

# 2008 IRS Research Conference Program

June 11-12, Georgetown University School of Law  
McDonough Hall, Hart Auditorium

<i>DAY ONE: Wednesday, June 11</i>			
<b>S U M M A R Y</b>	8:00-8:45	<i>Registration</i>	12:20-1:45 <i>Lunch</i>
	8:45-9:00	<i>Welcome</i>	1:45-2:00 <i>Presentation of IRS Research Recognition Awards</i>
	9:00-9:30	<i>Keynote Address</i>	
	9:30-10:30	<i>Panel Discussion</i>	2:00-3:30 <i>Administering the Corporation Income Tax in the 21<sup>st</sup> Century</i>
	10:30-10:50	<i>Break</i>	
	10:50-12:20	<i>Estimating Individual Income Tax Noncompliance</i>	3:30-3:45 <i>Break</i> 3:45-4:45 <i>SOI: 90 Years of Tax Statistics</i>
<i>DAY TWO: Thursday, June 12</i>			
<b>Y</b>	8:30-10:00	<i>Innovative Approaches to Improving Tax Compliance</i>	10:20-11:50 <i>Harnessing Technology to Improve Tax Administration</i>
	10:00-10:20	<i>Break</i>	11:50-12:00 <i>Closing Remarks</i>

<i>DAY ONE: Wednesday, June 11</i>			
<b>D A Y O N E  D E T A I L S</b>	8:00-8:45	<i>Registration</i>	
	8:45-9:00	<i>Welcome</i> Mark J. Mazur, Director, Research, Analysis, and Statistics, Internal Revenue Service	
	9:00-9:30	<i>Keynote Address</i> Douglas Shulman, Commissioner, Internal Revenue Service	
	9:30-10:30	<i>Panel Discussion: Should the Tax Man Help Prepare Your Return?</i>  <i>Moderator:</i> Mark J. Mazur, Director of Research, Analysis, and Statistics, Internal Revenue Service  <i>Panelists:</i> Joseph Bankman, Ralph M. Parsons Professor of Law and Business, Stanford Law School Janet Holtzblatt, Congressional Budget Office Alan Plumley, Research, Analysis, and Statistics, Internal Revenue Service	
	10:30-10:50	<i>BREAK</i>	

**DAY ONE: Wednesday, June 11**

10:50-12:20 ***Estimating Individual Income Tax Noncompliance***

***Moderator:***

Javier Framinan, Wage and Investment Division, Internal Revenue Service

***Papers:***

- ▶ *Demographic and Noncompliance Study of the Advance EITC*, Joanna Stamatziades and James Cook, Government Accountability Office, and Eric Larsen, Wage and Investment Division, Internal Revenue Service
- ▶ *Changing Patterns of Noncompliance Among Sole Proprietors: 1988-2001*, Katie Fox, Janice Hu, and Peter Adelsheim, Small Business/Self-Employed Division, Internal Revenue Service
- ▶ *You Earn How Much! An Investigation of Self-Reported Income Versus Administrative Income Data*, Valmai Copeland, New Zealand Inland Revenue

***Discussant:***

John Karl Scholz, University of Wisconsin-Madison

12:20-1:45 ***Lunch (on your own)***

1:45-2:00 ***Presentation of IRS Research Recognition Awards***

2:00-3:30 ***Administering the Corporation Income Tax in the 21<sup>st</sup> Century***

***Moderator:***

Don McPartland, Large and Mid-Size Business Division, Internal Revenue Service

***Papers:***

- ▶ *Summary of Repatriated Dividend Study*, Melissa Redmiles, Research, Analysis, and Statistics, Internal Revenue Service
- ▶ *FIN 48 and Tax Compliance*, Lillian Mills, University of Texas at Austin, and Leslie Robinson and Richard Sansing, Tuck School of Business, Dartmouth College
- ▶ *Electronic Tax Return Filing, Enterprise Data Structures and Tax Compliance Risk Assessment*, Charles Boynton and William Trautman, Large and Mid-Size Business Division, Internal Revenue Service, and Petro Lisowsky, Boston University

***Discussant:***

George Plesko, University of Connecticut, School of Business

3:30-3:45 ***BREAK***

3:45-4:45 ***SOI: 90 Years of Tax Statistics***

***Moderator:***

Martha Eller Gangi, Research, Analysis, and Statistics, Internal Revenue Service

***Presenter:***

Barry W. Johnson, Research, Analysis, and Statistics, Internal Revenue Service

***Discussant:***

Michael Udell, Joint Committee on Taxation

***Adjourn***

**DAY TWO: Thursday, June 12**

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**8:30-10:00 Innovative Approaches to Improving Tax Compliance**

**Moderator:**

Julie Buckel, Small Business and Self-Employed Division,  
Internal Revenue Service

**Papers:**

- ▶ *Beyond Deterrence: Targeting Tax Enforcement with a Penalty Default*, Alex Raskolnikov, Columbia University, Columbia Law School
- ▶ *Does Threatening 'Prospective Retrospection' of Anti-Avoidance Measures Work in Deterring Tax Avoidance on Employee Remuneration?* Alice Dwyer, Nick Catton, and Antony Long, Her Majesty's Revenue and Customs
- ▶ *Encouraging Participation in Tax Filing*, James Alm, Georgia State University; Michael Jones, Bridgewater State College; and Michael McKee, Appalachian State University

**Discussant:**

Jane Gravelle, Congressional Research Service

**10:00-10:20 BREAK**

**10:20-11:50 Harnessing Technology to Improve Tax Administration**

**Moderator:**

Tom Beers, National Taxpayer Advocate, Internal Revenue Service

**Papers:**

- ▶ *Management of Corporate Tax Data in a Digital Age*, Kithsiri L. De Silva, New Zealand Inland Revenue
- ▶ *Developing a Filter to Protect Low Income Taxpayers from Systemic Levies Issued Through the Federal Payment Levy Program*, Jeff Wilson, National Taxpayer Advocate, Internal Revenue Service
- ▶ *Lessons Learned from IRS Free Filers: Capturing Young Taxpayers for a Lifetime of Electronic Filing*, David Cico and Courtney Howard Olson, Wage and Investment Division, Internal Revenue Service

**Discussant:**

Janet McCubbin, AARP Public Policy Institute

**11:50-12:00 Closing Remarks**

Janice Hedemann, Director, Office of Research, Internal Revenue Service