Tax Administration at the Centennial: An IRS-TPC Research Conference

Urban Institute, 2100 M Street, N.W., Washington, DC • June 20, 2013

Bios of Session Participants

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

Elaine Maag is a Senior Research Associate at the Urban Institute / Tax Policy Center. Her most recent work focuses on understanding the interactions of state and federal income tax systems for low-income families. She has published several articles relating to the simplification of the federal income tax system, particularly with respect to low- and middle-income families as well as articles on tax benefits for families with children. Ms. Maag co-directs the Urban Institute's Net Income Calculator project which focuses on understanding the interactions of state tax and transfer systems. Prior to joining the Urban Institute, Ms. Maag was a Presidential Management Fellow at the Internal Revenue Service and the General Accountability Office.

Leonard Burman is the Director of the Tax Policy Center, a Professor of Public Administration and International Affairs at the Maxwell School of Syracuse University, and research associate at the National Bureau of Economic Research 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 has held high-level positions in both the executive and legislative branches, serving as Deputy Assistant Secretary for Tax Analysis at the Treasury from 1998 to 2000, and as Senior Analyst at the Congressional Budget Office. He is past-president of the National Tax Association. Burman is the author of *Taxes in America: What Everyone Needs to Know*, with Joel Slemrod, and *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*, and co-editor of *Taxing Capital Income* and *Using Taxes to Reform Health Insurance*, and author of numerous articles, studies, and reports. Burman's recent research has examined US federal budget dynamics, tax expenditures, financing long-term care, the individual alternative minimum tax, the changing role of taxation in social policy, and tax incentives for savings, retirement, and health insurance. He holds a Ph.D. from the University of Minnesota and a B.A. from Wesleyan University.

Melissa Vigil is an economist with the Taxpayer Analysis and Modeling group at the IRS. Her interests lie in taxpayer behavior, specifically how taxpayers respond to uncertainty and tax code complexity. Prior to joining the IRS, Melissa worked for the state government of New Mexico, first as a senior economist and then as Chief Economist in the Department of Finance and Administration, where her work focused on state tax and fiscal policy. Melissa holds an M.A. in economics from the University of New Mexico.

Maggie R. Jones is an economist at the Center for Administrative Records Research and Applications, U.S. Census Bureau. Maggie received her PhD in policy analysis from Cornell University in May 2012. While at Cornell, she focused on labor economics, with a particular emphasis on policies impacting low-wage workers. Her dissertation included essays on the impacts of living wages and the Earned Income Tax Credit on labor supply and demand. Currently, her research with CARRA involves using linked administrative and survey data to study economic issues in the fields of labor, taxation, and income. This includes producing yearly estimates of EITC eligibility and take-up.

Day Manoli is an assistant professor in the economics department at the University of Texas at Austin. Day joined the faculty at UT-Austin in August of 2012, and in addition to teaching at UT-Austin over the past year, Day has been a Visiting Economist at Treasury. Prior to UT-Austin and Treasury, Day completed his PhD in economics at the University of California, Berkeley in 2008 and he was an assistant professor in the economics department at the University of California, Los Angeles from 2008 to 2012. In addition to studying social security and retirement, Day's research has focused on tax policy for low-income families. In recent work, Day has worked with the IRS to implement a field experiment and study take-up of EITC benefits amongst eligible taxpayers. In another recent project with Nick Turner at Treasury, Day is studying the impacts of tax credits on college enrollment. Day has enjoyed meeting and interacting with the tax community in Washington DC and he looks forward to continuing to interact with the group in the future.

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

Eric Toder 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 using a carbon tax to pay for corporate rate cuts, cutting tax preferences to pay for lower tax rates, 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.

Eric San Juan, Senior Attorney-Advisor, Taxpayer Advocate Service, works on legislative and administrative aspects of individual, tax-exempt, and procedural issues. Previously, he served in the Office of Tax Policy at the Department of the Treasury, where he was Acting Tax Legislative Counsel (TLC) and Deputy TLC. Additionally, he has taught as an adjunct or full-time law faculty member at Catholic, American, and St. Louis universities. In the past, he was an associate at the law firm then known as Hale and Dorr (Boston) and a judicial clerk at the U.S. Tax Court (Washington). He graduated from Harvard College in 1987, Harvard Law School in 1991, and subsequently earned a graduate degree from the University of Chicago (Division of Social Science).

Petro (Pete) Lisowsky 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. His research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Journal of the American Taxation Association*, and *Tax Notes.* 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, the National Tax Association, and the European Accounting Association.

Peter Bickers has been with Inland Revenue's Research and Evaluation team for seven years, and previously worked for six years as a specialist qualitative researcher in the private sector. He has conducted and facilitated research with the full range of tax customer groups from tax agents and large enterprises through to small businesses and individuals. He has also worked in the social policy areas that Inland Revenue administers including child support and student loans. Apart from tax compliance research, Peter's background has covered topics such as employment, parenting, disabilities, cross-cultural research and staff engagement. Peter has an MA in Psychology, and this is his first visit to Washington.

Amy Dunbar is on the faculty of the University of Connecticut. Her research focuses on how accounting and tax policy affects corporations. She is currently working with the IRS on an MNC tax gap project. She has co-authored two BNA portfolios on accounting for uncertainty in income taxes. She also has published in the *Journal of the American Taxation Association*, *Journal of Public Economics*, *National Tax Journal*, *Public Finance Review*, *Tax Notes*, and *Issues in Accounting Education*.

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

Michael Durst has been a member of the District of Columbia Bar for more than thirty years and has practiced widely in the field of international taxation. He has taught at several law schools and has published extensively. From 1994 to 1997, he was Director of the IRS Advance Pricing Agreement (APA) Program.

