

**VITAE**  
**ANNETTE NELLEN**  
**COLLEGE OF BUSINESS**  
**SAN JOSE STATE UNIVERSITY**

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## **DEGREES EARNED**

- 1987 Juris Doctor (J.D.), Loyola Law School
- 1981 Masters of Business Administration (MBA), Pepperdine University
- 1980 Bachelor of Science in Business Administration,  
Concentration: Accounting, CSU Northridge

## **CERTIFICATIONS**

- Certified Public Accountant (CPA), California, since 1987
- Member of the California State Bar, admitted December 1987

## **CUMULATIVE SUMMARY OF YEARS OF PROFESSIONAL WORK**

### *San José State University:*

- |                  |  |
|------------------|--|
| • 1990 - 1992    | Lecturer                                       |
| • 1992 - 1996    | Associate Professor                            |
| • 1996 - present | Professor (early tenure and promotion in 1996) |

### *Service at Other Institutions of Higher Education:*

- Santa Clara University School of Law, Spring 2000
- Golden Gate University, September 1989 to March 1990 (part-time)
- CSU, Northridge, Fall 1989 (part-time)
- Pierce Community College, Fall 1987 (part-time)

### *Professional Full-Time Service in Industry and Government:*

- Ernst & Young LLP in Los Angeles and Washington, D.C., Tax Manager, January 1987 to May 1990.
- Internal Revenue Service (IRS) in Los Angeles, Revenue Agent (4 years) and Lead Instructor (1 year), October 1981 to December 1986.

- Host International, Inc. in Santa Monica, Financial Accountant, June 1980 to September 1981.

## AREAS OF EXPERTISE

*Research:* Tax policy, tax accounting methods, taxation of e-commerce, comprehensive tax reform, tax policy, taxation of high technology businesses, tax research, nexus, taxation of investments in residences, and rules of conduct for tax practitioners.

*Teaching and Learning:* First-year experience, liberal and integrative learning, campus reading programs.

*Service:* Shared governance, effective committee operations.

*Other:* History of SJSU.

## PROFESSIONAL AND FACULTY DEVELOPMENT ACTIVITIES

In addition to service on boards of tax organizations, serving on the editorial boards of a few journals, organizing conferences, making presentations at professional and academic conferences, submitting testimony and testifying before legislative bodies and agencies, there is attendance at conferences and participation in other types of continuing education programs to maintain CPA licensure in the State of California as well as membership in the California bar (active status). Service, editorial activities, reports, presentations to conferences and legislative hearings, conference leadership and research projects are detailed below.

## TEACHING INNOVATIONS, CURRICULUM DEVELOPMENT AND TEACHING REPERTOIRE

*Textbooks:*

- South-Western Federal Taxation, editor and author, since 2013
  - *Individual Income Taxes*
  - *Corporations, Partnerships, Estates & Trusts*
  - *Essentials of Taxation*
- *Tax Aspects of Business Transactions—A First Course*, published by Prentice Hall in July 1998. Written to follow new tax curriculum model of the American Institute of Certified Public Accountants (AICPA). Sole author of both the textbook and instructor guide. Never got to a second edition; discontinued by publisher by 2000.

*Course Design:* Created and taught new graduate tax (MST) courses—

- Tax Policy Capstone (Business 223H)
- Foundation for Understanding Taxation (Business 227E; 1 unit)
- Employment Tax and the Modern Workforce (Business 227D; 1 unit)
- Ethics for Tax Practitioners (Business 227B; 1 unit)
- Tax Policy & Tax Reform (Business 225R; online course)
- Business & Tax Aspects of High Tech Companies (Business 223E)

- Tax Accounting Periods and Methods (Business 223F)
- Advanced Individual Tax (Business 225K)
- Taxation of Electronic Commerce (Business 297D)

*Use of Technology:*

- Founder and Leader, Campus Dialogue (list serv and website) on What It Means to be an Educated Person, 2003 - 2015

[http://www.sjsu.edu/cfd/consultations/Educated\\_Person\\_Dialogue/](http://www.sjsu.edu/cfd/consultations/Educated_Person_Dialogue/)

- Designed and created a web-based exercise on information competency to improve students' skills and understanding in effectively searching for and analyzing tax and other information on the Internet.

[http://www.cob.sjsu.edu/nellen\\_a/TaxComp/index.html](http://www.cob.sjsu.edu/nellen_a/TaxComp/index.html)

- Internet-based tax research tools are taught and used in Business 223A, Tax Research & Decision-making.
- Created and maintain a website on e-commerce taxation that has received positive reviews and usage from professionals, tax administrators and students in several countries. (See information in Appendix A on publications.)

[http://www.cob.sjsu.edu/nellen\\_a/e-links.html](http://www.cob.sjsu.edu/nellen_a/e-links.html)

- Created and maintain a web page to help students with research projects for Business 223E, Business & Tax Aspects of High Tech Companies. (replaced with Business 223H in summer 2014)

[http://www.cob.sjsu.edu/nellen\\_a/bus223e.htm](http://www.cob.sjsu.edu/nellen_a/bus223e.htm)

- Created and maintain a web site with course information (syllabus, web site links for use in class assignments, and course materials).

[http://www.cob.sjsu.edu/nellen\\_a/ClassInfo.html](http://www.cob.sjsu.edu/nellen_a/ClassInfo.html)

*Curriculum:*

- Chaired the SJSU College of Business Accounting Curriculum Change Committee, Fall 1994 to Fall 1996. Three new accounting electives were created, unit load was reduced for accounting majors, and 25 competencies were identified for accounting majors.
- Coordinator of the design and program director for SJSU's first year experience program MUSE – Metropolitan University Scholar's Experience, 2001 - 2003

*Teaching Experience (11 courses at SJSU and [when most recently taught or to be taught]):*

*Undergraduate Courses:*

Business 20, Financial Accounting [Spring 2000]

Business 123A, Tax Factors of Business & Investment Decisions [Spring 1998]\*

Business 12D, MUSE Course (freshmen seminar) – Save the Earth! (an area D1 General Education course (social sciences and human behavior)) [Fall 2006]

