



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 Journey (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*