Research, Applied Analytics, and Statistics

7th Annual IRS-TPC Joint Research Conference on Tax Administration

Presenter and Discussant Biographies

Session 1: Identifying Corporation Tax Avoidance

Lisa De Simone is an Assistant Professor of Accounting at the Stanford Graduate School of Business. Her research is in the area of multinational corporations, international tax, and corporate taxation. Recent research focuses on multinational income shifting, including its determinants such as financial accounting standards and innovative activities, as well as its consequences such as foreign cash balances, internal capital market frictions, and distorted corporate investment. She also has researched in the areas of tax compliance as a strategic game, tax effects of accounting changes, the effect of tax advisors on internal controls, and empirical tax research methodologies. Professor De Simone teaches personal and corporate tax electives to MBA students. She earned a PhD in Accounting from the University of Texas at Austin (2013), a MS in Accounting from the University of Missouri - Kansas City (2009), and a BA in Economics and German Studies from Stanford (2002). Her seven years of work experience prior to entering academia includes roles as a transfer pricing manager for Ernst & Young in Kansas City, Missouri (licensed CPA in Missouri, inactive) and as an economic consulting senior analyst for the Analysis Group in Menlo Park, California.

Tim Dowd is a senior economist at the Joint Committee on Taxation. Tim has worked at JCT since 1998 after receiving his PhD in economics from the University of Maryland. During his tenure at the JCT he has worked on a wide variety of tax issues including the EITC, the Child Tax Credit, the adoption credit, empowerment zones, the macro-economic effects of taxes, the taxation of capital gains, and, since 2011, international tax. Also during that time, Tim has published academic articles on many of these issues in the *Journal of Public Economics*, the *National Tax Journal*, and *Public Finance Review*.

Amy Dunbar is an associate professor at the University of Connecticut. Professor Dunbar earned her PhD in 1989 from the University of Texas at Austin. Before that, she worked for the IRS, KPMG, and industry. Her research interests are in the tax policy area, particularly the intersection of accounting and tax regulation. Her research has been published in the *Journal of the American Taxation Association*, the *National Tax Journal*, *Public Finance Review*, *Journal of Public Economics*, and *Tax Notes*. She is also a co-author of two BNA portfolios relating to accounting for income taxes.

Petro Lisowsky is an Associate Professor of Accountancy at the University of Illinois at Urbana-Champaign College of Business. Professor Lisowsky's research includes: U.S. and international corporate tax policy; tax reporting, disclosure, and organizational form; and financial reporting and audit choices of private companies. His research has been published in several leading accounting journals and won several awards. He has taught courses in financial reporting and tax at the University of Illinois, University of Michigan, and Boston University, and recently completed an appointment as Visiting Associate Professor at MIT's Sloan School of Management. He has been an academic consultant to the Internal Revenue Service since 2005 and worked at the U.S. Treasury Department, U.S. Defense Department, and Deloitte Tax LLP. He is also an external affiliate with the Norwegian Center for Taxation at the Norwegian School of Economics and a corporate tax instructor for PricewaterhouseCoopers LLP. Professor Lisowsky graduated from the University of Michigan (BBA in 2001 and Master of Accounting in 2002) and Boston University (PhD in 2008). He is a licensed CPA (since 2003).

Eric Toder is an Institute Fellow at the Urban Institute and co-director of the Urban-Brookings Tax Policy Center. In this position, he oversees the Center's modeling activities and directs research on corporate and international taxation, energy taxation, tax compliance, and other tax policy issues. Dr. Toder has authored and co-authored numerous papers on tax policy, tax administration, and retirement policy issues. Prior to joining the Urban Institute, he held a number of positions in tax policy offices in the U.S. government and overseas, including service as Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury Department, Director of Research at the Internal Revenue Service, Deputy Assistant Director for Tax Analysis at the Congressional Budget Office, and consultant to the New Zealand Treasury. He received his Ph.D. in economics from the University of Rochester in 1971.

