

2015 IRS-TPC Research Conference

Presenter and Discussant Bios

Deena Ackerman is an economist in the Office of Tax Analysis at the US Department of the Treasury. Her main areas of expertise include families and children and education. She has been published in the Journal of the National Tax Association and presented at the Annual Meetings of the National Tax Association and the American Economic Association. Her current research focuses on the claiming behavior of EITC recipients over time. She received her Ph.D. in 2001 from the University of Wisconsin – Madison.

Shannon Chen is an accounting doctoral student specializing in tax research at the University of Texas at Austin. Prior to entering the Ph.D. program, Shannon was a senior international tax consultant with Deloitte in Atlanta, GA. She received her Master of Accountancy and Bachelor of Business Administration from the University of Georgia.

Saurabh Datta is an Economist for the Strategic Analysis and Modeling group within Collection Inventory Delivery and Selection at the Internal Revenue Service. Prior to that, he served as a Consultant to U.S. Treasury and Federal Reserve Bank of St. Louis for two years. Saurabh conducts modeling and data analysis to support the IRS collection programs that ensure filing and payment compliance. Saurabh's current work involves developing collection models and designing pilots for the Automated Substitute for Return Program (ASFR), analyzing and improving current FTD alert process and assessing the impact of fresh start on federal tax liens. Saurabh received his Ph.D. in Agriculture and Resource Economics from the Oregon State University and has recently published his research papers in Review of Development Economics and International Journal of Development and Conflict.

Arnie Greenland is a Professor of the Practice at the Robert H. Smith School of Business, University of Maryland where he teaching courses in Business Analytics. He is recently retired from the IBM Corporation, where he was an IBM Distinguished Engineer and Technical Executive within IBM's services division. At IBM he delivered advanced business analytics services for both public- and private-sector clients. His client work focused on applying advanced analytical methods (mostly data and text mining methods) to fight fraud and other improper payments in the Federal arena. Arnie was very active in professional activities focused mostly on INFORMS where he was among the first group of 20 individuals to receive the Certified Analytics Professional (CAP) certification. He holds a Ph.D. in Mathematics from the University of Rochester.

Marco Hernandez is a Senior Economist at the World Bank, based in Washington, D.C. He joined the World Bank in 2008 and has worked as Country Economist supporting a number of countries in Latin America, Europe & Central Asia, and Sub-Saharan Africa. In this capacity, he supports governments in finding solutions to enhance macroeconomic and fiscal policy management, including tax policy and the application of behavioral insights to improve tax compliance. Prior to joining the World Bank, Marco worked as an Associate in the economic consulting firm Charles River Associates International based in Boston, assessing the economic and social impacts of public policies, and as a consultant for the Ministry of Finance in Peru. Marco holds a B.S. in Economics from MIT and a Ph.D. from Oxford University.

Danielle Higgins is an assistant professor of accounting at the City University of New York – Baruch College. Her primary area of research focuses on the determinants and consequences of firms' tax planning choices. She holds a Ph.D. in Accounting from the University of Connecticut.

Elaine Maag is a senior research associate in the Urban-Brookings Tax Policy Center at the Urban Institute, where she studies income support programs for low-income families and children. Before joining Urban, Maag worked at the Internal Revenue Service and Government Accountability Office as a Presidential Management Fellow. She has advised congressional staff on the taxation of families with children, higher education incentives in the tax code, and work incentives in the tax code. Maag codirected the creation of the Net Income Change Calculator, a tool that allows users to understand the trade-offs between tax and transfer benefits, and changes in earnings or marital status.

Dayanand Manoli is an assistant professor in the economics department at the University of Texas at Austin. Day's research focuses generally on theoretical and empirical analyses of government policies, and more specifically, his research has focused on social security, education, and income tax policy. He received his Ph.D. in economics from the University of California, Berkeley in 2008.

