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# Estimating the Specific Indirect Effect for Multiple Types of Correspondence Audit

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# Strengths of the paper

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I found the topic to be timely and important.

It was interesting to learn more about the specific indirect effect of tax enforcement, relative to the general indirect effect.

The authors motivated their study well, citing a GAO call for a better understanding of the indirect effect of different audit types.

# Suggestions

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Tell us more about correspondence audits relative to office examinations and field audits.

What percentage of the IRS budget/resources are allocated to correspondence audits relative to office exams, field audits, etc., etc.?

# Suggestions

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Tell us more about the implications of your results.

Would the authors recommend that the IRS increase their use of correspondence audits based on their finding evidence of a specific indirect effect?

While this seems intuitive, does the IRS have the resources to increase the number of correspondence audits they conduct?

Would increasing the number of correspondence audits conducted strengthen the “general” indirect effect?

# Challenges

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Tension...

Is there any reason not to expect an audit, any type, from having some specific indirect effect on taxpayers future behavior?