9th Annual IRS/TPC Joint Research Conference on Tax Administration
Presenter and Discussant Biographies

Session 1: Estimating the Effects of Tax Administration on Compliance

Lucia Lykke is a lead statistician at The MITRE Corporation, where her work aims to improve IRS business operations using quantitative and qualitative research methods. Before MITRE, she was a survey statistician at the US Census Bureau, where she designed and pretested non-English survey instruments. Lykke holds a doctorate in sociology from the University of Maryland, College Park, and a bachelor's degree in psychology from the College of William and Mary.

Anne Herlache is an analyst in the IRS Office of Research, Applied Analytics, and Statistics. Her work focuses on applying behavioral insights to tax compliance issues. She is also part of a small team coordinating an international community of interest on behavioral insights through the Organisation for Economic Co-operation and Development's Forum on Tax Administration. Herlache recently completed a detail as an associate fellow with the General Services Administration's Office of Evaluation Sciences and continues to collaborate with them. Her work with the Office of Evaluation Sciences draws on behavioral science to increase effectiveness in government operations. She holds a doctorate in social psychology from Iowa State University and is a presidential management fellow.

Pierce O'Reilly is an economist at the Organisation for Economic Co-operation and Development's Centre for Tax Policy and Administration. His work focuses on personal and corporate income taxes, specifically issues around capital and corporate taxes, international financial flows, and inequality. He holds a doctorate from Columbia University, where his research focused on the labor market and distributional consequences of the mix of income taxes and social contributions in the Organisation for Economic Co-operation and Development. Previously, he worked as a consultant on fiscal transparency issues for the World Bank.

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 and taxpayer perspectives. 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 bachelor's degree from the University of Pennsylvania and a doctorate from the California Institute of Technology.

Session 2: The Influence of External Factors on Compliance

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. Trained as a labor and public finance economist, she received her doctorate from the University of Michigan.

Bibek Adhikari is an assistant professor of economics at Illinois State University. His research analyzes the economic and behavioral effects of tax systems and tax reforms on individuals, businesses, and economies. His research aims to quantify the effects and effectiveness of tax reforms and enforcement policies, so he frequently collaborates with multilateral organizations, such as the International Monetary Fund and the World Bank, and tax administrations, such as the IRS. His work has been published in various book chapters and peer-reviewed journals such as *IRS Research Bulletin*, *Southern Economic Journal*, and *Open Economies Review*.

Janet Holtzblatt is a senior fellow at the Urban-Brookings Tax Policy Center. Her research has focused on the earned income tax credit, wealth taxes, marriage penalties and bonuses in the income tax system, health insurance mandates and coverage, and tax administration. She serves on the board of directors for the National Tax Association. In 2017, she received the Referee of the Year Award from the *National Tax Journal*. Before joining Urban, Holtzblatt was the unit chief for tax policy studies in the Tax Analysis Division of the Congressional Budget Office. Before that, she was deputy director of the Individual Taxation Division in the US Treasury Office of Tax Analysis and a senior analyst on the Senate Budget Committee. She earned her bachelor's degree in economics and history from the University of Illinois and a doctoral degree in economics from the University of Wisconsin.

Alan Plumley is a technical advisor in the IRS Office of Research, Applied Analytics, and Statistics. His expertise is in compliance measurement, withholding, and modeling for efficient workload selection and resource allocation. A 34-year veteran of IRS research, Plumley earned his doctorate in public policy from Harvard University. His dissertation on the determinants of individual income tax compliance broke much new ground in the effort to estimate the impact of various IRS activities on the general public's voluntary compliance behavior. He has presented research papers at many tax conferences and has coauthored chapters for two books related to tax administration and compliance. He is also the editor of the annual *IRS Research Bulletin*.

Session 3: Improving the Digital Taxpayer Experience

Heather Gay is the vice president of user experience research at Mediabarn in Arlington, Virginia, and has been supporting work at the IRS for over two years. She brings nearly 25 years of research management experience to her projects and has a special ability to look at a situation through the user's eyes. Her enthusiasm, coupled with the confidence of a seasoned researcher, allows her to offer strategic insights and actionable recommendations while focusing on both user needs and business priorities. She is a strong advocate of user testing to provide efficient and measurable results to improve products, websites, and customer experiences. She holds a master's degree with an emphasis in marketing from the University of San Francisco and a bachelor's degree in international affairs with a minor in psychology from The George Washington University. She is also a graduate of RIVA's Moderator Training School.

Ronna ten Brink is a senior human factors engineer at The MITRE Corporation. She earned a bachelor's degree in engineering psychology and computer science from Tufts University. She researches the usability of authentication methods for people with disabilities, studies human-machine teaming with a focus on calibrated trust, and performs user experience design and research across various government domains. Other interests include gestural and tactile HCI, ubiquitous computing, and the intersection of usability and privacy.

Nikki Kerber is a lead user experience researcher at Booz Allen Hamilton in Washington, DC. She specializes in content strategy, usability testing, and qualitative research. Kerber has consulted for various government, commercial, and nonprofit organizations, including the IRS, Department of Homeland Security, International Monetary Fund, and AOL. Nicole holds a master's degree in interaction design and information architecture from the University of Baltimore and has obtained two Nielsen Norman Group user experience certifications.

Courtney Rasey is a social scientist with IRS Wage and Investment Strategies and Solutions. She first came into the IRS as a presidential management fellow in 2007. Since then, Rasey has led numerous research efforts during the past 12 years that focus on customer service delivery strategy, development, and testing. Her most recent research focused primarily on usability testing of digital services for taxpayers and tax professionals. Rasey has a master's in social work from the University of Maryland at Baltimore with a concentration in management and community organizing. She received her bachelor's degree in sociology from Iowa State University.

Session 4: Understanding the Drivers of Taxpayer Behavior

Janet Li is a class of 2018 presidential management fellow and operations research analyst within the Knowledge Development and Application group of IRS Research, Applied Analytics and Statistics. She is involved in behavioral research on self-employed taxpayers and has worked on other projects, including modeling the impacts of the Tax Cuts and Jobs Act on individual tax returns. She graduated with master's degrees in public policy and planning from the University of Southern California and holds a bachelor's degree in urban studies from the Massachusetts Institute of Technology with concentrations in international policy and planning. Before federal service, she worked as a research assistant for various academic research institutes, in areas such as demography, education, housing, health, and economic development.

Ethan LaMothe is a fifth-year accounting PhD student in the Darla Moore School of Business at the University of South Carolina. LaMothe's research focuses on the judgment and decisionmaking processes of individual taxpayers, with a particular interest in ethical decisionmaking and irrationality. Before entering the PhD program in 2014, LaMother earned his master of accountancy from Brigham Young University.

Rahul Tikekar is a computer scientist who has been with IRS Research, Applied Analytics and Statistics since 2008. Before joining the IRS, he was an associate professor of computer science at Southern Oregon University. His primary function is seeking ways to apply computer science techniques to tax administration.

Brian Erard has operated an economics consulting practice in the Washington, DC, metro area for the past 20 years. He has consulted widely on a range of tax administration issues for the IRS, as well as various state and international tax agencies. Before becoming a full-time consultant, Erard served on the economics faculties of the University of Toronto and Carleton University and as a visiting scholar at the University of Michigan Office of Tax Policy Research. Erard has published extensively on issues of tax compliance, enforcement, and administration. He holds a doctorate in economics from the University of Michigan.