

16th Annual IRS/TPC Joint Research Conference on Tax Administration

Speaker Biographies

Opening Remarks

Robert McClelland is a senior fellow in the Urban-Brookings Tax Policy Center. Previously, he worked in the tax analysis division of the Congressional Budget Office (CBO), where he examined the impact of federal tax policy on charitable giving and bequests, the realization of capital gains, labor supply, and small businesses. He worked for the CBO from 1999 to 2005 and from 2011 to 2016, and in between, he directed the division of price and index number research at the Bureau of Labor Statistics. McClelland has published articles in journals such as the *American Economic Review*, *Journal of Applied Econometrics*, *Journal of Public Economics*, *National Tax Journal*, and *Review of Income and Statistics*. He and John Greenlees wrote an article in the *Monthly Labor Review* that addressed some of the misconceptions surrounding the Consumer Price Index, and in 2015, he, Tim Dowd, and Athipat Muthitacharoen won the Richard Musgrave Prize for the outstanding article in the *National Tax Journal*. McClelland is a member of the Conference on Research in Income and Wealth. He has taught econometrics at Johns Hopkins University, where he won an Excellence in Teaching award in 2006. McClelland received a BA in economics and environmental studies from the University of California, Santa Cruz, and a PhD in economics from the University of California, Davis.

Reza Rashidi is the Executive Director of the Data Management Division (DMD) in Research, Applied Analytics, and Statistics (RAAS) at the Internal Revenue Service (IRS). Reza started his career in academia supporting research and instruction. He has also had more than a decade in leading major information technology projects in the financial sector. Reza joined IRS as Technical Advisor in Applications Development. He has also served as the Initiative Director in the Office of Compliance Analytics (now part of RAAS), Assistant to Director of Solutions Engineering, IRS Executive Lead for Robotics and Intelligent Process Automation, Senior Technology Advisor to the Deputy Commissioner for Service and Enforcement, Acting Director for the Internal Management Domain in Applications Development, Deputy Director for Submissions Processing, and Executive Director of the Data Management Division. He is currently the Chief Data and Analytics Officer of the IRS. Reza graduated IRS's Executive Development Program in 2017. Reza earned his PhD in Computer Science and Mathematics, MS in Computer Science, MS in Applied Mathematics from Western Michigan University, and an MBA from Georgetown University.

Session 1: Help Me Help You: Nudging Taxpayers Into Compliance

Vishal Baloria is an Associate Professor at the University of Connecticut School of Business. Vishal's research examines settings in which firm behavior may have been predictably altered in response to economic, legal, and political institutions. His research appears in leading academic journals, including *Contemporary Accounting Research*, *Harvard Business Review*, *Journal of Financial Economics*,

Management Science, and The Accounting Review. Vishal serves as an Editor at Contemporary Accounting Research and on the Editorial Board at The Accounting Review. Vishal's research has been presented at the Institute of Management Accountants (IMA), Internal Revenue Service (IRS), Public Company Accounting Standard Board (PCAOB), Securities and Exchange Commission (SEC) and Certified Financial Planning (CFP) Board and been cited in media outlets, including Boston Globe, Forbes, and New York Times. Vishal received a PhD from University of Waterloo, an MBA from McMaster University, and a BBA from University of Toronto. He is a CPA.

Ali Ekmen is a Former Chief Tax Inspector with more than 12 years of experience in tax administration and public-sector tax practice. His work has focused on the interpretation and application of tax law, as well as the review of complex business and compliance matters. He is currently completing the MSc in Taxation at the University of Oxford, where his interests centre on international taxation, tax policy, and R&D tax incentives in the era of Pillar Two.

Michael Udell is an economist at the IRS working on tax administration issues, having returned in 2023. Prior to this he founded and lead District Economics Group, which was started in 2013, focuses on helping clients navigate the data and economics issues of Congressional legislative proposals. Mike's career in federal tax policy began in 1985 at the IRS estimating the tax gap using the Taxpayer Compliance Measurement Program data and continued from 1991 through 2008 at the Congressional Joint Committee on Taxation (JCT) providing revenue estimates of federal tax legislation. While at the JCT, he developed several estimating models for excise taxes, the estate and gift taxes, and individual income taxes. During that time he also was responsible for revenue estimates for tax compliance proposals, including the IRS Restructuring and Reform Act of 1998 and economic substance legislation. At JCT, he worked closely with the Congressional Budget Office to coordinate the Joint Committee's micro-simulation model for individual income taxes with the CBO's model of health care expenditures to account for identity theft in preparation for the consideration of Congressional legislation. From 2009 through 2012 Mike was a senior manager at Ernst & Young LLP where he launched the firm's practice in the medical device excise tax. Mike earned a B.A. from the University of Pennsylvania and a PhD from Caltech.

