

## **2012 IRS-TPC Research Conference Participants**

### **Ashley, Terry**

Terry is a senior research analyst with the Taxpayer Advocate Service Research and Analysis Division, Prior to taking this position in the Internal Revenue Service (IRS) in 2010, he joined the Midwest District of Office Research and Analysis, IRS, as a research analyst in 1999. From 1982 to 1986, he worked as a research analyst in Corporate Planning for the Wisconsin Electric Power Company, Milwaukee, WI. He worked briefly at Texas A&M University as a lecturer in the Department of Economics before taking a position as Assistant Professor in the Department of Economics at the University of South Alabama until 1999. He has earned a Masters of Arts in Economics from the University of Wisconsin-Milwaukee, Wisconsin, in 1986 and a Doctorate in Economics from Auburn University, Alabama, in 1991. He has published a number of articles in the Journal of Labor Research, Public Finance Review, Atlantic Economic Journal, Advances in Taxation, and Review of Black Political Economy. He is from Wisconsin and is married with one daughter.

### **Bloomquist, Kim**

Kim is a Senior Economist with the U.S. Internal Revenue Service's Office of Research, a position he has held since 1999. His research interests include developing methods for estimating the underreporting tax gap for individuals and corporations, the application of human subject behavioral experiments and agent-based modeling and simulation. His paper today describes an application of ongoing work on the design and development of a large-scale agent-based model for simulating the tax reporting behavior of individual taxpayers.

### **Bruch, Tiffanie N.**

Tiffanie holds a M.A. in Sociology from the University of South Alabama, Mobile. She began her career with the IRS in 2008 as a tax examiner in Submission Processing Code and Edit. Later that year Tiffanie joined Wage & Investment Research and Analysis (WIRA) as a social scientist where she spent three years contributing to the portfolio of research on the international taxpayers' segment as well as working on high-level projects for Customer Account Services (CAS) and the W&I Commissioner's Office. Currently, Tiffanie is a tax analyst under CAS in the ITIN Policy Section.

### **Cico, David C.**

David has a B.S. in Economics from Wright State University, Dayton, OH. He attended graduate school at Clemson University, Clemson, SC, where he earned an M.A. in Economics and was the first student to graduate with a Ph.D. in Policy Studies. His dissertation was entitled "The Elderly and Education: The Effect of Elderly Migrant Households on Public Education Spending at the County-Level." Before joining the IRS in 2006, David held positions as a policy research assistant at the Strom Thurmond Institute of Government & Public Affairs and as a customer service representative for Regions Financial Bank. Currently, David is a technical lead social scientist for Wage & Investment Research and Analysis (WIRA) headquartered in Atlanta, GA. Over his five years with the IRS, David presented key findings from the 2010 Taxpayers

with Disabilities Publication at the National Press Club in Washington, D.C, addressed members of the Free File Alliance on the International Taxpayer Market, drafted language used in the official IRS response to the 2011 National Taxpayer Advocate's Most Serious Problems on international taxpayer issues, presented key findings from the *2011 IRS Survey of Individuals Living Abroad* to the National Taxpayer Advocate, and was detailed as the Acting Chief of WIRA Research Group 4.

### **Contos, George**

George is a senior economist with the IRS NHQ Office of Research. He has been the lead technical analyst for the Taxpayer Compliance Burden Studies for five years. Before joining the Office of Research he was a senior economist with the IRS Statistics of Income Division for ten years. George received a Ph.D. in Economics from American University.

### **Duggan, Michael**

Michael is from New Zealand Inland Revenue. He has a Ph.D. in organisational psychology from Victoria University of Wellington, following which he worked for the Ministry of Health as an analyst and later team leader within the Audit & Compliance Unit. He started work for Inland Revenue in 2007 as a Senior Analyst within Strategic Compliance Risk. Since then he has held positions as Principal Analyst and currently is the Implementation Manager of the Hidden Economy programme. Michael is the lead for the Habitual Non-Compliers research project – a joint initiative between Strategic Compliance Risk and the National Research Unit.

### **Goldberg, Fred T. Jr.**

Mr. Goldberg is currently a partner in the Washington, DC office of the law firm Skadden, Arps, Slate, Meagher & Flom, where he is co-chair of the firm's tax practice and global co-chair of the firm's Committee on Diversity and Inclusion. He previously served as Assistant Secretary of the Treasury for Tax Policy (1992), Commissioner of the Internal Revenue Service (1989-1991), and Chief Counsel for the Internal Revenue Service (1984-1986). He was Executive Director of the Bipartisan Commission on Entitlement and Tax Reform (1994-1995); Member of the National Commission on Restructuring the IRS (1996-1997); and Member, CSIS National Commission on Retirement Policy (1996-1997). He received a BA from Yale University and a JD from Yale Law School.

