Session 1: Factors That Contribute to Voluntary Compliance

William C. Boning is a PhD candidate studying public finance and labor economics. His work focuses on individual and business taxes, including the effects of income and payroll tax withholding, network effects of enforcement, and the role of tax havens. He was awarded a Graduate Research Fellowship by the National Science Foundation. Will earned an AB in Applied Mathematics from Harvard College.

Brian Erard has operated an economics consulting practice in the Washington, DC metro area for the past 20 years. He has consulted widely on a broad range of tax administration issues for the IRS as well as various state and international tax agencies. Prior to becoming a full-time consultant, Brian served on the economics faculties of the University of Toronto and Carleton University, and as a visiting scholar at the University of Michigan Office of Tax Policy Research. Brian has published extensively on issues of tax compliance, enforcement, and administration. He holds a PhD in Economics from the University of Michigan.

Carlos Scartascini is Principal Economist at the Research Department of the Inter-American Development Bank, and Leader of the IDB Behavioral Economics Group. In addition to Behavioral Economics, his areas of expertise include Political Economy, and Public Finance. His current research focuses on the role of messages and methods of communication to affect behavior and demand for public policy (through the use of field experiments). He has published seven books and more than 35 articles in edited volumes and specialized journals. He is Associate Editor of the academic journal Economía. A native of Argentina, Dr. Scartascini holds a PhD and an MA in Economics from George Mason University.

Johanne Søndergaard received her PhD in legal sociology from the VU University Amsterdam in 2016. She currently works as an analyst for the IT and Development Agency of the Danish Ministry of Taxation, where she primarily studies the tax compliance of small and medium-sized enterprises.

Session 2: Behavioral Responses to IRS Interventions

Brett Collins is an Economist with the Policy and Program Impact Lab of the Knowledge Development and Application group, part of IRS's Office of Research, Applied Analytics, and Statistics. He has been with RAAS for nearly ten years and has been involved with a variety of projects ranging from forecasting return volumes to taxpayer responses to new programs and evaluating the impact of IRS programs and policies. In recent years he has contributed to several studies of the new information reporting on merchant card transactions available to the IRS through Form 1099-K, evaluating which taxpayers were most affected by the new reporting, and how it changed their behavior. Brett holds a master's degree from the University of California, San Diego, where he studied International Economics at the School of Global Policy and Strategy.

Day Manoli is an assistant professor in the Department of Economics at the University of Texas at Austin. Professor Manoli's research focuses on empirical analyses to document and improve the impacts of government policies. His research interests include social security and retirement policy, income tax policy and education policy. In current and previous research projects, Professor Manoli has worked closely with private companies and government agencies to analyze data, test economic models and implement large-scale field experiments. Professor Manoli completed his PhD in Economics from the University of California, Berkeley in 2008.

Jan Millard joined the IRS in January 1985 as a data transcriber and within a year moved over to the Compliance operation as a clerk. Jan has worked in Compliance for 30 years, from clerical to headquarters analyst. She has worked on balance due, Return Delinquency, Automated Substitute for Return, Automated Collection System, Backup Withholding, and Withholding Compliance. While working as a headquarters analyst, Jan authored the Balance Due IRM, Return Delinquency IRM, and owned all Collection CP notices and CRX letters. Jan has a vast knowledge of the Collection process for balance due, return delinquency, ASFR and ACS programs as well as Information Technology and Office of Taxpayer Correspondence contacts. Jan holds a Masters of Music from the Conservatory of Music, University of Missouri Kansas City.

Alex Yuskavage is a financial economist at the Office of Tax Analysis in the Department of the Treasury. His research focuses on tax compliance and corporate microsimulation. He received his PhD from the University of Wisconsin in 2010.
**Session 3: Complexity and Global Tax Administration**

**Barry Johnson** is the Director of the IRS Statistics of Income Division (SOI), which produces statistical data on most major tax forms and schedules. These data are used by the Service to support research and analytics, by Congress and Treasury for budget and policy formation, and by the public to better understand the tax system. Barry began his career as economist with IRS in 1987. He has a Master’s Degree in economics from American University. Barry serves on the board of directors of the U.S. Conference on Research in Income and Wealth at the National Bureau of Economic Research and on several Census Bureau Steering Committees. He is a Fellow of the American Statistical Association.

