.qualtrics.com/jfe/form/SV\\_8CCsavrBlkeKRxj](https://urban.qualtrics.com/jfe/form/SV_8CCsavrBlkeKRxj)