



9th Annual IRS/TPC Joint Research Conference on Tax Administration June 20, 2019

8:30 – 9:00 Check-in and breakfast

9:00 – 9:20 Opening

Eric Toder (Codirector, Urban-Brookings Tax Policy Center)

Barry Johnson (Director, Statistics of Income, IRS, RAAS)

Charles Rettig (Commissioner, IRS)

9:20 – 10:50 Session 1: Estimating the Effects of Tax Administration on Compliance

Moderator: **Robert McClelland** (Urban-Brookings Tax Policy Center)

- **Estimating the Specific Indirect Effect for Multiple Types of Correspondence Audits**
Ben Howard, **Lucia Lykke**, Leigh Nicholl (MITRE Corporation), and Alan Plumley (IRS, RAAS)
- **Enforcement vs. Outreach - Impacts on Tax Filing Compliance**
Anne Herlache, Stacy Orlett, Rizwan Javaid, Ishani Roy, and Alex Turk (IRS, RAAS)
- **Assessing the Impact of Exchange of Information**
Pierce O'Reilly (OECD)

Discussant: **Michael Udell** (District Economics Group)

10:50 – 11:00 Break

11:00 – 12:30 Session 2: The Influence of External Factors on Compliance

Moderator: **George Contos** (IRS, Communications & Liaison)

- **Recent Changes in the Paid Return Preparer Industry and EITC Compliance**
Emily Y. Lin (US Treasury, Office of Tax Analysis)
- **Taxpayer Responses to Third-Party Income Reporting: Evidence from Spatial Variation across the US**
Bibek Adhikari, Timothy F. Harris (Illinois State University), and James Alm (Tulane University)
- **Effect of Recent Reductions in the Internal Revenue Service's Appropriations on Revenues**
Janet Holtzblatt (Tax Policy Center) and Jamie McGuire (Joint Committee on Taxation)

Discussant: **Alan Plumley** (IRS, RAAS)

12:30 – 1:00 Lunch

1:00 – 1:30 Keynote Speaker

Richard Rubin (US Tax Policy Reporter, Wall Street Journal)



1:30 – 3:00 Session 3: Improving the Digital Taxpayer Experience

Moderator: **Alcora Walden** (IRS, Office of Online Services)

- **Online Account User Testing**
Heather Gay (Mediabarn Inc.)
- **Accessible Authentication for All: An Evaluation Framework for Assessing Usability and Accessibility of Authentication Methods**
Becca Scollan and **Ronna ten Brink** (MITRE Corporation)
- **Understanding the Voice of the Taxpayer through the User-Centered Design Paradigm**
Nikki Kerber, Kristen Papa, and Jake Sauser (Booz Allen Hamilton)

Discussant: **Courtney Rasey** (IRS, Wage & Investment Division)

3:00 – 3:10 Break

3:10 – 4:40 Session 4: Understanding the Drivers of Taxpayer Behavior

Moderator: **Melissa Vigil** (IRS, RAAS)

- **Underpayment of Estimated Tax: Understanding the Penalized Taxpayer Population**
Janet Li, Brett Collins, Alex Turk, Alicia Miller, Victoria Bryant, Tomas Wind, and Stacy Orlett (IRS, RAAS)
- **The Effect of Audit Burden on Subsequent Tax Evasion**
Amy Hageman (Kansas State University), **Ethan LaMothe** (University of South Carolina), and Mary Marshall (Louisiana Tech University)
- **Using a Graph Database to Analyze the IRS Databank**
Ririko Horvath and **Rahul Tikekar** (IRS, RAAS)

Discussant: **Brian Erard** (Brian Erard & Associates)

4:40 – 4:50 Wrap-up

Eric Toder (Codirector, Urban-Brookings Tax Policy Center)

**Bolded names indicate presenters*

