



An IRS-TPC Research Conference: Advancing Tax Administration
Urban Institute, 2100 M Street, N.W., Washington, DC • June 19, 2014

Program

8:30 – 9:00 Check-in

9:00 – 9:15 **Opening**

Welcome *Eric Toder* (Co-Director, Tax Policy Center) and
Rosemary Marcuss (Director, IRS Office of Research, Analysis, and Statistics)

Opening Remarks *John Koskinen* (Commissioner, IRS) [recorded video]

9:15 – 10:45 **Session 1: Taxpayer Compliance Costs and Tax Administration**

Moderator: *Melissa Vigil* (IRS, RAS, Office of Research)

▪ **Improving Form 1098T: How a Revised Form Could Increase Take-Up, Improve Compliance and Lower Taxpayer Burden**

Deena Ackerman, Julie-Anne Cronin, and Nicholas Turner (Office of Tax Analysis, US Treasury)

▪ **Convenience Is Necessary for Pension Participation by the Poor**

Valrie Chambers (Texas A & M University – Corpus Christi)

▪ **The Compliance Costs of IRS Post-Filing Processes**

John Guyton and Ronald Hodge (IRS, RAS, Office of Research)

Discussant: *Robert Weinberger* (Aspen Institute Initiative on Financial Security)

10:45 – 11:00 Break

11:00 – 12:30 **Session 2: Innovative Enforcement Strategies**

Moderator: *Drew Johns* (IRS, RAS, Office of Research)

▪ **Incentivized Offshore Voluntary Disclosure Schemes: An Analysis**

Matthew Gould and Matthew D. Rablen (Brunel University, UK)

▪ **Uncollectible versus Unproductive: Compliance Impact of Working Collection Cases that are Ultimately Not Fully Collectible**

Erik Miller, Stacy Orlett, and Alex Turk (IRS, SB/SE)

▪ **A Plan for Turning “Worst-First” into “Best-Case” Tax Enforcement**

Leigh Osofsky (University of Miami School of Law)

Discussant: *Mark Phillips* (University of Southern California)

12:30 – 1:30 **Keynote Speaker** *George Yin* (University of Virginia)

1:30 – 3:00 **Session 3: Tax Uncertainty and Corporation Compliance**

Moderator: *John Guyton (IRS, RAS, Office of Research)*

- **Large Corporation Schedule M-3 Book-to-Tax Profiles of Schedule UTP (Uncertain Tax Position) Filers and Non-Filers: 2010 – 2011**
Charles Boynton, Portia DeFilippes, Ellen Legel, and Lisa Rupert (IRS, LB&I)
- **Unintended Consequences of Linking Tax Return Disclosures of Tax Uncertainty to Financial Reporting for Tax Uncertainty**
Erin M. Towery (University of Georgia)
- **The Effect of CAP on Tax Aggressiveness**
Amy Dunbar and Andrew Duxbury (University of Connecticut)

Discussant: *Matt Smith (Department of the Treasury, Office of Tax Analysis)*

3:00 – 3:15 Break

3:15 – 4:45 **Session 4: Understanding Taxpayer Behavior**

Moderator: *Kevin Pierce (IRS, RAS, Statistics of Income)*

- **Tax Evasion and Self-Employment in the US: A Look at the Alternative Minimum Tax**
Donald Bruce and Xiaowen Liu (University of Tennessee)
- **Do Doubled-Up Families Minimize Household-Level Tax Burden?**
Amy B. O'Hara and Maggie R. Jones (U.S. Census Bureau)
- **RAS Affordable Care Act Microsimulation Model**
Brian Erard (Brian Erard and Associates), Emily Heys and Brock Ramos (IRS, RAS), Layne Morrison, Robert Mueller (IBM)

Discussant: *Len Burman (Tax Policy Center)*

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.