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*