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

Javier Framiñan is a Supervisory Economist in Wage and Investment Research and Analysis. Currently, he and his group are working various projects to inform taxpayer customer service improvement. Specific areas of study include impact of the Affordable Care Act, compliance of Amended returns, and service channel optimization research. He is a graduate of the University of Virginia.

Dave Macias earned an undergraduate degree in accounting and an 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.

Alex Yuskavage is a financial economist at the Office of Tax Analysis in the Department of the Treasury. He currently works on topics related to the corporate income tax, value-added tax, and depreciation. He received his PhD in Economics from the University of Wisconsin-Madison.

Margot Howard received her bachelor's degree in business administration from the University of Notre Dame and her master's degree in accounting from the University of Michigan. She worked in the tax consulting practice at Deloitte for seven years and is now pursuing a PhD in accounting at the University of North Carolina at Chapel Hill as part of the Accounting Doctoral Scholars Program. Her main research interests include tax policy issues related to enforcement and investment.

Jonathan Feinstein is the John G. Searle Professor of Economics & Management at the Yale School of Management. His work on detection controlled estimation has had important application in estimating the "tax gap" as well as in a range of other regulatory and compliance fields. He has also collaborated with Brian Erard on a series of studies of tax reporting and auditing, and with colleague Ed Kaplan on models of terror organizations and counter-terror operations. He currently works primarily on creativity. His book *The Nature of Creative Development* was published by Stanford U. Press in 2006. His current project is "Creating Fields" linking economic models of learning & creativity with knowledge representation. It represents a field developing over time through the series of contributions individuals make, each building on previous work by making new connections among elements, so that the field unfolds as a lattice.

Brian Erard operates an economics consulting practice - B. Erard & Associates - in the Washington, DC metro area. He specializes in the areas of compliance, enforcement, and administration. He has published extensively in academic journals and scholarly conference proceedings, including as the co-author of a widely cited survey of the economics of tax compliance in the *Journal of Economic Literature*. Brian has consulted on a broad range of tax policy issues with federal and sub-national governments in the U.S., Canada, and abroad. Prior to becoming a full-time consultant, Brian spent a decade in academia on the economics faculties of the University of Toronto and Carleton University.

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

Rahul Tikekar is a computer scientist with the Intelligent Business Solutions group in the Office of Research at the Internal Revenue Service (IRS). His primary responsibility is to apply advanced computer science techniques to data used in the IRS. He is currently on detail as acting chief of the IMD (Internal Management Documents) section at SPDER (Servicewide Policy Directives and Electronic Research). Prior to joining the IRS he was associate professor of computer science at Southern Oregon University in Ashland, Oregon.

P. Cary Christian is an assistant professor at the Institute for Public and Nonprofit Studies, Georgia Southern University. He received his Ph.D. in Public Affairs with specialization in Public Finance from Florida International University in December 2010. He also holds a Master of Public Administration (M.P.A.) from Florida International University and a Bachelor of Science in Business Administration with specialization in accounting from Concord University. Dr. Christian is also a Certified Fraud Examiner, a Certified Steganography Investigator, and a Seized Computer Evidence Recovery Specialist. His research interests include income and consumption tax evasion, trade-based money laundering, tax policy, digital forensics, and interagency systems development and data sharing. Prior to joining Georgia Southern University, Dr. Christian was the Criminal Investigations Manager for the Southern Region of Florida for the Florida Department of Revenue and an Adjunct Professor of Public Administration at Florida International University. Before entering public service, Dr. Christian worked in the private sector as a Certified Public Accountant and as a systems engineer.

David Merriman is Professor and Associate Director at the Institute of Government and Public Affairs, Professor in the Department of Public Administration in the College of Urban Planning and Public Affairs at the University of Illinois-Chicago. He is also co-director of the U of Illinois' Fiscal Futures Project, which monitors the fiscal condition of the State of Illinois. Professor Merriman briefs the U of Illinois Board of Trustees and state legislators on fiscal conditions and policy in Illinois. Professor Merriman's scholarly work has included numerous papers on state fiscal responses to business cycles, differing rates of health care expenditure growth across states, cigarette tax evasion, tax increment financing, Cook County assessment caps, and Walmart's effect on local retail markets. Some of his work has been published in the *National Tax Journal*, *Public Budgeting and Finance*, *American Economic Journal: Economic Policy*, *Public Finance Review* and *Real Estate Economics*, Professor Merriman also has been a senior research associate in the Urban Institute's Assessing the New Federalism project where he studied the effect of changes in federal welfare funding on state finances. He holds a Ph.D. in Economics from the University of Wisconsin-Madison where his Ph.D. dissertation was awarded first prize for the outstanding doctoral dissertation in government spending and taxation by the National Tax Association.

Alice Cleland is currently Acting National Advisor at Inland Revenue New Zealand. She leads the Hidden Economy portfolio at the National Research & Evaluation Unit there. She has a PhD in Psychology and degrees in Social Science. Her research interests include the application of psychological theory to applied research. Alice is currently a member of the New Zealand Psychological Society and The Royal Society of New Zealand.

Alan Plumley is the Technical Advisor to the Director of the RAS Office of Research in the IRS. His expertise is in the areas of compliance measurement and modeling for efficient workload selection and resource allocation. A 28-year veteran of IRS research, Alan earned his Ph.D. in public policy from Harvard University. His dissertation on the determinants of individual income tax compliance broke much new ground in the effort to estimate the impact of various IRS activities on the voluntary compliance behavior of the general population. He has presented research papers at many tax conferences, and has co-authored chapters for two books related to tax administration and compliance. He is also the editor of the annual *IRS Research Bulletin*.