
New Research on Tax Administration: An IRS-TPC Conference
Urban Institute, 2100 M Street, N.W., Washington, DC • June 21, 2012

Program

8:30 – 9:00 Check-in

9:00 – 9:10 Welcome and Introductions

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

9:15 – 10:45 Session 1: Understanding the Taxpayer Experience

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

- **Tax Compliance Costs for Corporations and Partnerships: A New Look**
George Contos, John Guyton, and Pat Langetieg (IRS: RAS), *Allen Lerman and Susan Nelson* (Department of the Treasury, Office of Tax Analysis)
- **2012 Taxpayer Experience of Individuals Living Abroad: Service Awareness, Use, Preferences, and Filing Behaviors**
Tiffanie N. Bruch and David C. Cico, and Saima S. Mehmood (IRS: W&I Research & Analysis)
- **Behavioral Experiments of Alternative Reporting Regimes: Transparency vs. Burden**
Laura Kalambokidis (University of Minnesota), *Marsha Blumenthal* (University of St. Thomas), and *Alex Turk* (IRS:SB/SE)

Discussant: *Elaine Maag* (Urban Institute)

10:45 – 11:00 Break

11:00 – 12:30 Session 2: Measuring the Tax Gap

Moderator: *Mary-Helen Risler* (IRS:RAS)

- **Estimates of the TY2006 Individual Income Tax Underreporting Gap**
Kim Bloomquist, Ed Emblom, Drew Johns, and Pat Langetieg (IRS:RAS)
- **Advances in Nonfiling Measures**
Mark Payne and Alan Plumley (IRS:RAS), and *Brian Erard* (B. Erard & Associates)
- **Tax Gap Analysis in the United Kingdom**
Mick Thackray (HMRC, UK)

Discussant: *Eric Toder* (Urban Institute)

12:30 – 1:30 **Keynote Speaker** *Fred Goldberg, Former IRS Commissioner*

1:30 – 3:00 **Session 3: Understanding Individual Tax Compliance Behavior**

Moderator: *Barry Johnson (IRS:RAS)*

- **Incorporating Indirect Effects in Audit Case Selection: An Agent-Based Approach**
Kim M. Bloomquist (IRS:RAS)
- **Estimating the Impact of Liens on Taxpayer Compliance Behavior and Income**
Terry Ashley, Jeff Wilson, and Tom Beers (IRS: Taxpayer Advocate Service)
- **Habitual Noncompliers**
Michael Duggan, Martyn Knottenbelt, and Jason Byrnes (Inland Revenue, New Zealand)

Discussant: *Janet Holtzblatt (Congressional Budget Office)*

3:00 – 3:15 Break

3:15 – 4:45 **Session 4: The Tax Implications of Business Complexity**

Moderator: *Rahul Tikekar (IRS:RAS)*

- **Development of Financial Products Business Rules Using Business Intelligence Technology**
Dave Macias and Jennifer Li (IRS, LB&I)
- **Corporate Tax Compliance: The Role of Internal and External Preparers**
Kenneth Klassen (University of Waterloo), Petro Lisowsky (University of Illinois, Urbana-Champaign), and Devan Mescall (University of Saskatchewan)
- **Using Link Analysis to Identify Indirect and Multi-Tiered Ownership Structures**
Larry May (IRS:RAS)

Discussant: *Lil Mills (University of Texas)*

4:45 – 5:00 **Wrap-up**

Janice Hedemann (Conference Chair, IRS:RAS)