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:*