*Graduate - MBA (Master of Business Administration) Courses:*

Business 221, Tax Factors of Business & Investment Decisions [Spring 1998]\*

*Graduate - MSA (Masters of Science in Accountancy) Courses:*

Business 220G, Tax Factors of Business & Investment Decisions [Fall 2007]\*

*Graduate - MST (Masters of Science in Taxation) (primary teaching assignment):*

Business 223A, Tax Research & Decision-making [every fall and spring]

Business 223E, Business & Tax Aspects of High Tech Companies [2014; discontinued]

Business 223F, Tax Accounting Periods and Methods [every spring]

Business 223H, Tax Policy Capstone [every summer]

Business 225F, State Income Taxation [Summer 2013]

Business 225H, Taxation of Property Transactions [every spring]

Business 225K, Advanced Individual Taxation [every fall]

Business 227D, Employment Tax and the Modern Workforce [Fall 2017]

Business 225R, Tax Policy and Tax Reform (online) [Spring 2012] (subsequently changed to BUS 223H, Tax Policy Capstone (starting Summer 2014)

Business 227B, Ethics for Tax Practitioners (online; 1 unit) [every spring]

Business 227F, Personal and Business Leadership (2 units) [spring 2017]

Business 297D, Foundation for Understanding Taxation [every fall]

Business 297D, Taxation of Electronic Commerce [Fall 2000]

*Graduate Course (MST) Taught Prior to 1995:*

Business 223B, Partnership Taxation

\* Content of these three courses is similar, but assignments and delivery methods differ to address level of students and why they are taking the course.

## **PUBLICATIONS AND PRESENTATIONS**

*Publications for 1990 through the present:* See Appendix A for list of over 300 publications since 1990.

*Presentations:* See Appendix B for list of over 250 presentations made since 1990.

## **PROFESSIONAL ACTIVITIES**

*Editorial Work:*

- Campus to Clients Column Editor, *The Tax Adviser*, October 2002 – present; column published quarterly.
- Board of Advisors, RIA's *Journal of International Taxation*, appointed, July 1998.
- Editorial Board, RIA's *Real Estate Taxation*, appointed Winter 2001 - present.

- Editorial Advisory Board, Panel Publisher's *Internet Tax Advisor*, appointed March 2001 (approx 2 years).
- Co-Editor and Co-Founder, Joint Venture's Tax Policy Group's quarterly *Tax & Fiscal Newsletter*, January 1999 to 2002.
- Editor-in-Chief, *The High-Tech Industry: Tax Law Business Planning*, a RIA Group publication, 1998; Associate Editor/Co-Editor-in-chief July 1996 to December 1997.

*Research and Advisement Projects (pro bono and under contract):*

*Pro bono (partial list):*

- Various projects for Joint Venture: Silicon Valley Network:
  - i. Chair of the Tax Policy Group. Group's work includes submission of comment letters to Congress and others, and providing information to interested individuals through seminars, maintenance of web pages, periodic faxes and distributions of publications. See comment letter list in Appendix A.
  - ii. Current activities include leadership/participation on:
    - Report: *Tax Principles Workbook – A Tool for Critiquing Tax & Fiscal Proposals and Systems*, based on the AICPA Tax Policy Statement No. 1 – Guiding Principles of Good Tax Policy. Published and distributed by Joint Venture: Silicon Valley Network. Role: Primary author. Updated edition to be released in November 2004.
    - White Paper: Sales and Use Taxes & The Internet.
    - White Paper: *U.S. International Tax Issues: A Silicon Valley Perspective for Reform*. Released in April 2000. <http://www.jointventure.org/initiatives/edt/intertaxreform.pdf>
    - Primary person for research project on the impact of California tax incentives on Silicon Valley businesses.
- AICPA—Chair of Task Force on Fundamental Tax Reform. In January 2001, completed a report entitled, *Guiding Principles of Good Tax Policy – A Framework for Evaluating Tax Proposals*. This report was released as the first of a tax policy series and widely distributed to legislators at the federal and state levels. Available at <http://ftp.aicpa.org/public/download/members/div/tax/3-01.pdf>. Chair of task force that updated the report in 2016 and reissued in 2017.
- Academic Advisor to the staff of the Congressional Joint Committee on Taxation, Washington, DC, invited to participate in May 2000 as one of 39 academic advisers for the JCT's tax law simplification study submitted to Congress in April 2001 (was only one of two advisers not from a law school). Submitted a paper to the JCT in November 2000 on simplification of the earned income tax credit (EITC) that was included in the report. See <http://www.house.gov/jct/s-3-01vol3.pdf>, page 205 and <http://www.house.gov/jct/s-3-01vol1.pdf>, page A-1.
- Draftsperson for White Paper on "The Rules and Problems of Taxing Software," with tax accountants from Deloitte & Touche LLP, for the Silicon Valley Software Industry Coalition (SVSIC). First draft presented to SVSIC Task Force in January 1995. Document used as foundation for future policy proposals and papers.
- Various projects with committees within the Tax Sections of the AICPA, ABA, and Santa Clara County Bar Association.
- A complete list of all projects is included in Appendix A.

*Under contract:*

- Fellow with the New America Foundation's California Program – 9/06 to 8/08
- Member of Scientific Committee sponsored by Centro Europeo Studi Tributarie Electronic Commerce (CESTEC) in Rimini, Italy; fellow members include Reuven Avi-Yonah (Harvard Law School), Giampaolo Corabi (Founder and Director of CESTEC, Italy), Carlo Garbarino (Italy), Austan Goolsbee (University of Chicago), Walter Hellerstein (University of Georgia), Wolfgang Kessler (University of Freiburg, Germany), Charles McLure (Hoover Institute), Rosemarie Portner (German law firm), George Zodrow (Rice University). November 1999 to Fall 2002.

