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