### **Holtzblatt, Janet**

Janet is the Unit Chief for Tax Policy Studies in the Tax Analysis Division of the Congressional Budget Office. She joined CBO in January 2008. Previously, she was the Deputy Director of the Individual Taxation Division in the Department of the Treasury's Office of Tax Analysis. Recent publications have examined health insurance mandates, the dynamics of earned income tax credit reciprocity, tax treatment of low-income taxpayers, marriage penalties and bonuses in the individual income tax, and administrative issues raised by tax and health reform proposals. Prior to Treasury, Janet was a senior analyst on the Senate Budget Committee. She received her Ph.D. in economics from the University of Wisconsin.

**Johns, Drew**

Drew is a Senior Economist in the Compliance and Analysis Modeling Group within the IRS Office of Research. Since joining the IRS in 2005 he has primarily been involved with research related to reporting compliance studies and measuring the tax gap. He has a B.A. in Mathematics and Economics from Susquehanna University (Selinsgrove, PA) and an M.S. in Agricultural and Applied Economics from Virginia Tech (Blacksburg, VA).

**Kalambokidis, Laura**

Laura is an Associate Professor of Applied Economics at the University of Minnesota. Dr. Kalambokidis teaches Public Finance and does research on a range of federal and state tax policy issues. Her recent research has been on the effectiveness of tax incentives for economic development, the impact of tax subsidies for charitable contributions, and enforcement mechanisms to improve tax compliance. Prior to joining the University of Minnesota, Dr. Kalambokidis served as a financial economist in the U.S. Department of Treasury's Office of Tax Analysis. She has a B.S. in Economics from the University of Minnesota and a PhD. in Economics from the University of Michigan.

**Li, Jennifer**

Jennifer earned her B.S. degree in Computer Science and Applied Math, and earned her M.S. degree also in Computer Science. She joined PAIR research group of IRS in 2010. Since then she has built various filter models for LB&I. Prior to that, Jennifer worked many years as a Senior Software Engineer and an Educational Consultant. She taught and created various software programming classes at Ohlone College. She taught Blaze Advisor training classes in many U.S. corporations.

**Lisowsky, Petro**

Petro (Pete) is an Assistant Professor of Accountancy at the University of Illinois at Urbana-Champaign. His research interests include the intersection of financial and tax reporting, namely tax shelters, the accounting for contingent tax liability reserves, and corporate tax compliance. He teaches the introductory tax accounting course at the University of Illinois. Pete has worked as a contractor with LB&I's PAIR Division since 2005. His previous experiences in accounting and tax policy include work at the U.S. Defense Department, the U.S. Treasury Department, and Deloitte Tax's Comprehensive Tax Services Group and Private Client Advisors Group. Pete holds a Bachelor of Business Administration (BBA) and Master of Accounting (MAcc) degrees, both from the University of Michigan. He holds a Doctorate of Business Administration (DBA) from Boston University. He is also a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, American Accounting Association, American Taxation Association, and the National Tax Association.

**Maag, Elaine**

Elaine is a Senior Research Associate at the Urban Institute and Tax Policy Center. Her work focuses on how taxes affect low- and middle-income families. Most recently, she served as co-project director for the Urban Institute's newly released Net Income Change Calculator (<http://nicc.urban.org>) which combines taxes and transfers for low-income families to better understand how government benefits affect this population. Ms. Maag has published papers on tax simplification for low-income families, child tax benefits, and the intersection of state and federal taxes for low-income families. Prior to joining The Urban Institute, she worked at the Government Accountability Office and the Internal Revenue Service.

**Macias, Dave**

Dave earned an undergraduate degree in accounting and a MBA with an emphasis in finance. He is a California CPA and a CMA. He currently is a team manager in the PAIR (Planning, Analysis, Inventory, and Research) Division of FDRA (Financial Data and Risk Analysis). Prior to that, Dave was an Examination Group Manager and a Senior Financial Products Specialist.

**May, Larry R.**

Larry is currently a Senior Operations Research Analyst with the Intelligent Business Solutions group within the Office of Research, Analysis, and Statistics of the IRS. Larry began his career with the Internal Revenue Service 29 years ago as a Revenue Agent after graduating with a degree in Accounting and passing the CPA exam. The first half of Larry's career included various positions within exam operations. Larry transitioned over to research where he has focused on reporting compliance research. He has held his current position for the last 4 years.

**Mehmood, Saima S.**

A social scientist at Wage & Investment Research and Analysis (WIRA) in Atlanta, GA, Saima obtained her B.S. in Psychology from Georgia Institute of Technology. During her undergraduate career, she conducted research on adult cognition, spatial and working memory, and social theories. One of two theses she completed was titled "The Wiley Chronicles: Application of the Principles of Operant Conditioning with Nigerian Dwarf Goats." Saima joined the Service in 2010 as a Federal Career Intern, and has since provided data support to several organizations within and outside of W&I, including Customer Account Services (CAS), Stakeholder Partnerships, Education, and Communication (SPEC), the W&I Commissioner's Office, the IRS Commissioner's Office, and the Taxpayer Advocacy Panel, with the overall goal of informing significant change to IRS operations and improving services to taxpayers. Saima also routinely reviews the research methodology and outcome measures of Treasury Inspector General for Tax Administration (TIGTA) audits conducted on IRS operations for statistical validity and practical application of recommendations, sharing her findings both internally with executives of affected IRS functions and externally with TIGTA. In Fall 2012, Saima will join the entering class of Georgetown University Law Center to obtain her J.D. by 2016.