Masanue Vah is a Social Scientist with the Internal Revenue Service's Research, Applied Analytics, and Statistics (RAAS) division, where her work sits at the intersection of behavioral research and tax administration. As part of the Taxpayer Behavior Lab, she conducts survey research and advances behavioral research methodology to better understand taxpayer experiences, decision-making, and compliance behavior. Her work focuses on applying social science and behavioral insights to help improve tax administration and strengthen how the IRS engages with taxpayers. She regularly collaborates across IRS functions to design and support research initiatives, analyze complex qualitative and quantitative data, and translate findings into actionable insights that inform leadership and organizational decision-making. In addition to her work at the IRS, Masanue previously served as a Policy Advisor for the White House Office of Intergovernmental Affairs, where she supported state and local government engagement efforts through legislative research, policy analysis, and stakeholder coordination. Her broader professional background spans public policy research, legal analysis, and public-facing health communications, all grounded in a commitment to making research accessible and people-centered. She holds both a Bachelor

of Science in Public Policy and a Master of Public Policy from Georgia State University and is a proud member of Delta Sigma Theta Sorority, Incorporated.

Session 2: From Good to Great: Getting the Most Out of Audits

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. Prior to that, he served in various capacities within IRS Research from 1995 to 2011. He is also an Adjunct Professor at the University of St. Thomas. Alex received his Ph.D. and BS in Economics from Iowa State University.

Brandon Anderson is a Technical Advisor in the Research Division of the Internal Revenue Service, where he builds machine learning systems for audit selection and large-scale enforcement decision-making. Trained as a physicist (Ph.D., UC Santa Cruz) -- with early work searching for dark matter signals in space-based telescope data -- he moved into applied machine learning across the private sector and academia, including a role as Head of Data Science at Stanford Law School's RegLab. His research sits at the intersection of statistical inference and machine learning in high-stakes regulatory settings, with a current focus on the operational dynamics of audit selection.

Carlos Scartascini is Principal Technical Leader at the Research Department of the Inter-American Development Bank and Leader of the Research Department Behavioral Economics Group. He has published eight books and about 90 articles in academic journals and edited volumes. He is a member of the Executive Committee of IDB's GDLab, member of the Scientific Committee of Elcano Royal Institute, member of the Board of Advisors of the Master of Behavioral and Decision Sciences at the University of Pennsylvania, Associate Editor of the academic journal *Economía*, and Founding Member of LACEA's BRAIN (Behavioral Insights Network).

Brian Erard has operated an economics consulting practice – B. Erard & Associates, LLC -- for the past 25 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, Brian 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. He has published extensively on issues of tax compliance, enforcement, and administration.

Valentina Kachanovskaya is an applied microeconomist that works in RAAS. Her work concentrates on payment compliance, withholding, and portions of the tax gap. She helps lead various projects that affect millions of taxpayers. The quality of her work has recently been recognized with a 2026 IRS CEO award.

Keynote

Janet Holtzblatt is a senior fellow at the Urban-Brookings Tax Policy Center. Over a three-decade career in the federal government, she worked on a broad range of tax policy and administration issues. Her recent research has focused on marriage penalties, wealth taxes, racial disparities in the individual income tax

system, refundable tax credits, and performance measures for evaluating the Internal Revenue Service, including the impact of the IRS's budget on tax collections. Holtzblatt has served 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*. She was the recipient of the 2020 Davie-Davis Public Service Award, which is bestowed annually by the National Tax Association. She has testified before Congress and appeared in the *New York Times*, *Wall Street Journal*, *Washington Post*, *The Hill*, and *Politico* and on NBC, Bloomberg, NPR, and CSPAN. 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.

Session 3: Indirect Impacts of Enforcement Over Time

Justin Nave holds a B.S. in Mathematics from Virginia Tech and an M.S. in Applied Mathematics from the University of Maryland, Baltimore County (UMBC). He has over 15 years of experience conducting data analytics for the Internal Revenue Service (IRS), including seven years supporting Research, Applied Analytics, and Statistics (RAAS) to improve the return on investment of examination activities.