*Professional Presentations (pro bono and under contract):*

*Pro Bono (partial list):* (see complete list at Appendix B)

American Bar Association (ABA) Section of Taxation  
American Institute of Certified Public Accountants (AICPA) Tax Section  
American Society of Women Accountants – Silicon Valley Chapter  
California CPA Society (statewide, East Bay Chapter, and Peninsula Chapter)  
California Bar Taxation Section  
Internal Revenue Service  
Institute of Management Accountants (IMA)  
Strafford  
Santa Clara County Bar Association  
Santa Clara Valley Chapter of the Tax Executives Institute (TEI)  
Mission Society of Enrolled Agents  
California Municipal Business Tax Association  
California Municipal Revenue & Tax Association  
League of California Cities  
California Society of Municipal Finance Officers  
Centro Europeo Studi Tributarie Electronic Commerce (CESTEC), Italy

*Under contract:* (not listed in Appendix B)

Armanino McKenna  
Burr Pilger Mayer (BPM)  
Business 21  
California CPA Education Foundation (CalCPA)  
CCH  
CPE Link  
Deloitte LLP  
Ernst & Young LLP  
Frank Rimerman  
Greenstein, Rogoff, Olsen & Co  
KPMG  
Internal Revenue Service

Ireland San Filipo  
Lorman Education Services  
Moss Adams / Mohler Nixon & Williams  
PG&E  
PriceWaterhouseCoopers LLP  
Proformative

## SERVICE TO SJSU

### *University:*

1. WASC Steering Committee – March 2012 to present
2. NCAA Athletics Certification Self-Study Governance and Commitment to Rules Subcommittee, 10/11
3. Member, Presidential Search Advisory Committee, Spring 2008
4. Campus Reading Program – first director and coordinator of this campus-wide reading program focused on a different bestseller each year to help students and employees connect to the campus and enjoy an intellectual activity together. <http://www.sjsu.edu/reading>.
  - Lead discussion groups, helped to design and coordinate other activities.
    - 2010 Selection – *Absolutely True Diary of a Part-Time Indian* by Sherman Alexie
    - 2009 Selection – *Color of the Sea* by John Hamamura
    - 2008 Selection – *Water for Elephants* by Sara Gruen and Steinbeck's *Cannery Row*
    - 2007 Selection – *Drinking Coffee Elsewhere* by ZZ Packer
    - 2006 Selection – *The Kite Runner* by Khaled Hosseini
    - 2005 Selection – *Nickel and Dimed* by Barbara Ehrenreich
  - Created website to help promote the program.
  - Co-facilitated reading groups tied to SJSU's Vision 2010 with President Don Kassing using:
    - *Student Success in College: Creating Conditions that Matter* by Kuh, et al (Fall 2005)
    - Assembled readings on diversity (Fall 2006)
    - *Creating Campus Community* by McDonald (Fall 2007)
  - Co-facilitated other reading groups that are part of the Campus Reading Program including *When Generations Collide*, and *What the Best College Teachers Do*.
5. 150<sup>th</sup> Anniversary Celebration – member of Steering Committee and Chair of the 150<sup>th</sup> Campus Planning Subcommittee (April 2006 to present); tour guide for historical tours of the campus.
6. Board of General Studies – representative from the College of Business and liaison to the Area E GEAP; Fall 2005.
7. Academic Senate: Member, Fall 1996 to Spring 2006, Fall 2010 to Fall 2013 + member, Curriculum & Research Committee Fall 2010 – Fall 2013.

Two 3-year terms representing the College of Business, plus an extra year as vice-chair, two years as Chair (Fall 2003 – Spring 2005) and one year as past chair.

  - Chair of the Senate, 2003-2004, re-elected as chair for 2004-2005

Member, Presidential Search Advisory Committee, 03/04

Member, Resource Planning Board, 2/04 – 5/05

Member, Goals Advisory Council, Spring 2005

Member, Enrollment Management Task Force, Fall 2003 – Spring 2005

Member, Campus Fee Advisory Committee (CFAC), Fall 2003 – Spring 2005

Founder and Leader, Campus Dialogue on What It Means to be an Educated Person

[[http://www.cob.sjsu.edu/nellen\\_a/EducatedCitizenDialog.htm](http://www.cob.sjsu.edu/nellen_a/EducatedCitizenDialog.htm)] May 2003 - present

Chair, Faculty Recognition Event Committee

Chair, Intercollegiate Athletics Task Force, 2004-2005

Member, Intercollegiate Athletics Funding Task Force, Spring 2005

Member, Selection Committee for the Outstanding Lecturer Award, Spring 2005

Member, WASC Steering Committee, Spring 2003 - present

- Vice-Chair of the Senate, 2001/2002 & 2002/2001

Member, University Library Board

Member, University Information Technology Board

- Member, Executive Committee, Summer 1998 to Spring 2006; Chair, May 2003 – May 2005.
- Member, Budget Advisory Committee, Summer 1998 to Spring 2005; Chair, May 2003 – May 2005.
- Chair, Improving Communications Task Force, May 1999 to May 2000.
- Chair, External Relations Task Force, Spring 2001 to Spring 2005.
- Member, SJSU Faculty Recognition Task Force, Fall 1999 to May 2000, Spring 2004 & 2005.
- Chair, Ad Hoc Committee on the SJSU Master Plan, Spring 2000. This committee created the guidelines to govern any arrangement with an outside partner for building construction at SJSU. <http://www.sjsu.edu/senate/ss-f00-2.htm>

8. Professional Standards (Senate Policy) Committee, Fall 1994 to Spring 2001.

- Chair for 1998/1999, 1999/2000, and 2000/2001.

Accomplishments include: Policy on implementation of Faculty Merit Increases (FMIs); creation of Distinguished Service Award; reorganization and expansion of policy on appointment and evaluation of temporary faculty; expansion and clarification of policy on faculty responsibilities to cover issues of political speech and campus climate; campus policy on diversity and equal opportunity; and creation of a new policy on procedures for responding to allegations of scientific or other misconduct in funded research.

- Member (Consultation Panel), SJSU Distance Education Task Force, 1999/2000.

9. Director of the MUSE Seminar Program (Metropolitan University Scholar's Experience – Freshmen Seminars), May 2001 – June 2002. Workshop/activities coordinator for Fall 2002.

