



Scheduled Conferences

- 7th Annual IRS-SJSU Small Business Tax Institute – TBD
- 35th Annual TEI-SJSU High Tech Tax Institute— November 4 & 5, 2019

For more information, visit www.tax-institute.com

Attention MST Grads:

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Individuals eligible to enroll in the MST Program or who already have an MST may take courses via Open University.

To learn more, visit:

<http://tinyurl.com/sjsumstopenu>

FACULTY NEWS



Joel Busch, MST faculty, had his article entitled The Legal Landmines and Rewards Of Section 199A's QBI Deduction published in the November 5, 2018 edition of *Tax Notes*. This article included various aspects of this newly-created tax deduction for non-C corporation business entity owners, including overlooked situations where historical minor compliance errors can lead to the entire loss of this particular deduction for business owners as well as tax planning opportunities to maximize the deduction for pass-through entity owners.

In addition, on October 24 Joel presented to CalCPA's Santa Cruz discussion group regarding the Section 199A QBI deduction - including the ramifications of recently enacted proposed regulations.



Professor Annette Nellen, Director of the MST Program, continues as the chair of the AICPA Tax Executive Committee. This fall, she was one of four AICPA members honored with the [Sustained Contribution Award](#) for service of 20 years or longer including chairing an AICPA group. Professor Nellen made presentations at several conferences including the IPT Sales Tax Symposium, AICPA National Tax Conference, Arizona Society of CPAs Annual Tax Institute, Kasner Estate Planning Symposium, the Sacramento Estate Planning Council, and the California Lawyers Association Annual Tax Conference. Topics included the Tax Cuts and Jobs Act, taxation of disruptive technologies, crowdfunding, California legislative changes, and tax reform and policy. Professor Nellen was also invited to testify on the *Wayfair* decision and its relevance to California at the [Joint Informational Hearing: Is There a Fair Way Forward after Wayfair? Assessing the Effect in California of the U.S. Supreme Court's Recent Decision](#), in Sacramento on October 15, 2018. Professor Nellen also had articles published on the *Wayfair* decision in *State Tax Notes* and the *CPA Practice Advisor*.

STUDENT NEWS

SJSU MST and Accounting Students Volunteer at Tax Aid

For the 2018 filing season, 65 SJSU students volunteered to prepare returns for Tax Aid, the largest number of students from any of the Bay Area schools that participated. Students go through a training session and are then have the opportunity to assist people with their federal and California tax filings.

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

STUDENT NEWS, CONT.



Erika Diebert and daughter
Gwendolyn

Congratulations to Erika Diebert who was selected as the Outstanding MST graduate for Summer/Fall 2018.

Statement from Erika: "The degree and the knowledge I gained through the MST program comes in handy throughout my daily practice. I was working as a tax manager up until mid-2018 but am now working for myself as an independent contractor. Many of the jobs that have come across my desk are research based projects and those skills were truly built in the program. I urge students to not only go for the grades but really focus on honing their skill and desire to learn. This field is ever changing and you will never be able to know it all. What you can do is have the desire and skill to continue to grow and expand along with it."



MST students attended the 34th Annual TEI-SJSU High Tech Tax Institute on November 5 and 6 in Palo Alto. This is a great opportunity to learn about hot tax topics for the tech industry and to meet tax professionals at CPA and law firms and industry.

Pictured (L to R): Rani Kothapalli, Anahi Franco, Nam Nguyen, Rachana Khandelwal, Edward Li, Professor Nellen (not pictured Amy Yue). The 35th Annual TEI-SJSU High Tech Tax Institute is scheduled for November 4 & 5, 2019.

Tell your colleagues about the SJSU MST Program!

Besides your testimonial, please refer them to this website:
<http://www.sjsu.edu/lucasgsb/programs/mst/index.html>

Information sessions are scheduled for:

- Thursday, March 21, 2019 at 6:00pm at our Bunker Hill location where classes are held
- Tuesday, March 26, 2019 at noon online via Zoom

For more information and to RSVP, go to:

<http://www.sjsu.edu/lucasgsb/events/index.html>

ALUMNI NEWS

Tom Sites Partner, KPMG



Tom Sites, CPA, MST, is a Partner in KPMG's Silicon Valley Business Tax Services practice specializing in corporate tax compliance and consulting, ASC 740, and tax technology and process improvements.

Tom grew up in the California Central Valley where he obtained his B.S. from California State University Stanislaus in 2006. Upon graduation, Tom joined KPMG in the Silicon Valley office and simultaneously enrolled in the San Jose State University MST program. Tom graduated from the MST program in 2009 with the honor of Outstanding MST Student. During his career at KPMG, Tom has had the privilege to work with many of the most well-known technology companies through supporting tax operations, complex transactions, and tax technology implementation.

When not at work, Tom enjoys golf, youth sports with his family, and the Monterey Bay Aquarium.

Tom's advice for MST students and accountants considering pursuit of an MST degree is to take the time to get the most from each course even if that means pursuing the degree at a slower pace. Don't consider the ten courses as checkboxes on the path to a degree but instead each course is an opportunity to build a strong foundation of tax theory to build upon further during your career. And when in class, ask lots of questions! Take advantage of the university setting and your unfettered access to an elite group of tax thinkers.