



11th Annual IRS/TPC Joint Research Conference on Tax Administration

June 24, 2021

9:00 – 9:40 Opening

Eric Toder (Codirector, Urban-Brookings Tax Policy Center)

Barry Johnson (Acting Chief Analytics Officer, IRS, RAAS)

Charles Rettig (Commissioner of Internal Revenue)

9:40 – 11:10 Session 1: Improving Individual Taxpayer Compliance

Moderator: **Robert McClelland** (Urban-Brookings Tax Policy Center)

- **Audit Contagion? Investigating the General Indirect Effect of Audits Through Tax Preparer Networks**

Ellen Badgley, **Kyle Furlong**, Lucia Lykke, Abby Ng, and Leigh Nicholl (MITRE); Alan Plumley (IRS, RAAS)

- **Do Collateral Sanctions Work? Evidence from the IRS' Passport Certification and Revocation Process**

Paul R. Organ and Joel Slemrod (Univ. of Michigan); Alex Ruda and Alex Turk (IRS, RAAS)

- **EITC Noncompliance: Examining the Roles of the Dynamics of EITC Claims and Paid Preparer Use**

Emily Y. Lin, Ankur Patel, and **Alexander Yuskavage** (Office of Tax Analysis, U.S. Department of the Treasury)

Discussant: **Tatiana Homonoff** (New York University)

11:10 – 12:20 Session 2: Impacts of Variations in Process

Moderator: **Melanie Patrick** (IRS, SOI)

- **Sales Tax Administration and the Real Economy**

Roger M. White (Arizona State University)

- **Using Discrete Event Simulations to Understand the Impact of Changes to IRS Processes**

Deandra Reinhart, **Rafael Dacal**, and Ariel Wooten (IRS, SB/SE); Jonathan Curtiss (MITRE)

- **Effects of Post-filing Adjustments on Statistics of Income (SOI) Estimates**

Derrick Dennis, Jennifer Ferris, **Chloe Gagin**, Tuba Ozer-Gurbuz, Julia Shiller, and Christopher Williams (IRS, SOI)

Discussant: **Jennifer Stratton** (U.S. Government Accountability Office)

12:20 – 12:30 Break



12:30 – 1:15 **Keynote Speaker**

Mark Mazur (*Acting Assistant Secretary for Tax Policy, US Department of the Treasury*)

1:15 – 2:45 **Session 3: Developments in Technology and Analytics**

Moderator: **Terry Ashley** (*IRS, Taxpayer Advocate Service*)

▪ **New Approaches to Estimating the Extent of Nonfiling**

Tom Hertz, Pat Langetieg, Mark Payne, and Alan Plumley (*IRS, RAAS*); Margaret Jones (*U.S. Census Bureau*)

▪ **Using Uplift Modeling to Improve ACS Case Selection and Compliance Outcomes**

Jan Millard (*IRS, RAAS*); Michael Stavrianos, Lauren Szczerbinski, and Travis Whitfield (*ASR Analytics*)

▪ **Recent IRS Discriminant Function (DIF) Model Improvements**

Getaneh Yismaw, Taukir Hussain, Drew Johns, Jon Creem, and Mary-Helen Risler (*IRS, RAAS*)

Discussant: **Brian Erard** (*Brian Erard & Associates*)

2:45 – 4:15 **Session 4: Enhancing Taxpayer Customer Experience**

Moderator: **Christine Oehlert** (*IRS, RAAS*)

▪ **Increasing Take-up of the American Opportunity Tax Credit**

Crystal Hall (*University of Washington*), **Anne Herlache** (*IRS, RAAS*), and Mary Clair Turner (*U.S. General Services Administration*)

▪ **Customer Experience for Small Business and Self-Employed Taxpayers**

Kahoa Bonhomme, Kathleen Holland, and Janice Hu (*IRS, SB/SE*)

▪ **Are Annual Federal Employment Tax Returns Effective? An Economic Analysis of Filing, Reporting, and Payment Compliance Associated with Forms 943 and 944**

Yan Sun and Stephanie Needham (*IRS, RAAS*)

Discussant: **Jacob Goldin** (*Stanford Law School*)

4:15 – 4:20 **Wrap-up**

Eric Toder (*Codirector, Urban-Brookings Tax Policy Center*)

**Bolded names indicate presenters*