Karen Masken has been with the Federal Government for over 25 years. After receiving her Bachelor's degree in Business Administration from Colorado State University, she served as a Peace Corps Volunteer in Togo, West Africa for two years. She then worked for the Bureau of Labor Statistics for eight years, first as a Field Representative and then as a Survey Manager. Upon receiving her Master's degree in Mathematics from DePaul University she moved to the Internal Revenue Service. She spent thirteen years in the office of Research, Analysis, and Statistics, where her area of expertise was statistical sampling. She moved to the Return Preparer Office in 2012 where her focus shifted to developing error detection models and the design of experiments. In her off time she is passionate about world travel and she has travelled to over sixty countries on six continents.

Alan Plumley is the Technical Advisor to the Director of the RAS Office of Research in the IRS. His expertise is in the areas of compliance measurement and modeling for efficient workload selection and resource allocation. A 30-year veteran of IRS research, Alan earned his Ph.D. 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 voluntary compliance behavior of the general population. He has presented research papers at many tax conferences, and has co-authored chapters for two books related to tax administration and compliance. He is also the editor of the annual *IRS Research Bulletin*.

Lisa Rupert is a Compliance Management Team (CMT) Manager in Compliance Management Operations (CMO) with PAIR/LB&I and is a member of the LB&I Schedule M-3 Study Group. She was a Pre-Filing Technical Guidance (PFTG/LB&I) Technical Advisor (TA) for Compliance Assurance Process (CAP) and for Schedule M-3. She has worked for two "Big Four" public accounting firms and in the private sector in federal and state income tax compliance, planning and consulting.

Patricia Tong is an economist in the Office of Tax Analysis at the U.S. Department of the Treasury. She specializes in individual income tax issues, including marriage penalty relief and child-related tax provisions. She received her bachelor's degree from New York University and Ph.D. in economics from the University of California, San Diego.

Erin Towery is an Assistant Professor of Accounting at the University of Georgia and an academic research consultant for the IRS LB&I PAIR Division. Erin received her Ph.D. from the University of Texas at Austin in May of 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 relevance of financial statement reserves for uncertain tax benefits, and the consequences of tax disclosure initiatives including the Schedule UTP. Her work has been published in 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 is a Certified Public Accountant and a member of the American Accounting Association and the American Taxation Association.

Mackenzie Wiley is a Social Scientist for the Internal Revenue Service (IRS) Wage & Investment Research and Analysis (WIRA) division in Washington, D.C. Since joining the IRS in 2010, Mackenzie has enjoyed working on several notable projects including multiple iterations of conjoint surveys, planning for implementation of the Affordable Care Act, and assessing a major reorganization of the IRS's Compliance function proposed by the IRS Commissioner. Additionally, she has lent support to efforts to measure customer satisfaction and inform the development of IRS service channels. Mackenzie holds a B.A. in Communication Studies from James Madison University, Harrisonburg, VA.

Jeff Wilson has a Bachelor's degree in mathematics. He began his career with the IRS as a revenue officer. Overall, he has worked in IRS Collection functions for eight years. During this time, he was manager of a District Collection problem resolution group and served as an Automated Collection System Branch Chief. Subsequent to this time, Jeff worked eight years in W&I Research as a statistician, operations research analyst, team leader, and EIC research project coordinator. In the past several years, he has been a manager, team leader and research director for Taxpayer Advocate Service Research and Analysis. He is currently the Senior Advisor for Research to the National Taxpayer Advocate.

Ariel Wooten is a Social Scientist for the IRS Wage & Investment Research and Analysis division in Atlanta, Georgia. Ariel holds a B.S. in Psychology from Kennesaw State University. During her undergraduate career, she was an active member of two research labs, focusing on the prevalence of interpersonal violence and connections between psychology and law, and she worked as a legal assistant and trust and estates manager at a local law firm. Ariel joined the IRS in 2010 and has led multiple studies and provided research support for numerous organizations within and outside of W&I. Her current research interests include usability testing and user experience designs.