IRS-TPC Research Conference

**Improving Tax Administration Through Research-Driven Efficiencies**

Urban Institute, 2100 M Street, NW, Washington, DC • June 18, 2015

Program

8:30 – 9:00   Check-in

9:00 – 9:15	**Opening**

Welcome   **_Eric Toder_** _(Co-Director, Tax Policy Center) and_

                            Alain DuBois _(Acting Director, IRS Office of Research, Analysis, and Statistics)_

Opening Remarks   **_John Koskinen_** _(Commissioner, IRS)_

9:30 – 11:00	**Session 1: Innovative Methods for Improving Resource Allocation**

Moderator: **_Melissa Vigil_** _(IRS, RAS)_

- **Estimating Marginal Revenue/Cost Curves for Correspondence Audits**
  Ron Hodge, **_Alan Plumley_**_, Kyle Richison, and Getaneh Yismaw (IRS, RAS), and Nicole Khoury, Matt Olson, and H. Sanith Wijesinghe (MITRE Corporation)_

- **Examining the TDA Collectability Curve: How Does the Aging of TDA Delinquencies Impact Dollars Collected?**
  Joe Saldana, **_Jeff Wilson_**_, and Tom Beers (IRS, Taxpayer Advocate Service)_

- **Analysis of Flow-Through Entities Using Social Network Analysis Techniques**
  Rahul Tikekar, Ririko Horvath, and Larry May (IRS, RAS), Ashish Agarwal and **_Shannon Chen_** _(University of Texas at Austin)_

Discussant: **_Arnie Greenland_** _(Robert H. Smith School of Business, University of Maryland)_

11:00 – 11:15   Break

11:15 – 12:45	**Session 2: Taxpayer Responses to Rules and Enforcement**

Moderator: **_Ron Hodge_** _(IRS, RAS)_

- **Taxpayer Behavior under Audit Certainty**
  Benjamin Ayers and **_Erin Towery_** _(Univ. of GA), and Jeri Seidman (Univ. of TX at Austin)_

- **2011-2012 Schedule M-3 Profiles of Schedule UTP Filers by IRC Section Cited**
  Charles Boynton, Ellen Legel, and **_Lisa Rupert_** _(IRS, LB&I), and Portia DeFilippes (Treasury Office of Tax Analysis)_

- **Individual Nonfilers and IRS Generated Tax Assessments: Revenue and Compliance Impacts of IRS Substitute Assessment When Taxpayers Don't File**
  _Saurabh Datta__, Stacy Orlett, and Alex Turk (IRS, SB/SE)_

Discussant: **_Danielle Higgins_** _(Baruch College, City University of New York)_

12:45 – 1:30 Keynote Speaker

Lillian Mills, *The Beverly H. and William P. O'Hara Chair in Business, Department of Accounting, The University of Texas at Austin*

1:30 – 3:00 Session 3: Improving Tax Administration by Understanding Taxpayer Behavior

Moderator: **Rahul Tikekar** *(IRS, RAS)*

- **Behavioural Insights to Improve Tax Compliance: Short-Term Impacts from a Randomised Experiment in Guatemala**
  Stewart Kettle (University of Bristol), **Marco Hernandez** *(World Bank), Simon Ruda (Behavioural Insights Team), and Michael Sanders (Harvard University and University of Bristol)*

- **2014 Taxpayer Choice Model (TCM): Designing Digital Communication Products to Reduce Phone and Mail Inventory**
  Courtney Rasey and **Mackenzie Wiley** *(IRS, W&I)*

- **Examining and Addressing Taxpayer Expectations for Affordable Care Act (ACA) Automated Information**
  Ariel Wooten *and Marisa McDaniels (IRS, W&I)*

Discussant: **Elaine Maag** *(The Urban Institute)*

3:00 – 3:15 Break

3:15 – 4:45 Session 4: Helping Taxpayers Get it Right

Moderator: **Theresa Pattara** *(H&R Block)*

- **The Nontaxable Combat Pay Election and the Earned Income Tax Credit**
  Suzanne Gleason and **Patricia Tong** *(Treasury Office of Tax Analysis)*

- **Pilot Project to Assess Validation of EITC Eligibility with State Data**
  Michael Pergamit, **Elaine Maag***, Devlin Hanson, Caroline Ratcliffe, Sara Edelstein, and Sarah Minton (The Urban Institute)*

- **IRS Preparer-Level Treatment Tests**
  Karen Masken *(IRS, Return Preparer Office)*

Discussants: **Deena Ackerman** *(Treasury Office of Tax Analysis) and*
               Dayanand Manoli *(University of Texas)*

4:45 – 5:00 Wrap-up

Janice Hedemann *(Conference Chair: IRS, RAS)*

Please provide input about today's conference by completing one of the evaluation forms or doing it online at: http://tpc.io/TPC-IRS-survey