10th Annual IRS/TPC Joint Research Conference on Tax Administration  
June 18, 2020

9:30 – 9:40  Opening

*Eric Toder* (Codirector, Urban-Brookings Tax Policy Center)  
*Barry Johnson* (Acting Chief Analytics Officer, IRS, RAAS)

9:40 – 11:10  Session 1: Behavioral Responses to Audits

**Moderator:** *Robert McClelland* (Urban-Brookings Tax Policy Center)

- **The Specific Deterrence Implications of Increased Reliance on Correspondence Audits**  
  *Brian Erard* (B. Erard & Associates), *Erich Kirchler* and *Jerome Olsen* (University of Vienna)

- **The Specific Indirect Effect of Correspondence Audits: Moving from Research to Operational Application**  
  *Leigh Nicholl*, *Maxwell McGill*, *Lucia Lykke* (MITRE Corporation), *Alan Plumley* (IRS, RAAS)

- **Audits, Audit “Efficiency”, and Post-audit Tax Compliance**  
  *James Alm* and *Matthias Kasper* (Tulane University)

**Discussant:** *Janet Holtzblatt* (Urban-Brookings Tax Policy Center)

11:10 – 12:20  Session 2: New Insights on Taxpayer Behavior

**Moderator:** *Brett Collins* (IRS, RAAS)

- **Size, characteristics and distributional effects of income tax evasion in Italy**  
  *Martina Bazzoli* (IRVAPP), *Paolo Di Caro* and *Marco Manzo* (Italian Dept. of Finance), *Francesco Figari* (Univ. of Insubria, University of Essex), *Carlo Fiorio* (Univ. of Milan)

- **The Effects of an Employment Tax Enforcement Regime on US Small Business and Proprietor Payment Compliance**  
  *Rafael Dacal* (IRS, SB/SE)

**Discussant:** *Jamie McGuire* (Joint Committee on Taxation)

12:20 – 12:30  Break

12:30 – 1:15  Keynote Speaker

*Charles Rossotti* (former IRS Commissioner)
1:15 – 2:45  Session 3: Advances in Taxpayer Service

Moderator: Fran Cappelletti (IRS, TAS)

▪ Free Assisted Tax Preparation Outreach Experiments
  Rizwan Javaid and Brenda Schafer (IRS, RAAS), Jacob Goldin (Stanford University), Tatiana Homonoff (New York University), Adam Isen (Department of the Treasury)

▪ Enforcement versus Outreach - Impacts on Taxpayer Burden
  Anne Herlache, Stacy Orlett, Ishani Roy and Alex Turk (IRS, RAAS)

▪ Perspectives on new forms of remote identity proofing and authentication for IRS online services
  Rebecca Scollan and Ronna Ten Brink (MITRE Corporation)

Discussant: Mary-Helen Risler (IRS, RAAS)

2:45 – 4:15  Session 4: Doing More With Less

Moderator: Tom Hertz (IRS, RAAS)

▪ Can Machine Learning Improve Correspondence Audit Case Selection? Considerations for Algorithm Selection, Validation, and Experimentation
  Ben Howard, Lucia Lykke, and David Pinski (MITRE Corporation), and Alan Plumley (IRS, RAAS)

▪ Audit productivity, taxpayer service, and compliance: Can a service mindset overcome a dwindling enforcement budget?
  Nina Collum and Mary Marshall (Louisiana Tech Univ.), Susan Jurney (Oklahoma City Univ.)

▪ Using the Internal Revenue Service Program Assessment Model Optimizer to Inform Resource Allocation Decisions
  Deandra Reinhart and Clay Swanson (IRS, SB/SE)

Discussant: Arnie Greenland (A. G. Analytics, LLC)

4:15 – 4:20  Wrap-up

Eric Toder (Codirector, Urban-Brookings Tax Policy Center)

*Bolded names indicate presenters

Please provide your feedback on the conference by completing an evaluation form at: