

OBITUARIES

Nigar Hashimzade & Gareth Myles

Professor Richard M. Bird (written by Nigar Hashimzade, Managing Editor)

We were saddened by the news that Professor Richard Bird passed away on June 9, 2021. Professor Bird, an eminent academic, and expert in public finance and taxation, whose advice was sought by governments and international institutions, was among the most enthusiastic supporters of JOTA and had served on our Editorial Board since the journal was established.

Dr. Kim Bloomquist (written by Gareth Myles, Editorial Advisory Panel member)

It is with immense sadness that we share with you the passing of Dr. Kim Bloomquist on 27th October last year. Kim was born in Muskegon, Michigan in 1954. He completed his undergraduate degree in economics at the University of Michigan, then proceeded to complete two Master's degrees at the University of Illinois, and, ultimately, a PhD at George Mason University which he completed later in his career. After graduating from Illinois, Kim worked as an economist in several roles in the U.S. Federal Government, including 23 years at the Inland Revenue Service.

I first met Kim in 2007 when we both visiting fellows at the Australian School of Taxation at the University of New South Wales. We had adjacent offices and were both working on the economics of tax evasion so engaged in frequent discussions. He was at an early stage of his programme of work on agent-based models of tax compliance. This was an entirely new methodology to me, and one I was very interested in learning. At that time he was working with NetLogo and I still have images of little people dashing backward and forward across the computer screen as they dropped in and out of evasion. Kim kindly shared his code with me, which allowed me to modify his model and begin to explore the value of agent-based modelling.

Kim continued to develop his agent-based simulations to ever-increasing levels of sophistication. He raised the number of agents to 85,000 in his 2015 *Journal of Artificial Societies and Social Simulation* paper with agent behaviour calibrated to match IRS data.

When I met Kim during a visit to the IRS he was very excited about his plan to increase the number of agents to match the U.S. taxpayer population of 140 million and the IRS data—a long-term project for which he was at that time investigating the required computing resources.

Kim was a committed supporter of *Journal of Tax Administration* from the inception of the journal since its mission matched exactly the field of his own academic research. As a Senior Economist at the IRS and an active researcher, he appreciated the contribution that the journal could make to improved tax administration. We are all very sad that we have lost such an innovative scholar who combined academic expertise with practical experience.