



ANOTHER INTERESTING HIGH TECH TAX INSTITUTE

Scheduled Conferences

- 6th Annual IRS-SJSU Small Business Tax Institute – June 2018
- 34th Annual TEI-SJSU High Tech Tax Institute— November 5 & 6, 2018

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L-R: Hugh Goodwin, Partner - *DLA Piper*; Randy Ferris, Executive Director - *EY*; David Gaul, VP Taxation - *GoPro, Inc.*; Birgit Juergensmann, Partner - *Mazars LLP*

The practitioners pictured above were among 54 who spoke to the 300 attendees at the 33rd Annual TEI-SJSU High Tech Tax Institute held on November 13 and 14, 2017 in Palo Alto. Hugh, Randy, Dave and Birgit spoke on indirect taxes in the digital economy. Additional institute topics included supply chain planning, protecting your exit strategy, federal tax controversy, robots and AI, and the new LB&I directive on the research credit. The 2018 TEI-SJSU High Tech Tax Institute will be held on November 5 and 6. See <http://www.tax-institute.com>.

FACULTY NEWS

- Professor **Annette Nellen**, Director of the MST Program, testified before the Senate Committee on Small Business and Entrepreneurship on June 14, 2017 on behalf of the AICPA. The topic of the [hearing](#) was Tax Reform: Removing Barriers to Small Business Growth. She also made presentations on tax reform, tax developments, and new economy tax matters before the AICPA, Arizona Society of CPAs, California Bar Tax Section, TEI, and the CalCPA. Recent articles by Professor Nellen include two in *State Tax Notes*: “Pets Unite – ‘No Taxation Without Representation’” (7/3/17) and “‘Oh, I See’ – Suggestions for Greater Tax Transparency” (11/20/17), both part of her regular column called Moving Forward? Another recent article, “[Federal Tax Reform and the Future of §197](#)” was published in Bloomberg BNA’s *Tax Management Memorandum* (8/21/17). Professor Nellen continues in her roles as chair of the AICPA Tax Executive Committee and co-chair of the CalCPA Accounting Education Committee.
- **Joel Busch**, MST faculty, had an article, with a focus on the impacts of California's real estate tax assessment system on small to medium sized businesses, entitled "California's Proposition 13 - Why It Needs to Remain As Is" published in the October 30, 2017 edition of *State Tax Notes*.
- Professor **Caroline Chen** was interviewed by the San Jose Mercury News, KPIX-TV and NBC Bay Area news on November 2 when the House released its tax reform plan.

STUDENT NEWS



Congratulations to **Ophelia Ding** who was selected as the Outstanding MST graduate and also the recipient of the *Ronald and Patricia VandenBerghe Family Scholarship* for Fall 2017. Ophelia also served as the editor of the SJSU MST Contemporary Tax Journal. She will be recognized at the Lucas College and Graduate School of Business convocation ceremony on Thursday, December 21 at the SJSU Event Center.

Statement from Ophelia: "I am honored and humbled by this award. I still remember sitting in the orientation two years ago not knowing which direction my life would go, and this experience turned out to be one of the best things that ever happened to me. I was committed to following the path laid out by Professor Nellen and the Program and did my best to get the most out of it. I would like to take this opportunity to thank all the professors and my fellow students who were with me every step of the way. I have found my passion in State and Local Tax and started my career this Fall with Alvarez & Marsal, Taxand in tax consulting."



Congratulations to **Juan Barragan** (pictured left with Ricardo G. Samaniego, Head of Tax, Samsung,; President - TEI Santa Clara Valley Chapter) and **Fiona Hong** (pictured right with Samaniego) for receiving scholarships from the TEI Silicon Valley Chapter. These photos were taken at the TEI Silicon Valley Chapter holiday party on 12/5/17.



Having fun at the Spring 2017 SJSU Commencement ceremony at CEFCU Stadium. L-R: MST Director Annette Nellen, MST Grad Shimiao Gong, MST Grad Xueyan Wang

MST students and alums: Have news to share with others? Please send details to catherine.dougherty@sjsu.edu.

ALUMNI NEWS

Sheila Joyce Kellerman, CPA, M.S.T.



Sheila Joyce Kellerman formed her private practice in December 1988, S.J. Kellerman & Associates, after a six-year tenure with KPMG Peat Marwick. Sheila has parlayed her

solid experience in consulting, financial accounting, tax compliance and planning services into a successful private practice with a distinct focus on the high-technology sector and entrepreneurial ventures.

Sheila started her career in KPMG's former Private Business Advisory Services department. PBAS' focus was on assisting start-ups, typically VC-funded, in developing their internal finance systems. In those days, the PBAS team would set up the processes generating the financial statements, audit those financial statements, and prepare the tax returns (times have changed). Invariably, the founders often had tax questions Sheila felt unqualified to answer. Determined to change that, Sheila entered the MST Program in its early days. She states "I received excellent instruction from the brilliant Stewart Karlinsky and the incomparable Annette Nellen, among other fine instructors." Sheila has been addressing those tax questions since completing the MST Program in 1996.

True to her roots, Sheila's firm consists of several professionals who provide the full services of an out-sourced finance department. The firm's focus is working primarily with start-ups and small businesses though Sheila has also provided consulting services for large multinational companies. Sheila also consults as an interim Chief Financial Officer to several businesses. Some of Sheila's clients refer to her as the 'CPA to the stars', as many of her clients are highly successful serial entrepreneurs.

In her community, Sheila volunteers on Boards of Directors of a local non-profit as well as advising other non-profits in her area.

Sheila enjoys camping with her husband, cooking, reading, and swimming with turtles.