### **Mills, Lillian F.**

Lil is the Wilton E. and Catherine A. Thomas Professor of Accounting and department chair at the University of Texas at Austin. Her research interests in tax compliance, accounting for income taxes and effective tax rates, and international taxation arose through her professional experience, where she was a senior manager in taxation for Price Waterhouse. Professor Mills especially values her continuing working relationship with the IRS Large Business and International division. In 2003 and 2004 she was a consultant to the IRS/Treasury workgroup developing Form 1120 Schedule M-3. In 2005 and 2006 she was a Stanley Surrey Senior Research Fellow at the Office of Tax Analysis for the U.S. Department of Treasury. In 2007 she was appointed to the IRS' Information Reporting Program Advisory Committee as a member of the Tax Gap Measurement subcommittee. She earned her Ph.D. at the University of Michigan and worked at the University of Arizona from 1997-2005. She received the 2000 Arizona CPA Foundation Excellence in Teaching Award and the 2004 Eller College Dean's Award for Excellence in Teaching. In 2005 she and co-author George Plesko were awarded the American Accounting Association Deloitte Wildman Medal for "Bridging the reporting gap: a proposal for more informative reconciling of book and tax income," National Tax Journal, December 2003. The Wildman Medal is awarded to the published paper that has made or is likely to make the most significant contribution to the advancement of the practice of accounting. Her paper, "Last chance earnings management: Using tax expense to achieve analysts' forecasts," co-authored with Dan Dhaliwal and Cristi Gleason, won the American Taxation Association 2007 Manuscript Award. She served as 2009-2010 president of the American Taxation Association. She has served on numerous other American Accounting Association, American Taxation Association, and National Tax Association committees and chaired the inaugural 2005 KPMG/ATA Tax Doctoral Consortium. She serves or has served on the editorial boards of The Accounting Review, National Tax Journal and Accounting Horizons and The Journal of the American Taxation Association, and she is currently an Editor at Contemporary Accounting Research.

### **Payne, Mark**

Mark is an operations research analyst in the Taxpayer Analysis and Modeling Group at the Office of Research /IRS. One focus of his research has been the effects of taxpayer choices of preparation and submission method on return accuracy and broader compliance outcomes. Before joining the Office of Research in 2009 he was a research analyst at the Inter-American Development Bank for ten years. He received a Ph.D. in Political Science from Ohio State University.

### **Thackray, Mick**

Mick, a Deputy Director of HM Revenue & Customs, is a statistician and team leader of a mixed disciplinary team of about 75 statisticians, economists, social and operational researchers in HMRC's Knowledge, Analysis and Intelligence Directorate. His team provides the analytical support for HMRC's Enforcement and Compliance Line of Business. Mick spent fifteen years in tax compliance operations, mostly as a tax inspector, before joining the UK Government Statistical Service fifteen years ago. As a statistician, he produced HM Customs & Excise's first

published tax gap analyses, and has since worked in tax policy and fiscal analysis, and database design. He has joined a number of International Monetary Fund technical assistance missions as a national expert in tax gap analysis and fiscal forecasts.

### **Toder, Eric**

Eric is an Institute Fellow at the Urban Institute and co-director of the Urban-Brookings Tax Policy Center. Dr. Toder's recent work includes papers on tax expenditures and the size of government, tax policy and international competitiveness, value added taxes, the home mortgage interest deduction, trends in tax expenditures, the distributional effects of tax expenditures, corporate tax reform, charitable tax incentives, taxation of saving, the tax gap, effects on retirement income of changes in pension coverage and stock prices, employing older workers, and energy tax incentives. Dr. Toder previously held a number of positions in tax policy offices in the U.S. government and overseas, including service as Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury Department, Director of Research at the Internal Revenue Service, Deputy Assistant Director for Tax Analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He received his Ph.D. in economics from the University of Rochester in 1971.

### **Wilson, Jeff**

Jeff has a Bachelor's degree in mathematics. He began his career with the IRS as a revenue officer. Overall, he has worked in IRS Collection functions for eight years. During this time, he was manager of a District Collection problem resolution group and served as an Automated Collection System Branch Chief. Subsequent to this time, Jeff worked eight years in W&I Research as a statistician, operations research analyst, team leader, and EIC research project coordinator. For the past five years, he has been a manager and team leader for Taxpayer Advocate Service Research and Analysis. He is currently the National Taxpayer Advocate's Director of Research.