



## 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)
- **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)
- **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); John Guyton, Alex Turk (IRS, RAAS); Jacob Goldin (Stanford University/U.S. Department of the Treasury)

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



12:40 – 1:15 **Keynote Speaker**

**John M. Abowd**

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

1:15 – 2:45 **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)*

2:45 – 4:15 **Session 4: Why Do Taxpayers Comply?**

Moderator: *Robert McClelland (Tax Policy Center)*

- **To File or Not to File? What Matters Most?**  
*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)*

4:15 – 4:20 **Wrap-up**

**Barry Johnson**

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

*\*Bolded names indicate presenters*