
Tax Administration at the Centennial: An IRS-TPC Research Conference
Urban Institute, 2100 M Street, N.W., Washington, DC • June 20, 2013

Program

8:30 – 9:00 Check-in

9:00 – 9:10 Welcome and Introductions

Eric Toder (Co-Director, Tax Policy Center) and

Pat McGuire (Deputy Director, IRS Office of Research, Analysis, and Statistics)

9:15 – 10:45 Session 1: Individual Income Tax Dynamics

Moderator: *Elaine Maag (Tax Policy Center)*

- **Older Taxpayers' Responses to Taxation of Social Security Benefits**
Len Burman and Liu Tian (Syracuse University), Norma Coe (University of Washington), and Kevin Pierce (IRS:RAS)
- **Preparer Industry Dynamics and the Return Preparer Initiative**
Pat Langetieg, Mark Payne and Melissa Vigil (IRS: RAS)
- **Changes in EITC Eligibility and Participation, 2005-2009**
Maggie R. Jones (Census Bureau)

Discussant: *Dayanand Manoli (University of Texas)*

10:45 – 11:00 Break

11:00 – 12:30 Session 2: Business Compliance Behavior

Moderator: *Eric Toder (Tax Policy Center)*

- **Factors Influencing Voluntary Compliance by Small Businesses: Preliminary Survey Results**
Tom Beers, Eric LoPresti, and Eric San Juan (IRS:Taxpayer Advocate Service)
- **Transfer Pricing: Strategies, Practices, and Tax Minimization**
Kenneth Klassen (University of Waterloo, Canada), Petro Lisowsky (University of Illinois), and Devan Mescall (University of Saskatchewan, Canada)
- **Demand for Aggressive Tax Planning**
Peter Bickers, Michael Slyuzberg, Tracey Lloyd, and Bhaskaran Nair (Inland Revenue, New Zealand)

Discussant: *Amy Dunbar (University of Connecticut)*

12:30 – 1:30 Keynote Speaker *Michael Durst (Senior Counsel, Steptoe and Johnson LLP)*

1:30 – 3:00 **Session 3: Corporation Income Tax Enforcement**

Moderator: *Javier Framiñan (IRS:W&I)*

- **Analysis of Ten-Year Trends in Large Business Examination Results (2001-2011)**

Dave Macias and Kimmy Wang (IRS: LB&I)

- **The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness After an Audit**

Jason DeBacker (Middle Tennessee State University), Bradley Heim and Anh Tran (Indiana University), and Alexander Yuskavage (U.S. Treasury: Office of Tax Analysis)

- **IRS Enforcement and State Corporation Income Tax Revenues**

Margot Howard (University of North Carolina)

Discussants: *Jonathan Feinstein (Yale University)* and
Brian Erard (B. Erard & Associates)

3:00 – 3:15 Break

3:15 – 4:45 **Session 4: Lessons From Other Tax Administrations**

Moderator: *Rahul Tikekar (IRS:RAS)*

- **Why Evasion Under a National Sales Tax Would Explode the Tax Gap: Lessons Learned from the States**

Cary Christian (Georgia Southern University)

- **The Influence of Tax Form Design on Use Tax Compliance**

David Merriman (University of Illinois), and Natalie Davila and Hector M. Vielma (Illinois Department of Revenue)

- **Filling in the Black Hole: Research and Evaluation into the Hidden Economy**

Alice Cleland (Inland Revenue, New Zealand)

Discussant: *Alan Plumley (IRS:RAS)*

4:45 – 5:00 **Wrap-up**

Janice Hedemann (Conference Chair, IRS:RAS)

Please provide input about today's conference by completing one of the evaluation forms.