8th Annual IRS/TPC Joint Research Conference on Tax Administration

June 20, 2018

8:30 – 9:00  Check-in

9:00 – 9:10  Opening

Welcome  Eric Toder  (Codirector, Urban-Brookings Tax Policy Center) and Ben Herndon  (Chief Research and Analytics Officer, IRS)

9:15 – 10:45  Session 1: Factors That Contribute to Voluntary Compliance

Moderator: Jessica D’Itri (IRS, RAAS)

- 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)

Discussant: Brian Erard  (B. Erard & Associates)

10:45 – 11:00  Break

11:00 – 12:30  Session 2: Behavioral Responses to IRS Interventions

Moderator: Drew Johns  (IRS, RAAS)

- Using Behavioral Insights in Notice Design to Improve Taxpayer Responses and Achieve Compliance Outcomes
  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)

Discussant: Alex Yuskavage  (Dept. of the Treasury, Office of Tax Analysis)

12:30 – 1:00  Lunch
1:00 – 1:30  **Keynote Speaker**

*Eric Solomon* (Codirector of National Tax Services, Ernst & Young LLP)

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

**Moderator:** *Rahul Tikekar* (IRS, RAAS)

- **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:** *Barry Johnson* (IRS, RAAS: Director, Statistics of Income)

3:00 – 3:10  Break

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

**Moderator:** *Stephanie Parrish* (IRS, Online Services)

- **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 (Urban-BrookingsTax Policy Center), and Sarah Armstrong and Alex Engler (University of Chicago)

  **Discussant:** *Laura Kawano* (University of Michigan)

4:40 – 4:50  **Wrap-up**

*Barry Johnson* (IRS, RAAS: Director, Statistics of Income)

*Bolded names indicate a person is presenting.*

Following the conclusion of the conference, please provide your feedback by completing an evaluation form at: [tpc.io/IRSsurvey](http://tpc.io/IRSsurvey)