



15th Annual IRS/TPC Joint Research Conference on Tax Administration

June 12, 2025

8:00 – 8:30 a.m. **Breakfast and Check-In**

8:30 – 8:45 a.m. **Opening**

Robert McClelland (Senior Fellow, Urban-Brookings Tax Policy Center)

Reza Rashidi (Acting Chief Data and Analytics Officer, Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

Michael Faulkender (Deputy Secretary, US Treasury; Acting Commissioner, Internal Revenue Service)

8:45 – 10:15 a.m. **Session 1: Leveraging Machine Learning to Boost Service and Compliance**

Moderator: **Valentina Kachanovskaya** (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **AI-Enabled Tax Assistance for Low- and Moderate-Income Taxpayers: An Evaluation of RAG-Based LLMs for VITA Volunteer Support**

Sina Gogani-Khiabani, Rohan Sai Buddhi, Yogesh Dabral, Saeid Tizpaz-Niari (University of Illinois Chicago); Ashutosh Trivedi (University of Colorado Boulder); Shiping Chyi (Certified Public Accountant)

- **Estimating the Corporate Tax Gap: An Unsupervised Learning Approach**

Jonathan Fieman, **Kenneth Tester**, Thomas Schuh (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **FATCA Turns 10: Dynamic Trends from 10 Years of Third-Party Reporting under the Foreign Accounts Tax Compliance Act**

John Iselin (Congressional Budget Office); Niels Johannesen (University of Copenhagen); John Guyton, Patrick Langetieg (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service); Max Risch (Carnegie Mellon University); **Daniel Reck** (University of Maryland); Joel Slemrod (University of Michigan)

Discussant: **Sanith Wijesinghe** (MITRE Corporation)

10:15 – 10:30 a.m. **Break**

10:30 a.m. – 12:00 p.m. **Session 2: Improving Business Compliance: Lessons from Brazil**

Moderator: **Masanue Vah** (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **Behavioral Effects of Tax Enforcement on Noncompliant Business Taxpayers: Evidence from Administrative Tax Data**

Alex Turk, **Yan Sun**, Brett Collins, Corbin Miller, Mark Payne, Sean Roh, Cody Vaughn, Chris Wilson (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **Influencing Taxpayers' Behavior: Tax Revenue Increase following Compliance Initiative**

Edson Koji Matsumoto, Erika Gleissner Ohara Tanabe, Luiza Rodrigues Guimarães, Patricia Garcia Gonçalves de Almeida, **Vinícius Lara de Oliveira** (Department of Federal Revenue of Brazil)

- **Implementing a Cooperative Compliance Program in Brazil**

Flávio Vilela Campos, Márcio Henrique Sales Parada, **Patrícia Bacheschi Gomez de Lamadrid**, Paulo Eduardo Nunes Verçosa, Virgínia Valladares Rodrigues (Department of Federal Revenue of Brazil)

Discussant: **Li Liu** (International Monetary Fund)

12:00 – 12:30 p.m. **Break and Lunch**

12:30 – 1:00 p.m. **Keynote Speaker**

Alan Plumley (Technical Adviser, Office of Research, Applied Analytics, and Statistics, Internal Revenue Service, retired)

1:00 – 1:15 p.m. **Break**

1:15 – 2:45 p.m. **Session 3: Investigating Filing Behavior and Underreporting**

Moderator: **Timothy O'Brien** (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **Modeling Voluntarily Paid Tax and Tax Administration Cost: A Preliminary Study on Linkages between Service and Revenue**

Michael Udell, Natalie Rico, Danyal Choudhry, Max Hodal, Rosemarie Foley, Brittany Beebe, Kyle Richison, Christina Hui (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **The Distribution of Underreported Income: What We Can Learn from the NRP**

Gerald Auten (US Department of the Treasury); **Patrick Langetieg** (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **Characteristics of Amended Returns and Amended Return Filers**

Amanda Eng (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

Discussant: **Steven Hamilton** (George Washington University)

2:45 – 3:00 p.m. **Break**

3:00 – 4:30 p.m. **Session 4: Mind the Tax Gap: New Understanding and Insights**

Moderator: **Janet Holtzblatt** (Urban-Brookings Tax Policy Center)

- **Undetected Income: Identification, Estimation, and Uncertainty**

Patrick Vossler, **Aviv Caspi**, Jonathan Hennessey, Daniel E. Ho (Stanford University); John Guyton, Andrew Johns, Dan Rosenbaum (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service); Jacob Goldin (University of Chicago)

- **A New Methodology for Estimating the Underreporting Tax Gap for the Individual Income and Self-Employment Tax**

Dan Rosenbaum, Andrew Johns, Kenneth Tester, Vanessa Vinales, Caroline Simmons (Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

- **Who Evades Taxes? The Distribution of the US Tax Gap**

William Gorman, Jamie McGuire, **David Splinter** (Joint Committee on Taxation)

4:30 – 4:35 p.m. **Wrap-Up**

Reza Rashidi

(Acting Chief Data and Analytics Officer, Office of Research, Applied Analytics, and Statistics, Internal Revenue Service)

**Bolded names indicate presenters*