Session 2: Realizing the Potential of Tax Enforcement

Alessandro Modica is an economist at the Italian Department of Finance in the Ministry of Economy and Finance. He joined the department in 2010. In 2014-2015, he served as economist at the Centre for Tax Policy and Administration at the OECD working on the OECD/G20 Base Erosion and Profit Shifting (BEPS) project. His recent research focuses on tax policy, effective tax rates and ex-post policy evaluation.

Erin M. Towery is an Assistant Professor of Accounting at the University of Georgia and an academic consultant for the Research, Applied Analytics, and Statistics Division of the Internal Revenue Service. Erin received her PhD from the University of Texas at Austin in 2013. Her research focuses on the interplay between tax compliance and financial reporting incentives. Her recent work explores the Coordinated Industry Case (CIC) program, the consequences of tax disclosure initiatives including the Schedule UTP, and the effect of IRS resources on the tax enforcement process. Her work has been published in *The Accounting Review*, the *National Tax Journal*, the *Journal of the American Taxation Association*, and the *Journal of Financial Economics*. Prior to joining academia, Erin worked at PricewaterhouseCoopers, LLP in the New York Financial Services tax practice. Erin holds a Bachelor of Science in Business Administration degree from Auburn University and a Master of Professional Accounting degree from the University of Texas at Austin. She is also a Certified Public Accountant and a member of the American Accounting Association and the American Taxation Association.

Alex Turk is the Supervisory Economist for the Policy and Program Impact lab within the Knowledge Development and Application division of RAAS. From 2012 to 2016 he led the Strategic Analysis and Modeling group within the IRS's Collection organization. From 1995 to 2011 he served in various capacities within IRS Research. He is also an Adjunct Professor at the University of St. Thomas. Alex received his PhD and BS in Economics from Iowa State University.

Michael Udell founded District Economics Group, a consulting firm specializing in economic analysis of federal tax issues. He advises clients on federal tax issues from individual and corporate income tax to payroll, estate, and gift taxes. Udell has extensive experience with budget scoring and policy analysis issues from the government perspective and the taxpayer perspective. He began his career at the IRS research division in the 1980s, working on estimating the tax gap. He worked on revenue estimates for most federal tax compliance proposals and developed several estimating models at the Joint Committee on Taxation from 1991 to 2008. At Ernst and Young from 2008 to 2012, he launched the firm's medical device excise tax practice. Udell earned a BA from the University of Pennsylvania and a PhD from the California Institute of Technology.

Session 3: The Role of Incentives in Individual Compliance

Janet Holtzblatt is the Unit Chief for Tax Policy Studies in the Tax Analysis Division of the Congressional Budget Office (CBO). She joined CBO in January 2008 after having served as the Deputy Director of the Individual Taxation Division in the Department of the Treasury's Office of Tax Analysis. Prior to Treasury, Dr. Holtzblatt was a senior analyst on the Senate Budget Committee. She received her Ph.D. in economics from the University of Wisconsin. At CBO, Dr. Holtzblatt has written or co-authored reports on choices for deficit reduction, refundable tax credits, health insurance mandates and coverage, and the effects of changes to the health insurance system on labor markets. Her publications include articles or book chapters on administrating health reform through the tax system, the tax treatment of low-income people, and marriage penalties and bonuses in the income tax system.

Maggie R. Jones is a senior economist at the Center for Administrative Records Research and Applications, U.S. Census Bureau. Maggie received her PhD in policy analysis from Cornell University in May 2012. While at Cornell, she focused on labor economics, with a particular emphasis on policies impacting low-wage workers. Currently, her research with CARRA involves using linked administrative and survey data to study economic issues in the fields of labor, taxation, and income inequality. This includes producing yearly estimates of EITC eligibility and take-up under a joint statistical contract with the Internal Revenue Service.