Activities included: Recruitment of 100 faculty to teach seminars, development of the goals and student learning outcomes for the courses, development of a course approval system, promotion of the program to prospective students and on-campus, planning and facilitating a 2-day workshop for faculty, creating opportunities for faculty to learn about students services and



issues of teaching frosh (particularly those who are remedial students), developing a weekly workshop/activity schedule for students and recruiting presenters.

10. New Student Task Force – to review and to work towards improved coordination and outreach to frosh and coordination of a new Academic Success Center. Task Force Chair. Fall 2001 to Fall 2004.
11. NCAA Accreditation Committee: Member of the Academic Integrity Subcommittee, Spring 2002.
12. Center for Faculty Development Advisory Group – appointed Summer 2004. Institute for Teaching & Learning (ITL) Advisory Board, appointed in Fall 1999 for two-year term. Advisory board member – Fall 2004 to present.
13. CSU Student Research Competition Planning Committee, 2000/2001.
14. Learning Productivity Program (LPP) Grant Review Committee, SJSU Institute for Teaching and Learning, 2000/2001.
15. Housing Solutions Task Force, Spring 2001.
16. **Search Committees:** (a) Associate Dean—Graduate Studies & Research, Spring 2000; (b) Acting Associate Dean—Faculty Affairs, Spring 2001; (c) Director—Student Outreach and Recruitment (SOAR), Summer 2001; (d) Associate Vice President of Undergraduate Studies, Fall 2001; (e) Associate Dean – Faculty Affairs, Fall 2002, (f) Vice President, University Advancement, Spring 2003, (g) Interim AVP Graduate Studies & Research, Summer 2003; (h) Advisory Committee to the Trustees Committee for the Selection of the President (2003-2004), (i) Associate Dean – Graduate Studies & Research, Summer 2004, (j) Acting Associate Dean – Faculty Affairs, Fall 2004, (k) Associate Dean of First Year Experience, Summer 2005 (chair), (l) Associate Dean – College of Business, Fall 2006 (chair), (m) Associate Dean of First Year Experience, Fall 2006 (chair), (n) MUSE Coordinator, Summer 2007, (o) Provost, Spring – Fall 2009, (p) VP Administration/CFO - Spring 2011; (q) AVP Faculty Affairs – Spring 2012 (chair); (r) Athletics Director – Spring 2012; (s) Provost – Spring 2014 (chair); (t) Dean, College of Business – 15/16; (u) Senior Associate Athletics Director for Academic and Student Services – spring 2016; (v) Head Coach Women’s Water Polo, June 2016; (w) Head Coach Men’s Baseball, June 2016; (x) Athletics Director – Spring 2017 (chair);
17. Second Level RTP Committee for Student Services Professional – Academic Related (SSPAR), 2000/2001, 2010/2011
18. Faculty Mentor Program, 1999/2000 and 2000/2001.
19. Faculty Advisor to the SJSU Chapter of the Golden Key National Honor Society, Fall 1992 to Spring 1996.
20. SJSU New Student Orientations, 1993 - 2006.
21. Heritage, Public History and Preservation Committee – Spring 2005 to Fall 2006.
22. Various strategic planning panels: Student Experience and FYE; Spring 2005 to present.
23. Athletics Board, November 2005 to present.
  - Chair – 08/09 and 09/10 and 10/11 and 11/12 and 12/13 and 13/14 and 14/15
  - Vice chair – 06/07, 07/08
24. Distinguished Service Award Selection Committee – 05/06, 06/07, 07/08
25. Outstanding Professor Award Selection Committee – 13/14

26. Faculty Adviser, Campus Girls Scouts Organization – Spring 2008 – present.
27. Inclusive Excellence/Diversity Plan Design Team, Fall 2008 – Spring 2009; chair of campus climate mini-team.
28. Faculty-in-Residence for Educated Person Dialogue, Center for Faculty Development; Fall 2008 to present.
29. Member, President's Enrollment Advisory Committee, Fall 2009 – present.
30. Member, University PPI Appeals Committee, 09/10
31. Member, College of Business Research Committee – 10/11
32. Judge, California Regional Ethics Bowl, hosted by SJSU Philosophy Department, 12/5/15.
33. Phi Kappa Phi, Faculty Delegate at Large (Spring 2016); VP (Fall 2016)

*College:*

1. Director of Faculty Development, Summer 2007 to Summer 2014
2. College or Department RTP Committee, 2015/2016, 2014/2015, 2013/2014, 2012/2013, 2011/2012, 2010/2011, 2008/2009, 2002/2003 and 2000/2001.
3. RTP Guidelines Committee, 2001/2002.
4. Dean Review Committee, 2012/2013
5. Assessment Committee, Fall 1999 – Spring 2004, 07/08 – present
6. Research & Development, 2010/2011
7. College of Business Recognition and Social Committee, 1999/2000.
8. College of Business FMI Criteria Committee, Spring 2000.
9. Sabbatical Leave Review Committee, 2015, 2016, 1999/2000.
10. Associate Dean Search Committee (College of Business), Summer 1997 (Chair), Spring 2007 (Chair).
11. Program Development and Improvement Committee (PD&IC) for College of Business; October 1995 to Spring 1999.
12. Standards, Assessment and Testing Committee - college committee formed as part of curriculum revision efforts, Fall 1994 to June 1995.