**Tom Neubig** most recently served as the Deputy Head of the Tax Policy and Statistics Division in the Center for Tax Policy Administration at the Organization for Economic Cooperation and Development (OECD) in Paris (May 2014 - May 2016). The Division produces internationally comparable tax statistics, tax policy analyses, and tax policy advice. He was responsible for producing the OECD/G20 Base Erosion and Profit Shifting (BEPS) report on Measuring and Monitoring BEPS. He is a founding member of the TaxSageNetwork.com, and is a Research Affiliate at the University of Michigan’s Office of Tax Policy Research, and the Switzerland-based Council on Economic Policies. Tom received his PhD in Economics from the University of Michigan.

**Daniel Reck** is an Assistant Professor of Economics at the London School of Economics. Prior to joining the LSE, he completed a PhD at the University of Michigan and a post-doc at the University of California Berkeley. His research interests are in public and behavioral economics. His recent research examines the effect of recent enforcement efforts on tax evasion via offshore accounts in the US, the development and application of tools for recovering preferences from choice data when seemingly arbitrary factors like defaults affect choice, the optimal design of defaults, and the effects of minimum wage rules on youth employment.

**Erin M. Towery** is an Assistant Professor of Accounting at the University of Georgia. She received her PhD from the University of Texas at Austin. She is also a Certified Public Accountant. Her research focuses on the interplay between tax compliance and financial reporting incentives. Her recent work explores the consequences of tax return disclosure initiatives, the effect of IRS resources on the corporate audit process, and the relevance of financial statement reserves for uncertain tax benefits.

**Session 4: Future Directions in Tax Administration**

**Len Burman** is an Institute Fellow at the Urban Institute, the Paul Volcker Professor of Public Administration and International Affairs at the Maxwell School of Syracuse University, and senior research associate at Syracuse University’s Center for Policy Research. He co-founded the Tax Policy Center, a joint project of the Urban Institute and the Brookings Institution, in 2002. He was Deputy Assistant Secretary for Tax Analysis at the Treasury from 1998 to 2000 and Senior Analyst at the Congressional Budget Office from 1988 to 1997. Burman is the coauthor with Joel Slemrod of *Taxes in America: What Everyone Needs to Know*, author of *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*, and co-editor of several books. He holds a PhD from the University of Minnesota.

**Brian Erard** has operated an economics consulting practice in the Washington, DC metro area for the past 20 years. He has consulted widely on a broad range of tax administration issues for the IRS as well as various state and international tax agencies. Prior to becoming a full-time consultant, Brian served on the economics faculties of the University of Toronto and Carleton University, and as a visiting scholar at the University of Michigan Office of Tax Policy Research. Brian has published extensively on issues of tax compliance, enforcement, and administration. He holds a PhD in Economics from the University of Michigan.

**Rizwan Javaid** is an Operations Research Analyst in Research, Applied Analytics, and Statistics. He has been with the IRS since 2013, where he has worked on several outreach efforts for Collection notices and EITC-related correspondence. He also helps to design and analyze burden surveys to estimate taxpayer burden. Rizwan holds a Master’s degree in Engineering Management from Mercer University.

**Laura Kawano** is a Research Affiliate with the Office of Tax Policy Research at the University of Michigan. She was previously a financial economist in the Business and International Tax Division at the U.S. Department of Treasury. Her research focuses on the impacts of tax policy on individual and firm choices. She has written on the elasticity of taxable income, portfolio choices, and tax salience. She also uses large, administrative data to understand the long-run impacts of various shocks (e.g., unemployment spells, natural disasters, and geographic moves) and policy interventions (e.g., financial aid). Laura received her PhD in Economics from the University of Michigan.