12th Annual IRS/TPC Joint Research Conference on Tax Administration
June 16, 2022

9:00 – 9:30  Opening

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

*Melanie Krause* (Chief Data and Analytics Officer, Research, Applied Analytics and Statistics (IRS))

9:30 – 11:00  Session 1: Balancing Audits: Enforcement vs. Measuring Non-Compliance

**Moderator:** Aaron Katch (IRS, RAAS)

- **Improving Risk Models by Supplementing Random NRP Audits with Non-Random Operational Audits Using Statistical Controls for Bias**
  
  *Ishani Roy, Brett Collins, Alex Turk, Mark Payne (IRS, RAAS)*

- **Integrating Reward Maximization and Population Estimation: Sequential Decision-Making for Internal Revenue Service Audit Selection**
  
  *Peter Henderson, Ben Chugg, Kristen Altenburger, Daniel E. Ho (Stanford University); Brandon Anderson (Stanford University/IRS); Jacob Goldin (Stanford University/U.S. Department of the Treasury)*

- **Augmenting National Research Program Tax Change Estimates by Incorporating Operational Audit Information: A New RAAS Research Initiative**
  
  *Lou Rizzo, John Riddles, Xiaoshu Zhu, Richard Valliant (Westat); Kimberly Henry (IRS, RAAS)*

**Discussant:** Alan Plumley (IRS, RAAS)

11:00 – 12:30  Session 2: Burden vs. Opportunity

**Moderator:** Alex Ruda (IRS, RAAS)

- **The Spiderweb of Pass-Through Tax Planning**
  
  *Jacob Goldin, Ryan Hess, Daniel E. Ho, Rebecca Lester, Mansheej Paul (Stanford University)*

- **Automatic Tax Filing: Simulating a Pre-Populated Form 1040 Automatic Tax Form**
  
  *Lucas Goodman, Andrew Whitten (U.S. Department of the Treasury, Office of Tax Analysis); Katherine Lim (Federal Reserve Bank of Minneapolis); Bruce Sacerdote (Dartmouth College)*

- **The Distribution of the Individual Income Tax Underreporting Tax Gap**
  
  *Drew Johns (IRS, RAAS)*

**Discussant:** Steve Rosenthal (Tax Policy Center)

12:30 – 12:40  Break
### Keynote Speaker

**John M. Abowd**  
(Associate Director and Chief Scientist, Research and Methodology Directorate, U.S. Census Bureau)

### Session 3: Improving Audit Outcomes: Thinking Inside the Box

**Moderator:** Evan Schulz (IRS, RAAS)

- **Graph-Based Machine Learning Methods for Case Selection and Population Segmentation**  
  **Matt Olson**, Ben Howard, Devika Mahoney-Nair (MITRE); Annette Portz (IRS, RAAS)

- **Automated Discovery of Tax Schemes Using Genetic Algorithms**  
  Karen Jones, Camrynn Fausey, **Eric O. Scott**, Geoff Warner, Sanith Wijesinghe (MITRE); Hahnemann Ortiz (IRS, LB&I)

- **Incorporating the Specific Indirect Effect of Correspondence Audits Into IRS Resource Allocation Decisions**  
  **Alan Plumley**, Daniel Rodriguez (IRS, RAAS); Leigh Nichol (MITRE)

  **Discussant:** Mike Stavrianos (ASR Analytics)

### Session 4: Why Do Taxpayers Comply?

**Moderator:** Robert McClelland (Tax Policy Center)

- **Estimating the Drivers of Individual Income Tax Filing Compliance**  
  Brian Erard (B. Erard & Associates); Tom Hertz, Pat Langetieg, **Mark Payne**, Alan Plumley (IRS, RAAS)

- **Economic Influencers of Total Enforcement Revenue Collected and Operational Implications**  
  **Jess Grana**, Lucia Lykke, Sam Schmitz (MITRE); Ron Hodge (IRS, RAAS)

- **Non-Monetary Sanctions as Tax Enforcement Tools: Evaluating California’s Top 500 Program**  
  Chad Angaretis, Allen Prohofsky (California Franchise Tax Board); **Brian Galle** (Georgetown University Law Center); Paul R. Organ (University of Michigan)

  **Discussant:** Alex Yuskavage (U.S. Department of the Treasury)

### Wrap-up

**Barry Johnson**  
(Deputy Chief Data and Analytics Officer, Research, Applied Analytics, and Statistics (IRS))

*Bolded names indicate presenters*