



## DRAFT 13th Annual IRS/TPC Joint Research Conference on Tax Administration June 22, 2023

### 8:35 – 8:45 Opening

**Wendy Edelberg** (Director of the Hamilton Project, Brookings Institution)

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

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

### 8:45 – 10:40 Session 1: Service is Our Surname

Moderator: **Deena Ackerman** ( U.S. Department of the Treasury)

- **Looking Beyond Level of Service: Using Behavioral Insights to Improve Taxpayer Experience**

**Jan Millard** (IRS, RAAS); Sarah Smolenski, Jonah Flateman, Jamil Mirabito, Omar Faruqi,  
Lauren Szczerbinski, Michael Stavrianos (ASR Analytics)

- **The Balance Due Taxpayer: How Do We Reduce IRS Cost and Taxpayer Burden for Resolving Balance Due Accounts?**

**Howard Rasey**, Shannon Murphy, Frank Greco, Javier Framinan (IRS, W&I); Angela Colona,  
Javier Alvarez (IRS, Taxpayer Experience Office)

- **Understanding Yearly Changes in Family Structure and Income and Their Impact on Tax Credits: Can Tax Credits Be Advanced?**

Elaine Maag, **Nikhita Airi**, Lillian Hunter (Urban-Brookings Tax Policy Center)

- **Racial Disparities in Audit Rates**

**Thomas Hertz** (IRS, RAAS)

Discussant: **Janet Holtzblatt** (Urban-Brookings Tax Policy Center)  
**Emily Y. Lin** (U.S. Department of the Treasury)

### 10:40 – 10:55 Break

### 10:55 – 12:25 Session 2: Estimating Audit Aftershocks

Moderator: **John Guyton** (IRS, RAAS)

- **Changes to Voluntary Compliance Following Random Taxpayer Audits**

Allan Partington, **Murat Besnek** (Australian Taxation Office)

- **The Long-Term Impact of Audits on High-Income Nonfilers' Tax Compliance**

**India Lindsay**, Jess Grana (MITRE); Alan Plumly (IRS, RAAS)

- **Silver Lining: Estimating the Compliance Response to Declining Audit Coverage**

**Alan Plumley**, Daniel Rodriguez (IRS, RAAS); Jess Grana, Alexander McGlothlin (MITRE)

Discussant: **William Boning** (U.S. Department of the Treasury)



12:25 – 1:25 **Keynote Speaker / Lunch**

**Catherine Rampell** (*Washington Post*)

1:25– 2:55 **Session 3: Understanding Contemporary Taxpayers**

Moderator: **Russell James** (*IRS, RAAS*)

▪ **Who are Married-Filing-Separately Filers and Why Should We Care?**

**Emily Y. Lin** (*U.S. Department of the Treasury*)

**Navodhya Samarakoon** (*U.S. Department of the Treasury*)

▪ **Willing but Unable to Pay? The Role of Gender in Tax Compliance**

**Andrea Lopez-Luzuriaga** (*Universidad del Rosario*);

**Carlos Scartascini** (*Inter-American Development Bank*)

▪ **Who Sells Cryptocurrency?**

**Jeffrey L. Hoopes** (*University of North Carolina at Chapel Hill*);

**Tyler S. Menzer**, **Jaron H. Wilde** (*University of Iowa*)

Discussant: **Alex Turk** (*IRS, RAAS*)

2:55– 3:10 **Break**

3:10 – 4:40 **Session 4: Hidden Assets, Hidden Networks**

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

▪ **Following K-1s: Considering Foreign Accounts in Context**

**Tomas Wind**, **David Bratt**, **Alissa Graff**, **Anne Herlache** (*IRS, RAAS*)

▪ **Application of Network Analysis to Identify Likely Ghost Preparer Networks**

**Chris Hess**, **Joshua King**, **Ashley Nowicki**, **Andrew Soto**, **Getaneh Yismaw**, **Ririko Horvath** (*IRS, RAAS*); **Brandon Gleason** (*IRS, Criminal Investigation*); **Jacob Brooks**, **Daniel Hales**, **Michael Stavrianos**, **Will Sundstrom** (*ASR Analytics*)

▪ **The Offshore World According to FATCA: New Evidence on the Foreign Wealth of U.S. Households**

**John Guyton**, **Patrick Langetieg** (*IRS, RAAS*); **Niels Johannesen** (*University of Copenhagen*); **Daniel Reck** (*University of Maryland*); **Max Risch** (*Carnegie Mellon University*); **Joel Slemrod** (*University of Michigan*)

Discussant: **Paul Organ** (*U.S. Department of the Treasury*)

4:40– 4:45 **Wrap-up**

**Barry Johnson**

(*Deputy Chief Data and Analytics Officer, IRS, RAAS*)

\**Bolded names indicate presenters*