*Department:*

1. Faculty Advisor to the SJSU Student Chapter of the Institute of Management Accountants (IMA), Fall 1996 to Fall 2001.  
Accomplishments include: Creation of the chapter in Fall 1996; recruitment and training of officers; assistance to officers in enabling chapter to have three technical presentations per semester; creation of funded outstanding member award; student participation in parent chapter's leadership training program, maintenance of the club's web site.
2. Faculty Advisor to the Toastmasters Gavel Club headquartered in the Dept. of Accounting & Finance, 1995 to 1999.
3. Faculty Search Committee, Accounting & Finance Dept., March 1997 to present; Committee Chair 2000/2001.
4. Accounting & Finance Personnel Committee/RTP, Fall 1998 to Spring 2000; 06/07. 12/13, 13/14
5. Co-creator and co-director of the New Student Orientation Program for the Accounting & Finance Department, Fall 1992 to Summer 1999.
6. FMI Review Committee, Fall 1999 and Fall 2000.
7. Chair Review Committee, 1996.
8. Chair, Accounting Curriculum Change Committee, formed as part of the College of Business curriculum revision efforts, Fall 1994 to Fall 1996.
9. Beta Alpha Psi - member and periodic attendee of meetings.
  - 3/11/14 – Assist with speed mentoring event.
10. Assigned time committee – 06/07

*Other University Service:*

SJSU History Webmaster – Fall 2000 to Fall 2006. <http://www.sjsu.edu/sjsuhistory/>

## **SERVICE TO PROFESSIONAL ORGANIZATIONS [SINCE 1990]**

*National Organizations:*

1. American Institute of Certified Public Accountants (AICPA)
  - a. Chair, Tax Executive Committee, October 2016 to present [2 ½ year term]
  - b. Vice-Chair, Tax Executive Committee, October 2015 – October 2016
  - c. Member, Tax Reform Task Force, February 2012 to present.
  - d. Member, Tax Executive Committee, Fall 2013 to present; Fall 2001 to Fall 2004.
  - e. Editor, Campus to Clients column (quarterly) for *The Tax Adviser*, Fall 2002 – present.
  - f. Member, Individual Taxation Technical Resource Panel, 10/06 – 10/13; vice-chair 10/09 – 9/10; chair October 2010 to September 2012, past chair Oct 2012 – October 2013
  - g. Member, Tax Reform Task Force, Fall 2004 – Fall 2005.
  - h. Member, Taxation of Services Task Force, 2004 .
  - i. Member, Strategic Planning Committee for the Tax Section, Fall 2002.
  - j. Chair, Subcommittee on Fundamental Tax Reform, Spring 1999 – March 2001.

- k. Worker Classification/Workload Compression Task Force, Summer 1999 – December 2000.
  - l. Reorganization Effectiveness Task Force, July 2000 – March 2001.
  - m. Chair, Definition of Merchandise Task Force, September 2000 – Spring 2003.
  - n. Tax Legislation and Policy Committee (superseded Tax Policy and Simplification Committee appointment of September 1997); 3-year term ended October 2000.
  - o. Tax Accounting Committee within the American Institute of Certified Public Accountants (AICPA), appointment from September 1993 to June 1996.
2. American Bar Association (ABA) Section of Taxation
- a. Chair of the Sales, Exchanges & Basis Committee, July 2000 to June 2002; vice-chair for the two preceding years. Active member of this committee since 1990.
  - b. Member and writer, Tax Newsletter Editorial Board from October 1998 to October 2001.
  - c. Member, Tax Simplification Task Force, October 1998 to June 2002.
  - d. Member, Committee on Nominating, 1 year
  - e. Member, ABA Tax Section's Alternative Tax Systems Committee, Tax Accounting Committee.
  - f. Member, IRC §197 Task Force, ABA Tax Section; August 1994 to January 2000.
  - g. Chair of Basis and Adjustments to Basis Subcommittee from June 1994 to July 1998.
  - h. Chair of the Other Non-Recognition Transactions Subcommittee from June 1991 to June 1994.
3. American Bar Association (ABA) Section of Intellectual Property
- a. Chair, Taxation Committee, June 2001 - June 2002.  
Accomplishments include: Resolution calling for a permanent research tax credit approved by Section and first draft of a *Primer on Taxation of Intellectual Property* started.
  - b. Member, Taxation Committee, 1997 – present.
4. American Tax Policy Institute (ATPI)
- Appointed to the Board of Trustees in January 2000; served two terms ending in December 2005.
- Member of the Projects Committee.
- Fall 2016, appointed to the ATA Technology Committee and the ATA Tax Policy Committee (Tax Accounting area)

5. American Taxation Association (ATA)

- a. Member, assist where needed – moderated editor of professional journals panel 2/26/16 at midyear conference, help coordinate interaction with AICPA
- b. Member, Tax Policy Research Oversight Board, 2002/2003; liaison to the Family Tax Policy and Tax Accounting Subcommittees.
- c. Chair, Family Tax Policy Issues Subcommittee, 2001/2002.
- d. Prior Service: Tax Accounting Committee.

*State and Local Organizations:*

1. California Bar Taxation Section, Member since 1988

- a. Advisor to the California Bar Taxation Section, Fall 2015 to present
- b. Co-Chair, Women In Tax Committee (formed 2016) – Spring 2016 to present.
- c. Member, Executive Committee, term beginning September 2010. Duties include chair of 2012 and 2013 Annual Tax Conferences, organized new "Sacramento Delegation" starting in 2013.
- d. Member, Tax Policy, Practice and Legislation Committee. Vice-Chair, 10/08 to 9/09; Chair, 10/14 – 10/15, 10/09 – 10/10, 10/14-10/15.
- e. Member, Income/Other Taxes Committee, 1998 to present. Vice-Chair, 2001 – 2002.

2. Tax Policy Group within Joint Venture's Council on Tax & Fiscal Policy

- a. Chair, Tax Policy Group, 1995 to Fall 2004.

Accomplishments include leading the group to complete several projects: creation and distribution of *Tax Principles* Workbook, creation of a proposal to simplify worker classification rules; comments on improving the tax rule to encourage donations of computers to K-14; full-day symposium on the impact of tax reform on Silicon Valley; submission of three comment letters to Congress on various aspects of major federal tax reform; full-day symposium on taxation of the Internet; publication of reports: *Summary of Approaches for Applying Sales & Use Taxes to E-Commerce*, and *Major Federal Tax Reform - A Guide for Silicon Valley Businesses*; creation of a quarterly newsletter - *Tax & Fiscal Newsletter*, recruitment of new members; coordination of monthly meetings.

- b. Member, 1993 (start of Group) to present.
- c. Member of the Executive Committee of the Council on Tax & Fiscal Policy of Joint Venture-Silicon Valley Network. August 1995 to Spring 2002.
  - Co-Chair Fall 1999 to Spring 2002 (Fellow Co-Chairs: Bill Barrett, Vice President Tax and Trade, Applied Materials, Inc.; and Jane Decker, Deputy County Executive for Santa Clara County.). Became chair of the Tax Policy Board in Spring 2002.

