



13th Annual IRS/TPC Joint Research Conference on Tax Administration

June 22, 2023, Brookings Institution, 1775 Massachusetts Ave. NW, WASHINGTON, D.C. 20036

8:35 – 8:45 Opening

Wendy Edelberg (Director of the Hamilton Project, Brookings Institution)

Eric Toder (Institute Fellow, Urban-Brookings Tax Policy Center)

Barry Johnson (Deputy Chief Data and Analytics Officer,
Research, Applied Analytics and Statistics (IRS))

8:45 – 10:40 Session 1: Service is Our Surname

Moderator: **Deena Ackerman** (U.S. Department of the Treasury)

- **Looking Beyond Level of Service: Using Behavioral Insights to Improve Taxpayer Experience**

Jan Millard (IRS, RAAS); Sarah Smolenski, Jonah Flateman, Jamil Mirabito, Omar Faruqi, Lauren Szczerbinski, Michael Stavrianos (ASR Analytics)

- **The Balance Due Taxpayer: How Do We Reduce IRS Cost and Taxpayer Burden for Resolving Balance Due Accounts?**

Howard Rasey, Shannon Murphy, Frank Greco, Javier Framinan (IRS, W&I); Angela Colona, Javier Alvarez (IRS, Taxpayer Experience Office)

- **Understanding Yearly Changes in Family Structure and Income and Their Impact on Tax Credits: Can Tax Credits Be Advanced?**

Elaine Maag, **Nikhita Airi**, Lillian Hunter (Urban-Brookings Tax Policy Center)

- **Racial Disparities in Audit Rates**

Thomas Hertz (IRS, RAAS)

Discussant: **Janet Holtzblatt** (Urban-Brookings Tax Policy Center)
Emily Y. Lin (U.S. Department of the Treasury)

10:40 – 10:55 Break

10:55 – 12:25 Session 2: Estimating Audit Aftershocks

Moderator: **John Guyton** (IRS, RAAS)

- **Changes to Voluntary Compliance Following Random Taxpayer Audits**

Allan Partington, Murat Besnek (Australian Taxation Office)

- **The Long-Term Impact of Audits on Nonfiling Taxpayers**

India Lindsay, Jess Grana (MITRE); Alan Plumly (IRS, RAAS)

- **Silver Lining: Estimating the Compliance Response to Declining Audit Coverage**

Alan Plumley, Daniel Rodriguez (IRS, RAAS); Jess Grana, Alexander McGlothlin (MITRE)

Discussant: **William Boning** (U.S. Department of the Treasury)



12:25 – 1:25 **Keynote Speaker / Lunch**

Catherine Rampell (*Washington Post*)

1:25– 2:55 **Session 3: Understanding Contemporary Taxpayers**

Moderator: **Russell James** (*IRS, RAAS*)

▪ **Who are Married-Filing-Separately Filers and Why Should We Care?**

Emily Y. Lin (*U.S. Department of the Treasury*)

Navodhya Samarakoon (*U.S. Department of the Treasury*)

▪ **Willing but Unable to Pay? The Role of Gender in Tax Compliance**

Andrea Lopez-Luzuriaga (*Universidad del Rosario*);

Carlos Scartascini (*Inter-American Development Bank*)

▪ **Who Sells Cryptocurrency?**

Jeffrey L. Hoopes (*University of North Carolina at Chapel Hill*);

Tyler S. Menzer, **Jaron H. Wilde** (*University of Iowa*)

Discussant: **Yan Sun** (*IRS, RAAS*)

2:55– 3:10 **Break**

3:10 – 4:40 **Session 4: Hidden Assets, Hidden Networks**

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

▪ **Following K-1s: Considering Foreign Accounts in Context**

Tomas Wind, **David Bratt**, **Alissa Graff**, **Anne Herlache** (*IRS, RAAS*)

▪ **Application of Network Analysis to Identify Likely Ghost Preparer Networks**

Chris Hess, **Joshua King**, **Ashley Nowicki**, **Andrew Soto**, **Getaneh Yismaw**, **Ririko Horvath** (*IRS, RAAS*); **Brandon Gleason** (*IRS, Criminal Investigation*); **Jacob Brooks**, **Daniel Hales**, **Michael Stavrianos**, **Will Sundstrom** (*ASR Analytics*)

▪ **The Offshore World According to FATCA: New Evidence on the Foreign Wealth of U.S. Households**

Niels Johannesen (*University of Copenhagen*); **Daniel Reck** (*University of Maryland*); **Max Risch** (*Carnegie Mellon University*); **Joel Slemrod** (*University of Michigan*); **John Guyton**, **Patrick Langetieg** (*IRS, RAAS*)

Discussant: **Paul Organ** (*U.S. Department of the Treasury*)

4:40– 4:45 **Wrap-up**

Barry Johnson

(*Deputy Chief Data and Analytics Officer, IRS, RAAS*)

**Bolded names indicate presenters*