



## 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 Rislér** (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>.