7th Annual IRS-TPC Joint Research Conference on Tax Administration

Urban Institute, 2100 M Street, NW, Washington, DC • June 21, 2017

8:30 – 9:00   Check-in

9:00 – 9:25   Opening

Welcome   *Eric Toder (Co-Director, Tax Policy Center) and*
Ben Herndon (Director, IRS Office of Research, Applied Analytics, and Statistics)

John A. Koskinen (IRS Commissioner)

9:30 – 11:00   Session 1: Identifying Corporation Tax Avoidance

Moderator: *Eric Toder (Tax Policy Center)*

- **Using IRS Data to Identify Income Shifting Firms**
  Lisa De Simone (Stanford University), Lillian F. Mills (The University of Texas-Austin), and Bridget Stomberg (The University of Georgia)

- **Income Shifting by U.S. Multinational Corporations**
  *Ted Black (IRS, RAAS), **Amy Dunbar** (University of Connecticut), Andrew Duxbury (James Madison University), and Thomas Schultz (Western Michigan University)*

- **The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance**
  *Paul Demeré, Michael P. Donohoe, and **Petro Lisowsky** (University of Illinois at Urbana-Champaign)*

Discussants: **Tim Dowd** *(Congressional Joint Committee on Taxation staff) and*
              Eric Toder *(Tax Policy Center)*

11:00 – 11:10   Break

11:10 – 12:40 Session 2: Realizing the Potential of Tax Enforcement

Moderator: **Ron Hodge** *(IRS, RAAS)*

- **How Do IRS Resources Affect the Tax Enforcement Process?**
  *Michelle Nessa (Michigan State University), Casey Schwab (Indiana University), and Bridget Stomberg and **Erin Towery** (University of Georgia)*

- **Tax Audits and Tax Compliance – Evidence from Italy**
  *Elena D'Agosto, Marco Manzo, **Alessandro Modica** and Stefano Pisani (Ministero dell'Economia e delle Finanze, Government of Italy)*

- **Valuing Unpaid Tax Assessments – Estimating Long-Run Collectability Using an Econometric Approach**
  *Dan Howar and Maryamm Muzikir (IRS, SB/SE), **Alex Turk** (IRS, RAAS), and Eric Henry (IRS, CFO)*

Discussant: **Michael Udell** *(District Economics Group)*

| 1:00 – 1:30 | **Keynote Speaker** |

Peter Merrill (*National Economics & Statistics, PricewaterhouseCoopers LLP*)

| 1:30 – 3:00 | **Session 3: The Role of Incentives in Individual Compliance** |

Moderator: **Saima Mehmood** *(IRS, Wage & Investment Division Research)*

- **Impact of Filing Reminder Outreach on Voluntary Filing Compliance for Taxpayers with a Prior Filing Delinquency**
  Stacy Orlett, Maryamm Muzikir, and Vicki Koranda (IRS, SB/SE), and Rizwan Javaid and Alex Turk (IRS, RAAS)

- **Charitable Contributions of Conservation Easements**
  Adam Looney (The Brookings Institution)

- **Tax Preparers, Refund Anticipation Products, and EITC Compliance**
  Maggie R. Jones (U.S. Census Bureau)

Discussant: **Janet Holtzblatt** *(Congressional Budget Office)*

3:00 – 3:10   Break

| 3:10 – 4:40 | **Session 4: Creative Use of Non-Tax Data Sources** |

Moderator: **Emily Lin** *(U.S. Treasury Office of Tax Analysis)*

- **Supplementing IRS Data with External Credit Report Data in Employment Tax Predictive Models**
  Curt Hopkins and Ken Su (IRS, SB/SE)

- **Better Identification of Potential Employment Tax Noncompliance Using Credit Bureau Data**
  Saurabh Datta, Patrick Langetieg, and Brenda Schafer (IRS, RAAS)

- **Estimating the Effects of Tax Reform on Compliance Burdens**
  Daniel Berger and Eric Toder (Tax Policy Center), and Victoria Bryant, John Guyton, and Patrick Langetieg (IRS, RAAS)

- **Counting Elusive Nonfilers Using IRS Rather Than Census Data**
  Patrick Langetieg, Mark Payne, and Alan Plumley (IRS, RAAS)

Discussants: **Adam Isen** and **Emily Lin** *(U.S. Treasury Office of Tax Analysis)*

| 4:40 – 4:50 | **Wrap-up** |

Ben Herndon *(Director, IRS Office of Research, Applied Analytics, and Statistics)*

Please provide input about today's conference by completing one of the evaluation forms or doing it online at:
https://urban.qualtrics.com/jfe/form/SV_8CCsavrBlkeKRxj