Adam Looney is a senior fellow in Economic Studies at Brookings. He is also affiliated with the Urban-Brookings Tax Policy Center. Mr. Looney returned to Brookings in March 2017 after three years of service in the U.S. Treasury Department as Deputy Assistant Secretary for Tax Analysis. At Treasury, Mr. Looney advised the Secretary on economic issues related to tax policy, analyzed current and proposed legislation, and provided the official receipts forecasts and revenue estimates for the Administration's budgets. Prior to joining the Treasury, Mr. Looney was policy director of The Hamilton Project, and was a senior fellow in Economic Studies at Brookings from 2010-2013. Previously, he served as the senior economist for public finance and tax policy with President Obama's Council of Economic Advisers and was an economist at the Federal Reserve Board. He received a PhD in economics from Harvard University and a BA in economics from Dartmouth College.

Stacy Orlett is the program manager for the Strategic Analysis and Modeling group within Headquarters Collection at the Internal Revenue Service. Prior to coming to Collection, she served as a Statistician within the Small Business/Self-Employed Research division for eight years. As part of the SAM group, Stacy has conducted modeling and data analysis to support the IRS collection programs that ensure filing and payment compliance. During her Research tenure she worked on a variety of projects involving workload identification, prioritization, nonfiler detection for the Estate and Gift Tax program, return preparer fraud, and more. Stacy received her BS in Statistics from the University of Minnesota, Duluth, and is in the final stages of completing her MS in Statistics from the University of Minnesota, Twin Cities.

Session 4: Creative Use of Non-Tax Data Sources

Daniel Berger is a research associate in the Urban-Brookings Tax Policy Center at the Urban Institute. He focuses on federal tax policy and works on the Tax Policy Center's microsimulation model, which produces revenue and distributional estimates of the federal tax system. Before joining Urban, Berger was a researcher at the Pew Charitable Trusts in the Government Performance division. He received his MPP from Georgetown's McCourt School of Public Policy.

Saurabh Datta is an Economist for the Taxpayer Behavior Lab within Research, Applied Analytics and Statistics (RAAS) at the Internal Revenue Service. He joined the IRS in 2012. In his current position, he performs modeling and data analysis to support the projects in Taxpayer Behavior Lab. Saurabh received his PhD in Agriculture and Resource Economics from the Oregon State University and has published his research papers in *Review of Development Economics* and *International Journal of Development and Conflict* among other IRS publications.

Curt Hopkins joined the IRS in 1988 as a Revenue Officer. In 1994, he joined the new District Office of Research & Analysis as a statistician. He has worked in various research functions ever since. He is currently a senior operations research analyst in the SB/SE Strategic Analysis & Modeling group. In addition to modeling techniques, Curt has a special interest in text mining. Having never quite finished his second Master's (statistics), he has Bachelor's and Master's degrees in Business Administration. A life-long West-coaster, he moved 'out East' to Phoenix in 2008, where he lives with his wife of 30 years, Anna.

Adam Isen has been an economist in the Office of Tax Analysis since 2013. He focuses on issues related to compliance, indexation, immigration, and excise taxes. His research interests are in labor and public economics.

Emily Lin is an economist in the Office of Tax Analysis at the Treasury Department. She is an expert on tax compliance, distribution of tax burden, and marriage penalties and bonuses. Before joining Treasury, she was an assistant professor of economics at the University of Connecticut. Trained as a labor and public finance economist, she received her PhD from the University of Michigan.

Mark Payne is an operations research analyst in the Knowledge Development & Application Division of the IRS Office of Research, Applied Analytics, and Statistics. His research has focused on the effects of taxpayer preparation and submission method choices on return accuracy and on measuring and analyzing the extent of nonfiling and consequent underpayment of taxes. Before joining the Office of Research in 2009 he was a research analyst at the Inter-American Development Bank for ten years. He received a PhD in Political Science from Ohio State University.