3. California Society of CPAs – Peninsula Chapter + California CPA Education Foundation

- a. Member of the Silicon Valley Forum (plan two continuing education events per year), 1998 – 2001.
- b. Co-chair, High Tech Industries Annual Conference for Financial Professionals for 2001 and 2002 (sole chair).
- c. Planning Committees: High Tech Industries Conference 1999 and 2000; Tax Update and Planning Conference 2000

4. Silicon Valley Software Industry Coalition, Member and Researcher, 1995 to 1999.

5. Tax Section of the Santa Clara County Bar Association

a. Tax Section Chair for 1998 (first woman to chair the section).

Accomplishments include: monthly continuing education luncheon programs, three evening tax seminar programs, recognition for all past chairs of the section; creation of a Mergers & Acquisitions/High Tech Tax Discussion Group that meets bi-monthly.

b. Tax Section Co-Chair for 2000.

c. Member, Executive Committee of the Tax Section, 1992 to 2001.

## **PROFESSIONAL AFFILIATIONS**

- American Bar Association (ABA)
- American Institute of Certified Public Accountants (AICPA)
- State Bar of California Taxation Section
- American Association of Attorney-CPAs (AAA-CPA)
- Cal CPA Society
- American Taxation Association (ATA)
- American Accounting Association (AAA)
- Institute for Professionals in Taxation (IPT)
- Association of American Colleges & Universities (AAC&U) – Associate member

## **OUTREACH AND COMMUNITY ACTIVITIES (NON-TAX)**

- Member, California Board of Equalization Executive Director's Advisory Council, July 2015 to present, appointed 3/16/15.
- Member, Mission College Accounting Advisory Board, Fall 2015 to present.
- Member, Community Action Board, Northern California Girl Scouts, Summer 2008 – Fall 2010.
- Docent for the new Dr. Martin Luther King, Jr. Library at SJSU (trained Summer 2003), Summer 2003 to present.
- Member, School Site Council of Canoas Elementary School, 2002/2003, 2003/2004 and 2004/2005.
  - President, 2004-2006
  - Vice President, 2002 - 2004
- Reading Tutor at Canoas Elementary School, 1 hour per week, Fall 2004 – Spring 2006
- Girl Scout Leader of Junior Troop 971, Santa Clara County, February 2003 – Summer 2004.
- Volunteer with Junior Achievement of Santa Clara County, 6th/7th Grade Project Math, Fall 1995 to present. Prior service: 4th Grade Program, March 1994.
- Volunteer Presenter for Expanding Your Horizons Program for junior high girls, March 2000.
- Volunteer Judge for the Home School Legal Defense Association's Debate Club on whether the 16<sup>th</sup> Amendment should be repealed; Spring, 2000, Santa Clara University.
- Tutor with the Group Home Project for the Santa Clara County Office of Education, Alternative Schools Department (3 hours/week; October 1990 to June 1997).

- Volunteer with the Volunteer Income Tax Assistance program sponsored by the IRS (seasonal; 1980-1993).

## PROFESSIONAL AND ACADEMIC RECOGNITION

- Top Accounting and Tax Professors on Twitter – in Fall 2015, was recognized by [The Accounting Path](#) as being one of the top 22 accounting and tax professors using twitter to “help the accounting profession reach a broader audience and a younger listener. Ranked at No. 12.

### Top Accounting and Tax Professors on Twitter



12



Professor: Annette Nellen

Twitter Account: @anellen

School: San Jose State University

Annette has 25 years of experience with [San Jose State University](#). She posts almost daily to Twitter and links to a lot of content on her own blog, [21<sup>st</sup> Century Taxation](#). On her blog, she covers everything from federal reform to the [tax ethics of marijuana](#). We recommend following her directly on Twitter though, as that way you'll get her own latest blog posts and all the great links she provides for alternate news and analysis.

- AICPA Arthur J. Dixon Memorial Award – November 2013 – “the highest honor bestowed by the accounting profession in the area of taxation.”  
<http://www.aicpa.org/press/pressreleases/2013/pages/aicpa-honors-annette-nellen-with-arthur-j-dixon-memorial-award.aspx>
- Academic Affairs Administrative Fellow (AAAF) – appointed by Provost Junn in January 2013, reappointed by Provost Feinstein, Summer 2014.
- 2004/2005 Distinguished Service Award at San José State University
- SJSU Nominee for Outstanding First-Year Student Advocate, National Resource Center for The First-Year Experience and Students in Transition Program, 2002 and 2003; nominated by SJSU Provost Goodman.
- 2000/2001 Outstanding Professor at San José State University
- 2000 Outstanding Graduate Instructor in the College of Business
- 1998/1999 Teacher-Scholar in SJSU's Institute for Teaching and Learning (ITL)
- 1998/1999 Outstanding Alumnus of SJSU Beta Alpha Psi (Honorary Accounting Fraternity)
- 1999 Nominee for the David Packard Civic Entrepreneur Award (Joint Venture: Silicon Valley Network)
- 1998 Tax Executive Institute (TEI) Award for Outstanding Contribution to the Silicon Valley Tax Community
- 1995/1996 Dean's Faculty Excellence Award (College of Business)
- 1994 Best Article Award - *The Tax Adviser* (AICPA Tax Division publication)
- Honorary Member, Golden Key National Honor Society, inducted Fall 1992
- Member, Beta Gamma Sigma (honorary business fraternity), since 1979

- SJSU College of Business Grants:

1. An Analysis and Proposed Resolution of Software Issues Arising From the Interaction of IRC Section 197 and Proposed Regulation §1.861-18. Summer 1997. [\$5,000]
2. Impact of Tax Reform on Silicon Valley - research, articles, presentations and continued work with the Joint Venture Tax Policy Group. Summer 1996. [\$5,000]
3. Impact of California Tax Incentives on Silicon Valley High Technology Companies - survey and research project for the Council on Tax & Fiscal Policy within Joint Venture: Silicon Valley Network. Surveys collected in 1994 through 1997. Interviews also conducted and more to be conducted in 2001. Summer 1994. [\$5,000]

Goal: To learn how tax incentives enacted in California in 1993 are viewed and used by Silicon Valley high technology companies. To better understand their effectiveness and whether alternatives would be better. To have data for when tax incentives are again debated by the California legislature.

