6th Annual IRS-TPC Joint Research Conference on Tax Administration
Urban Institute, 2100 M Street NW, Washington, DC 20037 • Thursday, June 23, 2016

Agenda

8:30 – 9:00    Check in

9:00 – 9:15    Opening
Welcome

**Eric Toder**, codirector, Tax Policy Center

**Ben Herndon**, director, IRS Office of Research, Applied Analytics, and Statistics (RAAS)

9:15 – 10:45    Interventions: Influencing taxpayer compliance

**Moderator**: Brenda Schafer (IRS, RAAS)

- Taxpayer Responses to Third-Party Income Reporting: Evidence from a Natural Experiment in the Taxicab Industry
  Bibek Adhikari and James Alm (Tulane University), Eleanor Wilking (University of Michigan), and Brett Collins and Michael Sebastiani (IRS, RAAS)

- Do Audits Deter Future Noncompliance? Evidence on Self-Employed Taxpayers
  Sebastian Beer, Matthias Kasper, and Erich Kirchler (University of Vienna, Austria)

- Impact of Fresh Start Initiative on Lien Filings and Taxpayer Compliance
  Saurabh Datta (IRS, RAAS), and John Iuranich, Stacy Orlett, and Alex Turk (IRS, Small Business/Self-Employed Division)

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

10:45 – 11:00    Break

11:00 – 12:30    Nonfiling: IRS-Census data comparisons

**Moderator**: Mike Weber (IRS, RAAS)

- What Drives Filing Compliance?
  Brian Erard (B. Erard & Associates)

- Searching for Ghosts Redux: Improved Methodologies for Estimating the Nonfiling Tax Gap
  Pat Langetieg, Mark Payne, and Alan Plumley (IRS, RAAS)

- Handling Respondent Rounding of Wages Using the IRS and CPS Matched Dataset
  Mike Brick and Minsun Riddles (Westat Inc.)

**Discussant**: Amy O’Hara (US Census Bureau, Center for Administrative Records Research and Applications)
12:45 – 1:30  Keynote speaker

*Martin A. Sullivan, chief economist, Tax Analysts*

1:30 – 2:30  Panel discussion

**Factors Affecting Revenue Estimates of Tax Compliance Proposals**

**Moderator:**  Howard Gleckman (Tax Policy Center)

**Presenters:**  Janet Holtzblatt (Congressional Budget Office)
Jamie McGuire (Joint Committee on Taxation)

**Discussants:**  Eric Toder (Tax Policy Center)
Mike Udell (District Economics Group)
Emily Lin (US Department of the Treasury, Office of Tax Analysis)
Mary-Helen Risler (IRS, RAAS)

2:30 – 2:45  Break

2:45 – 4:15  Behavioral research: Why do people do what they do?

**Moderator:**  Sandy Lin (IRS, RAAS)

- Examining Motivations to Volunteer with the Volunteer Income Tax Assistance Program: How Motivations Influence Future Volunteer Behavior  
  **Patti J. Davis-Smith,** Robert P. Thomas, and David C. Cico (IRS, Wage & Investment Research and Analysis)

- The Effect of Social Norms on Taxpayer Payment Compliance  
  **Caroline von Bose** (Fors Marsh Group), Jubo Yan (Nanyang Technological University), James Alm (Tulane University), and William Schulze (Cornell University)

- Understanding the Nonfiler and Late Filer  
  José Colon de la Matta, John Guyton, Ron Hodge, Ahmad Qadri, Brenda Schafer, **Melissa Vigil** (IRS, RAAS)

**Discussant:**  Joe Rosenberg (Tax Policy Center)

4:15 – 4:30  Wrap up

*Ben Herndon, director, IRS, RAAS*

*Bolded names indicate a person is presenting.*

Please provide input about today’s conference by completing one of the evaluation forms or online at [http://tpc.io/TPC-IRS-survey](http://tpc.io/TPC-IRS-survey).