2010 IRS Research Conference Program

June 29–30, 2010 ★ The Liaison Capitol Hill ★ Washington, D.C.

Conference Summary

Tuesday June 29th	
8:00 – 8:45	Registration
8:45 – 9:00	Welcome
9:00 – 9:30	Keynote Address
9:30 – 10:30	Panel Discussion
10:30 – 10:50	Break
10:50 – 12:20	Compliance of Large Business Entities
12:20 – 2:00	Lunch
2:00 – 2:15	Presentation of IRS Research Recognition Awards
2:15 – 3:45	Influencing Individual Taxpayer Behavior
3:45 – 4:00	Break
4:00 – 5:15	Drivers of Noncompliance
5:30 – 6:30	Poster Session and Social Hour

Wednesday June 30th	
8:30 – 10:00	Tax Code Complexity and Compliance Burden
10:00 – 10:20	Break
10:20 – 11:50	Enforcement Strategies
11:50 – 12:00	Closing Remarks

Tuesday June 29th (Detailed schedule)

8:00 – 8:45	**Registration**
8:45 – 9:00	**Welcome**
9:00 – 9:30	**Keynote Address** Mark Ernst Deputy Commissioner for Operations Support, Internal Revenue Service

9:30 – 10:30 **Panel Discussion:**

The Impact of Globalization on Tax Administration

Moderator:

Rosemary D. Marcuss
Director, Research, Analysis, and Statistics, Internal Revenue Service

Panelists:

Michael Danilack
Deputy Commissioner (International), Large and Mid-Size Business, Internal Revenue Service

Partho Shome
Chief Economist, Knowledge, Analysis, and Intelligence, Her Majesty's Revenue and Customs, United Kingdom

Patricia Arteaga
Advisor to the Commissioner, Mexican Tax Administration Service

10:30 – 10:50	**Break**

10:50 – 12:20 **Compliance of Large Business Entities**

Moderator:

Lois Petzing
Large and Mid-Size Business, Internal Revenue Service

Papers:

An Examination of FIN 48: Tax Shelters, Auditor Independence, and Corporate Governance
Petro **Lisowsky** (University of Illinois at Urbana-Champaign), Leslie A. **Robinson** (Tuck School of Business at Dartmouth), and Andrew P. **Schmidt** (Columbia University)

Partnerships with Reportable Entity Partners
Charles E. **Boynton** and Barbara A. **Livingston** (Large and Mid-Size Business, Internal Revenue Service)

Temporary and Permanent Book-Tax Differences: Complements or Substitutes?
Jennifer **Blouin** (The Wharton School, University of Pennsylvania), Jason **DeBacker** (Office of Tax Analysis, U.S. Department of the Treasury), and Stephanie **Sikes** (The Wharton School, University of Pennsylvania)

Discussant:

Drew Lyon
PricewaterhouseCoopers

12:20 – 2:00	**Lunch** (not provided)
2:00 – 2:15	**Presentation of IRS Research Recognition Awards**

2:15 – 3:45   **Influencing Individual Taxpayer Behavior**

Moderator:

Patti Davis-Smith
Wage and Investment, Internal Revenue Service

Papers:

Subsidizing Charitable Contributions with a Match vs. Income Tax Rebate: What Happens to Donations and Compliance?
Marsha **Blumenthal** (University of St. Thomas, Professor Emerita), Laura **Kalambokidis** (University of Minnesota), and Alex **Turk,** (Small Business/Self-Employed Division, Internal Revenue Service)

Solving Information Asymmetry for Offshore Accounts
Susan **Morse** (Hastings College of the Law, University of California)

Facilitated Self-Assistance Enhances Taxpayers' Taxpayer Assistance Center (TAC) Experiences
Kirsten **Davis,** Melissa **Hayes,** and Erica **Jenkins** (Wage and Investment, Internal Revenue Service)

Discussant:

Leandra Lederman
Indiana University

3:45 – 4:00   **Break**

4:00 – 5:15   **Drivers of Noncompliance**

Moderator:

Rahul Tikekar
Research, Analysis, and Statistics, Internal Revenue Service

Papers:

A Balance Due Before Remittance: The Effect on Reporting Compliance
Paul **Corcoro** and Peter **Adelsheim** (Small Business/Self-Employed Division, Internal Revenue Service)

Predicting Intentional and Inadvertent Noncompliance
Kathleen M. **Carley,** Brian **Hirshman,** Ju-Sung **Lee,** Michael **Martin,** Dawn **Roberston,** and Jesse **St. Charles** (Carnegie Mellon University)

Discussant:

Peggy Hite
Indiana University

5:30 – 6:30   **Poster Session and Social Hour** (The Liaison Capitol Hill)

Application of Text Mining to Uncover the Issues and Concerns Surrounding Tax Preparers
Ririko **Horvath,** Larry **May,** Rahul **Tikekar,** and Cheryl **Wagner** (Research, Analysis, and Statistics, Internal Revenue Service)

Compliance, Assistance, and the SmartCard
Kathleen M. **Carley,** Neal **Altman,** and Michael **Martin** (Carnegie Mellon University), Joanne **Meikle** and Traci L. **Suiter** (Research, Analysis, and Statistics, Internal Revenue Service)

Understanding Tax Professionals' Work Processes Using the In Basket Technique
Courtney L. **Rasey** (Wage and Investment, Internal Revenue Service)

An Analysis of Preparer Testing on Compliance
Chris **Hess,** Karen **Yeager,** Michael **Bourque,** and Amy **Sriuthai** (Research, Analysis, and Statistics, Internal Revenue Service)

Wednesday June 30th (Detailed schedule)

8:30 – 10:00   **Tax Code Complexity and Compliance Burden**

Moderator:

Kara Leibel

Research, Analysis, and Statistics, Internal Revenue Service

Papers:

Individual Taxpayer Compliance Burden: The Role of Assisted Methods in Taxpayer Response to Increasing Complexity

George **Contos,** John **Guyton,** Patrick **Langetieg,** and Melissa **Vigil** (Research, Analysis, and Statistics, Internal Revenue Service)

Enhancing Compliance Through Improved Readability: Evidence From New Zealand's Rewrite "Experiment"

Adrian **Sawyer** (University of Canterbury, New Zealand)

Tax Compliance Costs: The Effect of Authority Behavior and Taxpayer Services

Sebastian **Eichfelder** (University of Wuppertal, Germany), Chantal **Kegels** (Federal Planning Bureau, Brussels, Belgium), and Michael **Schorn** (Institute for Economy and Policy Research, Cologne, Germany)

Discussant:

James R. Nunns

The Urban Institute

10:00 – 10:20   **Break**

10:20 – 11:50   **Enforcement Strategies**

Moderator:

Katie Fox

Small Business/Self-Employed Division, Internal Revenue Service

Papers:

Collecting Collected Taxes

Keith **Fogg** (Villanova University School of Law)

Measuring and Tackling the Illicit Market for Excise Goods

Anthony **Rourke** (Knowledge, Analysis, and Intelligence, Enforcement and Compliance, Her Majesty's Revenue and Customs, United Kingdom)

Inspectors or Google Earth? Optimal Fiscal Policies Under Uncertain Detection of Evaders

Martin **Besfamille** and Pablo **Olmos** (Universidad Torcuato Di Tella, Argentina)

Discussant:

Don McPartland

Large and Mid-Size Business, Internal Revenue Service

11:50 – 12:00   **Closing Remarks**