- Performance Salary Step Increases (PSSI) in 1995 and 1997, and Faculty Merit Increases (FMI) in 1998, 1999 and 2000, including four Presidential Recognition Awards.



## APPENDIX A

### PUBLICATIONS—BOOKS, REPORTS, UNPUBLISHED WORKS, WEBSITES, JOURNAL ARTICLES, AND COMMENT LETTERS [1990 TO PRESENT]

**Note:** Some of the articles and reports can be found at [www.cob.sjsu.edu/nellen\\_a/](http://www.cob.sjsu.edu/nellen_a/).

AACSB Categorization noted in [] after each entry:

L – Learning and Pedagogical Research – influence teaching-learning activities of the college

P – Contributions to Practice – influence professional practice, such as articles in professional journals and presentations at professional conferences

D – Discipline-based Scholarship – add to the theory or knowledge base of a discipline

\* - peer reviewed

#### BOOKS AND RELATED MATERIALS

##### 2013 – present

- Cengage Southwestern Federal Tax Textbooks – editor and author -  
<http://www.cengage.com/s/taxation>

##### 2012

- Overview of Internet Taxation Issues, published by BloombergBNA Internet Law Resource Center (online), October 2014, 95 pages. Prior versions: April 2012, 71 pages; updated version from 2006; [http://www.21stcenturytaxation.com/uploads/Taxation\\_Overview\\_2012.pdf](http://www.21stcenturytaxation.com/uploads/Taxation_Overview_2012.pdf).

Citations include:

- Report of the Task Force on Taxation of the Digital Economy, by Collin and Colin, French Finance Ministry, January 2013;  
[http://www.21stcenturytaxation.com/uploads/Taxation\\_Digital\\_Economy\\_Jan2013\\_France.pdf](http://www.21stcenturytaxation.com/uploads/Taxation_Digital_Economy_Jan2013_France.pdf).

##### 2008

- *Amortization of Intangibles*, published by Bureau of National Affairs (BNA), part of the Tax Management Portfolios (#533-3<sup>rd</sup> and 4<sup>th</sup>). [P]
  - Cited in *Recovery Group*, 108 AFTR 2d 2011-5437 (1st Cir.).

##### 1998

- \*Textbook: *Tax Aspects of Business Transactions: A First Course*, published by Prentice Hall, July 1998, sole author, 706 pages. [L]
  - Reviewed in *The Journal of the American Taxation Association*, Fall 1999, pages 117 - 119.
  - <http://www.prenhall.com/nellen/>

- *Instructor's Resource and Solutions Manual: For Tax Aspects of Business Transactions*, published by Prentice Hall, July 1998, sole author, 640 pages. [L]

## REPORTS, BOOK CHAPTERS AND RESEARCH ASSISTANCE

### 2009

- \*Book chapter: "Tax Considerations," in the *Handbook of Technology Management*, published by John Wiley & Sons, Inc., Vol. I, 2006; <http://www.wiley.com/WileyCDA/Section/id-400206.html> [P]
- \*Collection of Essays: "Strive for a Sound and Respected Tax System" in *Toward Tax Reform – Recommendations for President Obama's Task Force*, Tax Analysts, 2009, 68-71. Available at <http://www.taxanalysts.com/www/features.nsf/Articles/AE3D352209B2C730852576250054C2C4?OpenDocument>. [D]

### 2007

- 21<sup>st</sup> Century Taxation – various reports on California and US tax reform + a blog; <http://www.21stcenturytaxation.com>. [D]

### 2006

- Online Law Library Essay: "Overview of Internet Taxation Issues," in *Internet Law & Regulation* (by Pike & Fischer (a BNA company)), 90 pages; <http://www.ilrweb.com/> [P]

### 2004

- \*Book chapter: "Applications of the Internet and E-Commerce in Public Accounting Firms," in *The Internet Encyclopedia* published by John Wiley & Sons, Inc., with Dr. Janie Chang, SJSU. [P]
- \*Book chapter: "Taxation Issues and Developments in the Internet and E-Commerce Worlds," in *The Internet Encyclopedia* published by John Wiley & Sons, Inc. [P]

### 2003

- \*Research Assistance: *Final Report of the California Commission on Tax Policy in the New Economy*, December 2003, appendices H and I contributed by the Joint Venture Tax Policy Group. Role: Chair of the Joint Venture Tax Policy Group and director of the scoring project; testified before the Commission three times. Commission report available at <http://www.library.ca.gov/CaTax/index.cfm>. [D]
- \*Report: *The Taxation of Telecommunications in California*, A Study by the Center for State and Local Taxation, UC Davis Funded by a grant from the California Policy Research Center; co-authors: James Prieger, UC Davis and Terri Sexton, CSU Sacramento and Center for State and Local Taxation, July 2002; 169 pages. Summarized in State Tax Notes, 2003 STT 103-7, May 29, 2003. Available at <http://www.ucop.edu/cprc/documents/telecomtaxrpt.pdf>. [D]
- Report: *Tax Principles Workbook – A Tool for Critiquing Tax & Fiscal Proposals and Systems*, based on the AICPA Tax Policy Statement No. 1 – Guiding Principles of Good Tax Policy. Published and distributed by Joint Venture: Silicon Valley Network. Role: Primary author. [D]

### 2002

- Booklet: *A Spartan Scholar from the Start – A Guide to Academic Success and University Life for SJSU Students*, published by SJSU for new students. Role: designer, editor and primary author. [L]

