



7th 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