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## Reimagining Tax Administration: Social Programs Through the Tax Code

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The [Center for Taxpayer Rights](https://www.taxpayer-rights.org) is pleased to convene this online workshop series, *Reimagining Tax Administration: Social Programs through the Tax Code*. This series of workshops will explore the challenges faced by taxpayers and IRS alike when the tax system is used to deliver social benefits to low income and other under-resourced populations.

The expansion of the Earned Income Tax Credit (EITC) – one of the largest federal anti-poverty programs for families that reaches about 25 million taxpayers and disburses \$62 billion in credits annually – and the Child Tax Credit (CTC), as well as the Advanced Premium Tax Credit (APTC) and Premium Tax Credit, have brought tens of millions of low income taxpayers into the tax system. Through recent COVID-19 relief measures such as Economic Impact Payments and the refundable and Advanced CTC, non-taxpayers have entered and now must engage with the tax system in order to obtain economic relief.

At the same time, the IRS is struggling to understand its role as an administrator of social benefits programs and how it must adapt its traditional practices to a new paradigm. Similarly, the move to digitalize tax interactions and increase “self-service” raises the specter of the digital divide, in which 41 million US taxpayers do not have broadband access in their homes and 14 million do not have any internet access in their homes.

In this environment, Congress and the Administration have signaled a renewed interest not only in expanding existing credits and making other credits refundable, but also in using the IRS to deliver some of the tax credits on a monthly basis (cf. the six-month Advanced CTC program for 2021 enacted by the American Rescue Plan). Thus, the use of the IRS to deliver other benefits, such as a universal child benefit, is unlikely to abate.

The *Reimagining Tax Administration Workshop Series* is made possible by the generous support of the Rockefeller Foundation. Thank you!

# Reimagining Tax Administration: *Social Programs through the Tax Code*

Monday, 13 September 2021

10:00 am to noon  
(EDT)

**Workshop 1: *Nuts and Bolts of IRS Processing*:** In this workshop, IRS personnel will provide an overview of the current IRS organization structure relating to refundable credits and the underlying processing of returns claiming the EITC and CTC, including the 6-month Advanced CTC program. Attendees will learn the flow of the return through fraud and error detection filters, the process for correcting those matters, and downstream functions that handle such returns, including identity theft, automated questionable refunds, and wage verification. Panelists will also discuss systems underlying the CTC Update portal. This workshop will achieve a common understanding of the technological and staffing constraints and requirements of the current approach and lay the groundwork for future organizational structure recommendations.

**Moderator:** Nina E. Olson, Center for Taxpayer Rights, Washington DC

**Panelists:**

Ishmael Alejo, Assistant Director, Return Integrity & Compliance Services, Internal Revenue Service, Atlanta GA

Denise Davis, Director, Return Integrity Verification Program Management, Internal Revenue Service, Atlanta GA

Rob King, Assistant Director, Web Applications Program Management Office, Information Technology, Internal Revenue Service, Washington DC

Monday, 27 September 2021

10:00 am to noon  
(EDT)

**Workshop 2: *Characteristics of the EITC/Advanced CTC population*.** This workshop will explore the characteristics of the taxpayer population that the EITC and the refundable/advanced CTC is designed to benefit. In addition to demographic (including race, age, gender) and income data, the discussion will include family structures, housing arrangements, literacy (including functional and digital literacy), and types of employment (participation in the casual, part-time, gig, cash economies, as well as number of jobs.)

**Moderator:** Professor Leslie Book, Villanova Law School, Villanova PA

**Panelists:**

Margot Crandall-Hollick, Congressional Research Service, Washington DC

Professor Hilary Hoynes, University of California – Berkeley CA

Elaine Maag, Tax Policy Center, Washington DC

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Monday, 18 October 2021

10 am to noon EDT

**Workshop 3: *Design Theory and Administrative Burden*:** This workshop will present ways in which systems, processes, and programs can be designed to engage individuals and remove barriers for participation. We will hear from academics, researchers, designers and government officials engaged in efforts to reduce administrative burden and improve access to services through better program and communication design. By introducing this concept early in the workshop series, we will ensure these principles are incorporated into recommendations.

**Moderator:** Nina E. Olson, Executive Director, Center for Taxpayer Rights, Washington DC

**Panelists:**

Jim Greiner, Access2Justice Lab, Harvard University, Cambridge MA

Professor Pamela Herd, Georgetown University, Washington DC

Professor Donald Moynihan, Georgetown University, Washington DC

Emily Schmitt, Office of Planning Research and Evaluation, Administration for Children and Families, U.S. Department of Health and Human Services, Washington DC

Monday, 25 October 2021

10 am to noon EDT

**Workshop 4: *Program Eligibility Rules for EITC/CTC and Other Family Benefit/Anti-poverty Programs*:** This workshop will review the statutory, regulatory, and other administrative rules pertaining to EITC and CTC eligibility, with special focus on the definition of family structure and qualifying child/dependent. The EITC/CTC eligibility rules will be compared to eligibility requirements for other federal and state means-tested programs, and to the rules of similar tax benefit programs administered by tax agencies in other countries. The workshop will also provide an overview of the classification of EITC/CTC claims as “improper payments” under the Improper Payment Information Act, and the reasons for those improper payments, to the extent such reasons are known.

