



8th Annual IRS-TPC Joint Research Conference on Tax Administration

Urban Institute, 2100 M Street, NW, Washington, DC • June 20, 2018

8:30 – 9:00 Check-in

9:00 – 9:25 Opening

Welcome **Eric Toder** (Co-Director, Tax Policy Center) and
Ben Herndon (Chief Research and Analytics Officer, IRS)

9:30 – 11:00 Session 1: Factors That Contribute to Voluntary Compliance

Moderator: **Jessica D'Itri** (IRS, RAAS)

- **Does Employer Withholding Affect Tax Compliance, and Why?**
William Boning (University of Michigan)
- **Accountants are not tax advisors: Using random audit data to test the effect of certified accountancy on SME's tax compliance in Denmark between 2008 and 2014**
Johanne Søndergaard (Danish Customs and Tax Administration)
- **Compliance Spillovers Across Taxes: Results from a Field Experiment**
Carlos Scartascini and **Andrea Lopez-Luzuriaga** (Inter-American Development Bank)

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

11:00 – 11:10 Break

11:10 – 12:40 Session 2: Behavioral Responses to IRS Interventions

Moderator: **Drew Johns** (IRS, RAAS)

- **Using Behavioral Insights in Notice Design to Improve Taxpayer Responses and Achieve Compliance Outcomes**
Anne Herlache, Jan Millard, and Alicia Miller (IRS, RAAS) and **Michelle Theel** (IRS, S&E PMO)
- **Strategies to Address Noncompliance in Refundable Tax Credits: Evidence on Taxpayer Responses to EITC Correspondence Audits and Experimental Outreach**
John Guyton, Kara Leibel, Mark Payne, and Brenda Schafer (IRS, RAAS), **Day Manoli** (University of Texas-Austin), and **Ankur Patel** (U.S. Treasury)
- **Federal Tax Liens and Letters: Effectiveness of the Notice of Federal Tax Liens and Alternative IRS Letters on Individual Tax Debt Resolution**
Ishani Roy, Brett Collins, Alex Turk, and Alan Plumley (IRS, RAAS) and **Terry Ashley and Jeff Wilson** (IRS, TAS)

Discussant: **Alex Yuskavage** (Dept. of the Treasury, Office of Tax Analysis)

1:00 – 1:30 **Keynote Speaker**

Eric Solomon (Co-Director of National Tax Services, Ernst & Young LLP)

1:30 – 3:00 **Session 3: Complexity and Global Tax Administration**

Moderator: *Rahul Tikekar (IRS, RAAS)*

▪ **Taxing Hidden Wealth: The Consequences of U.S. Enforcement Initiatives on Evasive Foreign Accounts**

Niels Johannesen (University of Copenhagen), Patrick Langetieg (IRS, RAAS), Daniel Reck (London School of Economics), and Max Risch and Joel Slemrod (University of Michigan)

▪ **Global Tax Administration Initiatives Addressing Tax Evasion and Avoidance**
Thomas Neubig (Tax Sage Network)

▪ **An Examination of Partnership Tax Return Complexity**

Larry May and Lisa Rupert (IRS, RAAS), and Erin Towery (University of Georgia)

Discussant: *Barry Johnson (IRS, RAAS: Director, Statistics of Income)*

3:00 – 3:10 Break

3:10 – 4:40 **Session 4: Future Directions in Tax Administration**

Moderator: *Stephanie Parrish (IRS, Online Services)*

▪ **Who is Minding the Nanny Tax?**

Brian Erard (B. Erard & Associates)

▪ **Can IRS Move Paper Filers to Free Assisted Tax Preparation?**

Brenda Schafer and Rizwan Javaid (IRS, RAAS), Jacob Goldin and Adam Isen (Department of the Treasury), and Tatiana Homonoff (New York University)

▪ **Creating a Fully Synthetic Individual Income Tax Return Data File and Validation Server**

Leonard E. Burman, Surachai Khitatrakun and James R. Nunns (Tax Policy Center), and Sarah Armstrong and Alex Engler (University of Chicago)

Discussant: *Laura Kawano (University of Michigan)*

4:40 – 4:50 **Wrap-up**

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

Please provide input about today's conference by completing one of the evaluation forms or doing it online at: https://urban.qualtrics.com/jfe/form/SV_4Twq2FZmm8YrQix