Zizhuo Chen is a Ph.D. student in the Department of Applied Economics at the University of Minnesota, Twin Cities. His research focuses on public economics, tax compliance, applied microeconometrics, and social networks. His current work examines whether tax enforcement actions generate compliance spillovers through social connectedness.

Tom Hertz has been on staff at IRS in RAAS as an economist since 2019. He is a subject matter expert in the design and application of machine learning methods to exam case selection problems. He previously worked at the Economic Research Service of the USDA and in academia. He has a PhD in economics from the University of Massachusetts, Amherst.

William Boning is a financial economist in the U.S. Department of the Treasury's Office of Tax Analysis, where he analyzes the revenue and behavioral effects of proposed changes to federal tax policy and administration. His research uses administrative tax data to study tax compliance, enforcement, withholding, and taxpayer behavior, including work published in the *Quarterly Journal of Economics* and the *Journal of Public Economics*.

Lori Stuntz is a senior economist in RAAS at the IRS where she leads a team of economists and data scientists researching credit and deduction take-up rates and underclaim behavior. Previously, she spent 12 years as a revenue estimator at the Joint Committee on Taxation where she covered both individual and business issues and 4 years consulting at EY and District Economics Group for a variety of governmental, corporate, and association clients. Her primary research focuses on tax benefits for higher education. Lori has a PhD from the University of Texas at Austin.

Session 4: Making Third-Party Data Work Harder

Rachel Geiger is an Economist with the Statistics of Income (SOI) Division at the Internal Revenue Service, where she supports data processing and data perfection efforts for the individual tax group. Her work focuses on processing and improving the quality and usability of administrative tax data, with broader interests in tax policy, public finance, and applied research methods. Rachel earned her bachelor's degree in economics from the University of Maryland, College Park. Before joining the IRS, she completed internships in finance with the U.S. Department of Defense and in tax valuation with KPMG, experiences that helped shape her interest in the intersection of data, policy, and tax administration. Rachel looks forward to getting more involved in the tax research community!

Lucas Goodman is an economist at the Office of Tax Analysis at the U.S. Department of the Treasury. He received my PhD in economics from the University of Maryland in May 2018. During his final two years at UMD, he also worked part-time as a research assistant at the Joint Committee on Taxation. His research interests include public finance broadly, with a special focus on tax policy. His primary research interests lie in (1) the tax-advantaged retirement system and (2) how firms respond to changes in tax incentives for investment and other activity. He also studies various other subjects broadly related to tax administration.

Riddha Basu is an assistant professor of Accountancy at the George Washington University School of Business. His research explores how accounting information interacts with regulatory frictions and stakeholder scrutiny in credit markets. Specifically, his work investigates how financial disclosures and accounting regulations affect credit ratings, investment behavior, and corporate decision-making. His research is unified by a central question: how does the production and interpretation of financial information shape capital allocation and economic outcomes? Dr. Basu earned his Ph.D. in Accounting from Northwestern University. He has published in leading academic journals, including *The Accounting Review*, *Management Science*, *Journal of Accounting and Economics*. He frequently presents at major conferences and regulatory institutions, including the U.S. Securities and Exchange Commission. At GW, Dr. Basu teaches managerial accounting. He is committed to developing students' intuitive understanding of accounting, using real-world applications, and fostering engaged classroom discussions. He also serves as the research coordinator for the department. He co-organized the Cherry Blossom and Washington Accounting Research Conferences. He is an ad hoc reviewer for various accounting journals *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Management Science*, and others, and has received multiple excellence in reviewing awards. His long-term goal is to produce research that is empirically rigorous, theoretically grounded, and policy-relevant.

Jamie McGuire is a senior economist at the Joint Committee on Taxation. His areas of expertise include tax administration and compliance, individual income tax, accounting methods, financial transaction taxes, and tax-exempt organizations. His recent work has expanded to include energy and advanced manufacturing tax credits. He received his Ph.D. in economics from Stanford University.

Biz Bedane is an economist at the IRS with extensive experience in economic research, data analytics, and risk analysis. He currently conducts research on tax compliance, analyzes large datasets, and develops analytical solutions to support evidence-based decision making. He holds a Ph.D. in Economics and has published on topics including tax compliance, debt relief, credit markets, government effectiveness, and

economic growth. Dr. Bedane has presented his work at national and international conferences. As a moderator, he brings a unique blend of academic expertise, government experience, and applied analytics to facilitate insightful discussions and meaningful knowledge exchange among participants.