**Moderator:** Margot Crandall-Hollick, Congressional Research Service, Washington DC

**Panelists:**

Elena Fowlkes, Taxpayer Advocate, District of Columbia Office of Tax and Revenue, Washington DC

Chye-Ching Huang & Kathleen Bryant, NYU Tax Law Center, New York NY

Emily Lin, U.S. Department of Treasury, Washington DC

Cathy Livingston, Jones Day, Washington DC

Elaine Maag, Tax Policy Center, Washington DC

# Reimagining Tax Administration: *Social Programs through the Tax Code*

Monday, 01 November 2021

10 am to noon EDT

**Workshop 5: *Due Process and Taxpayer Rights Protections with EITC/CTC/Advanced CTC and Due Process Protections in Non-tax Family Benefit/Anti-poverty Programs.*** This workshop will commence with two case studies: one of the current IRS processes for EITC/CTC disputes, and one of a dispute in non-tax means-tested anti-poverty program. The workshop will compare compliance approaches, use of audits and audit practices; use and impact of automated processing and compliance checks; due process protections, including notice of dispute and opportunity for informal and formal hearings, access to information, and access to representation. The availability and impact of filing assistance, dedicated phone assistance, walk-in and in-person assistance, and accessibility and language assistance will be compared and discussed.

**Moderator:** Anna Gooch, Research Fellow, Center for Taxpayer Rights, Philadelphia PA

**Panelists:**

Professor Leslie Book, Villanova Law School, Villanova PA

Jennifer Burdick, Community Legal Services, Philadelphia PA

Professor Manasi Deshpande, University of Chicago, Chicago IL

Susan Morgenstern, Office of the Taxpayer Advocate, Internal Revenue Service, Cleveland OH

Monday, 08 November 2021

10 am to noon EST

**Workshop 6: *Organizational Structure and Culture.*** This workshop will examine IRS existing organizational structure, culture, and employee skillsets, and review IRS proposals to “modernize” per the Taxpayer First Act Report and more recent proposals, in light of the agency’s increasing role as a social benefits administrator. The workshop will explore how organization, hiring, strategic plans, and performance measures would have to change were the IRS to embrace its dual mission as revenue collector and social benefits administrator.

**Moderator:** Gabriel Zucker, Code for America, New York NY

**Panelists:**

Josh Beck, Office of the Taxpayer Advocate, Internal Revenue Service, Des Moines IA

Suran de Silva, Principal Product Designer, Code for America, Washington DC

Patrick Keenan, Policy Director, Pennsylvania Health Access Network, Philadelphia PA

Nina E. Olson, Executive Director, Center for Taxpayer Rights, Washington DC

David Weaver, Lecturer in Economics, Catholic University of America, Washington DC; former Associate Commissioner, Social Security Administration Office of Research, Demonstration, and Employment Support.

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Monday, 15 November 2021

10 am to noon EST

**Workshop 7: *Proposals for Change*.** This workshop is the culmination of all preceding workshops. There will be presentations of proposals for reforming eligibility rules, increasing accessibility and due process protections in application for, processing of, and audits and collection of EITC/CTC claims. Recommendations will also explore compliance alternatives, including the use of other data sets and artificial intelligence in order to identify eligible taxpayers and issue payments automatically.

**Moderator:** Professor Michelle Drumbl, Washington & Lee University, Lexington VA

**Panelists:**

Professor Jacob Goldin, Stanford Law School, Stanford CA

Anna Gooch, Research Fellow, Center for Taxpayer Rights, Washington DC

Cassandra Robertson Senior Policy & Research Manager, New America, Washington DC

Professor Christine Speidel, Villanova University Law School, Villanova PA

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Thank you for your interest in the *Reimagining Tax Administration* workshop series. Please let us know what you think about the workshops, and what topics you would like to have covered in future workshops. You can reach us at the Center for Taxpayer Rights at [info@taxpayer-rights.org](mailto:info@taxpayer-rights.org). To learn more about the Center for Taxpayer Rights, go to [www.taxpayer-rights.org](http://www.taxpayer-rights.org). There you can subscribe to the *Taxpayer Rights Digest* and sign up for updates about future conferences.

The Center wishes to thank the Workshop Planning Committee for their generous assistance in making this series happen: Les Book, Margot Crandall-Hollick, Anna Gooch, and Gabriel Zucker.



**7th International Conference on Taxpayer Rights  
Harvard Law School, Cambridge, Massachusetts, US  
18 to 20 May, 2022**