



## Scheduled Conference

39th Annual TEI-SJSU High Tech Tax Institute  
November 6 & 7, 2023

For more information, visit  
[www.sjsu.edu/taxinstitute](http://www.sjsu.edu/taxinstitute)

## Attention MST Grads:

Earn a Certificate in  
Advanced Taxation  
(International, High Tech, Advanced)

## Attention Accounting

### Majors:

Consider a 9-unit  
Certificate in Tax Practice

For info on these certificates:  
<https://bit.ly/37XzlwH>

## Connect with us:



<http://goo.gl/AisH7f>



@sjsutax

**SJSU** | LUCAS GRADUATE SCHOOL  
OF BUSINESS

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

To learn more, visit:

<https://bit.ly/sjsumstopenu>

## MST FACULTY NEWS



Zachary Nolan published F Reorganizations: The Good, the Bad, and the Wasteful, in *Tax Notes Federal*, Oct. 17, 2022, along with his colleagues Michael Wiener and Skip Kessler. These three attorneys with Greenberg Glusker also delivered the fall [MST webinar on Section 1031](#).

Julia Ushakova-Stein, presented International High Technology U.S. Tax Current Developments along with her Fenwick & West partner David Forst at the 38th Annual TEI-SJSU High Tech Tax Institute on November 7, 2023. In November, Julia was recognized by The Recorder's California Legal Awards as one of the [Lawyers on the Fast Track](#), honoring legal leaders under age 40.



Annette Nellen, Director of the MST Program, published Tax Uncertainties and State Actions for Cryptocurrency in *Tax Notes State*, July 4, 2022; and Form to Increase Transparency of Reconciling Information Returns in *Tax Notes State*, June 20, 2022, Professor Nellen spoke at several conferences this fall including on a panel in Sao Paulo on cryptocurrency (she participated virtually) on Nov. 19; Cases to Understand Key Areas of Our Income Tax, at the Minnesota CPA Society Tax Conference, virtually, Nov. 16, 2022; Business Tax Update: Key 2022 Rulings, at the AICPA National Tax Conference, on Oct. 22; and Gender and Tax Systems, presented at the [Sustainability & ESG in Taxation conference](#), London, UK (her participation was via Zoom). Professor Nellen chairs the AICPA Virtual Currency Task Force and serves on the CLA Tax Executive Committee among other service activities.

## Spring 2023 MST Webinar on February 17 from noon to 1 pm Featuring MST Faculty

### Topic: A Review of Common IRS Penalties

We'll review some common IRS penalties, how and when the IRS assesses them, and what you can do to avoid or abate the penalties. Topics covered will include automatic penalties for "failure to-", accuracy-related penalties, practitioner penalties, reasonable cause relief, and first time abatement.

**Presenter:** [Kimberly Peterson](#), Tax Director - Armanino LLP; Adjunct faculty - SJSU MST Program

**Cost:** Free

**Register** [here](#)

**Continuing education:** Available for California CPAs and attorneys and Enrolled Agents (if polling questions are answered)

## Have an MST? How About Earning a 9-Unit Advanced Certificate in Taxation

To learn how to earn an advanced certificate in international taxation or high tech taxation, please visit <https://sjsu.edu/lucasgsb/prospective-students/advanced-certificates/index.php>. Summer MST classes that will count towards the certificate include Data Analytics; and State Taxation Fundamentals.

## STUDENT NEWS

### Congratulations to Mel Geowl! Outstanding MST Graduate for Summer/Fall 2022



"I feel honored to receive the most outstanding MST graduate award this term. The MST program has solidified my foundation in tax, and the research skills taught in the program have undoubtedly propelled my learning in the workplace.

My advice to students is to approach tax law with an attitude of curiosity and to question why the law was written that way. I found that this helped me learn by understanding the law rather than by memorizing it."

### Thank You to Spring 2022 MST Mentors

We extend a heartfelt thank you to the following students who made time to help welcome and advise our new fall 2022 students: Michelle Buchner, Yan Rapisura, Min Thein, Haoye (Angela) Xu, and Ling Yang.

### Professional Development for MST Students

As part of our work to expose students to various career paths and help in best managing their professional development to take them the high levels possible with an MST degree, we have speakers visit with students each semester. This fall, students had the opportunity to hear from MST alum and business owner Leyla Hanson, CPA, MST.

### Scholarship Winners

In June 2022, MST students Alexandra (Xuan) Dong and Lilian (Xiaoxian) Lu were awarded scholarships by the Silicon Valley Tax Directors Group for their outstanding academic achievement.

MST student Alexandra Dong is the first recipient of the MST Program's Sanford Miller Scholarship for Excellence in Advanced Corporate Taxation for her outstanding work in the corporate reorganization course.

Congratulations Alexandra and Lilian!



Honoring Aarti Shah, left and Wint Zhang, right - outstanding MST grads - Summer/Fall 2020 and Summer/Fall 2021, respectively. The awards were presented to them by Annette Nellen, center, when they spoke to new MST students at orientation in December.

## ALUMNI NEWS

### Erika Shuper, CPA, MST



Erika Shuper, Partner with Baker Tilly, specializes in helping privately held businesses, primarily in the construction industry, and their owners, achieve success as they define it. Erika started her career at a local CPA firm after earning a bachelor of science in commerce degree from Santa Clara University. After a few years in public accounting as a generalist (both tax and assurance work) she was encouraged by her mentor to take a tax research class. Being in person was an important aspect of the decision to take that first class in the San Jose State MST program. All the knowledge and skill obtained in that first class inspired her to continue the program. She graduated with her MST a few years later and was recognized as the Outstanding MST Graduate. After a couple of mergers, she is now at Baker Tilly, US and was promoted to Tax Partner this past June. Erika has two daughters ages 4 and 18 months. She's active on the board of the Construction Financial Management Association, Silicon Valley Chapter and has also been involved in the Silicon Valley Chapter of CaICPA. Erika believes that she can achieve anything she puts her mind to. She aspires to lead a purposeful life and maintain a positive attitude. She works hard to be a responsible role model for others. She enjoys continuously learning and developing new skills.

Erika's advice for students: Be present with anything you do. Get to know your classmates and build meaningful connections with them. Technical knowledge is critical but the soft skills are equally important.

Tell your colleagues about our upcoming information sessions. All sessions will be conducted via Zoom. For more information, and to register, refer them to:

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

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