



IRS-TPC Research Conference Improving Tax Administration Through Research-Driven Efficiencies

Urban Institute, 2100 M Street, NW, Washington, DC • June 18, 2015

Program

8:30 – 9:00 Check-in

9:00 – 9:15 **Opening**

Welcome *Eric Toder* (Co-Director, Tax Policy Center) and
Alain DuBois (Acting Director, IRS Office of Research, Analysis, and Statistics)
Opening Remarks *John Koskinen* (Commissioner, IRS)

9:30 – 11:00 **Session 1: Innovative Methods for Improving Resource Allocation**

Moderator: *Melissa Vigil* (IRS, RAS)

- **Estimating Marginal Revenue/Cost Curves for Correspondence Audits**
Ron Hodge, Alan Plumley, Kyle Richison, and Getaneh Yismaw (IRS, RAS), and *Nicole Khoury, Matt Olson, and H. Sanith Wijesinghe* (MITRE Corporation)
- **Examining the TDA Collectability Curve: How Does the Aging of TDA Delinquencies Impact Dollars Collected?**
Joe Saldana, Jeff Wilson, and Tom Beers (IRS, Taxpayer Advocate Service)
- **Analysis of Flow-Through Entities Using Social Network Analysis Techniques**
Rahul Tikekar, Ririko Horvath, and Larry May (IRS, RAS), *Ashish Agarwal and Shannon Chen* (University of Texas at Austin)

Discussant: *Arnie Greenland* (Robert H. Smith School of Business, University of Maryland)

11:00 – 11:15 Break

11:15 – 12:45 **Session 2: Taxpayer Responses to Rules and Enforcement**

Moderator: *Ron Hodge* (IRS, RAS)

- **Taxpayer Behavior under Audit Certainty**
Benjamin Ayers and Erin Towery (Univ. of GA), and *Jeri Seidman* (Univ. of TX at Austin)
- **2011-2012 Schedule M-3 Profiles of Schedule UTP Filers by IRC Section Cited**
Charles Boynton, Ellen Legel, and Lisa Rupert (IRS, LB&I), and *Portia DeFilippes* (Treasury Office of Tax Analysis)
- **Individual Nonfilers and IRS Generated Tax Assessments: Revenue and Compliance Impacts of IRS Substitute Assessment When Taxpayers Don't File**
Saurabh Datta, Stacy Orlett, and Alex Turk (IRS, SB/SE)

Discussant: *Danielle Higgins* (Baruch College, City University of New York)

12:45 – 1:30 Keynote Speaker

Lillian Mills, The Beverly H. and William P. O'Hara Chair in Business, Department of Accounting, The University of Texas at Austin

1:30 – 3:00 Session 3: Improving Tax Administration by Understanding Taxpayer Behavior

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

- **Behavioural Insights to Improve Tax Compliance: Short-Term Impacts from a Randomised Experiment in Guatemala**
Stewart Kettle (University of Bristol), **Marco Hernandez** (World Bank), Simon Ruda (Behavioural Insights Team), and Michael Sanders (Harvard University and University of Bristol)
- **2014 Taxpayer Choice Model (TCM): Designing Digital Communication Products to Reduce Phone and Mail Inventory**
Courtney Rasey and **Mackenzie Wiley** (IRS, W&I)
- **Examining and Addressing Taxpayer Expectations for Affordable Care Act (ACA) Automated Information**
Ariel Wooten and Marisa McDaniels (IRS, W&I)

Discussant: **Elaine Maag** (The Urban Institute)

3:00 – 3:15 Break

3:15 – 4:45 Session 4: Helping Taxpayers Get it Right

Moderator: **Theresa Pattara** (H&R Block)

- **The Nontaxable Combat Pay Election and the Earned Income Tax Credit**
Suzanne Gleason and **Patricia Tong** (Treasury Office of Tax Analysis)
- **Pilot Project to Assess Validation of EITC Eligibility with State Data**
Michael Pergamit, **Elaine Maag**, Devlin Hanson, Caroline Ratcliffe, Sara Edelstein, and Sarah Minton (The Urban Institute)
- **IRS Preparer-Level Treatment Tests**
Karen Masken (IRS, Return Preparer Office)

Discussants: **Deena Ackerman** (Treasury Office of Tax Analysis) and **Dayanand Manoli** (University of Texas)

4:45 – 5:00 Wrap-up

Janice Hedemann (Conference Chair: IRS, RAS)

Please provide input about today's conference by completing one of the evaluation forms or doing it online at: <http://tpc.io/TPC-IRS-survey>

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