## 2001

- \*Report: *Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals*, published by the AICPA, March 2001. Role: Task Force Chair and Primary Draftsperson. Available at <http://ftp.aicpa.org/public/download/members/div/tax/3-01.pdf> and Tax Notes Today (2001 TNT 128-21). [D]
- Paper included in Congressional Study: “Simplification of the EITC through Structural Changes,” included in the Joint Committee on Taxation’s *Study of the Overall State of the Federal Tax System and Recommendations for Simplification*, April 2001 (JCS-3-01). Role: Served as one of 40 “Academic Advisors” to the Joint Committee of Taxation in analyzing proposals; prepared the EITC paper for inclusion in the report. [D]
  - Cited in Article, EITC Overclaims Have Stabilized Over Past Decade, IRS Report Says, Kara Leibel, IRS, August 2014; published in Tax Notes.
  - Cited in Book, The IRS's EITC Compliance Regime: Taxpayers Caught in the Net, 81 Or. L. Rev. 351, Summer 2002

## 2000

- Report: *U.S. International Tax Issues: A Silicon Valley Perspective for Reform*, published by Joint Venture: Silicon Valley Network. Role: Contributing author and Chair of Joint Venture’s Tax Policy Group, Spring 2000. [D]
- Report: *Summary of Approaches for Applying Sales & Use Taxes to E-Commerce*, published by Joint Venture: Silicon Valley Network. Role: Primary Draftsperson and Chair, Joint Venture’s Internet Tax Task Force. Widely distributed including to the federal Advisory Commission on E-Commerce. [D]

## 1999

- Report: *Establishing a Framework to Evaluate E-Commerce Tax Policy Options*, published by Deloitte & Touche and UC Berkeley. Role: Contributor. Co-Authors: Rich Prem, Ed Jajeh, and Tara Bradford of Deloitte & Touche in San Francisco; Scot Grierson of Deloitte & Touche in Costa Mesa; Professors Hal Varian and Alan Auerbach of UC Berkeley; Professor Austan Goolsbee of the University of Chicago; December 1999. Submitted to the federal Advisory Commission on Electronic Commerce in December 1999. [D]
- Research Assistance: *Effectiveness of the California R&D Credit*, by Dr. Bronwyn Hall and Marta Wosinska (UC Berkeley graduate student), June 1999, published by The California Council on Science and Technology. <http://www.ccst.ucr.edu/crest/pubs/pireports/04hall.html> [D]

## 1998

- Research Assistance: *'If I'm so empowered, why do I need you?' ~ Defining Government's Role in Internet Electronic Commerce*, December 1998, report of the Electronic Commerce Advisory Council formed by (former) Governor Wilson by Executive Order. <http://www.e-commerce.ca.gov/> [D]

## 1997

- \*Book Chapter: *The Taxpayer Relief Act of 1997*, published by ALI-ABA, 1998. Chapters: Involuntary Conversions and Related Parties; Sale of A Principal Residence. [P]
- Report: *Major Federal Tax Reform - A Guide for Silicon Valley Businesses*, published and distributed by Joint Venture: Silicon Valley Network, 60 pages. Role: Primary author. [P]

## 1996

- Report: *A Journalist's Handbook on Tax Reform*, May 1996, published and distributed by the Tax Foundation, 75 pages. Sole author. <http://www.taxfoundation.org/publications/show/628>. [P]
  - Cited in AICPA, *Tax Reform Alternatives for the 21<sup>st</sup> Century*, 10/09, p. 109; [http://www.aicpa.org/download/news/2009/PERAB\\_AICPA\\_Tax\\_Reform\\_October\\_2009\\_FINAL.pdf](http://www.aicpa.org/download/news/2009/PERAB_AICPA_Tax_Reform_October_2009_FINAL.pdf).
  - Listed on "Tax Reform Resources" at Capital Gains and Games website; <http://capitalgainsandgames.com/blog/bruce-bartlett/1273/tax-reform-resources>.

## 1995

- Report: *Worker Classification Issues for High Technology Companies*, with Kaye Caldwell, Policy Project Director of the Software Industry Coalition; printed and distributed by the Council on Tax & Fiscal Policy within Joint Venture: Silicon Valley Network, and the Software Industry Coalition. February 1995, updated August 1995, 83 pages. [P]

## UNPUBLISHED WORKS

- *Business & Tax Aspects of High Technology Companies*, used in MST course of same name. Contents (website): what is "high tech;" introduction to high technology industries - products, terminology and issues they face; overview to intellectual property; tax issues and rules - federal, state and local; R&D tax policy; financing R & D - tax and accounting issues; and legislative matters and issues. This text consists of over 200 pages of original work. [L]
- *Course Supplement (website)—Tax Research & Decision-Making*, used in MST course of the same name. Covers introduction to tax policy as related to tax research; how to research "gray area" questions; tips for effective written and verbal communication; tax simplification issues; tax planning guidelines; and additional exercises. Supplements commercial research text to cover areas it lacks, but that are deemed important in SJSU's MST program. Materials are provided to students via professor's website. [L]

## WEB PAGES WITH ORIGINAL WORKS

- 21<sup>st</sup> Century Taxation Website and Blog
  - <http://www.21stcenturytaxation.com>
  - <http://21stcenturytaxation.blogspot.com/>
    - Averages over 1,400 hits per month.
    - Linked on
      - Proformative - <http://www.proformative.com/>
      - New America Foundation website ([www.naf.net](http://www.naf.net))
      - iShade.com website.
      - Blogger.com website.
      - Minnesota Tax Reform Commission website (10/08) ([http://www.taxes.state.mn.us/mntaxreform/media\\_center.shtml#other\\_resources](http://www.taxes.state.mn.us/mntaxreform/media_center.shtml#other_resources))
      - California Commission on the 21<sup>st</sup> Century Economy website (1/09) (<http://www.cotce.ca.gov/documents/articles/>)

- Best Accounting Blogs of 2016 - <http://fitsmallbusiness.com/best-accounting-blogs-2016/>
- 50 Best Accounting Blogs of 2014 - <http://www.accounting-degree.org/50-best-accounting-blogs-of-2014/>
- Reference to this and Tax Reform website noted in AICPA, *Tax Reform Alternatives for the 21<sup>st</sup> Century*, 10/09, p. 114;  
[http://www.aicpa.org/download/news/2009/PERAB\\_AICPA\\_Tax\\_Reform\\_October\\_2009\\_FINAL.pdf](http://www.aicpa.org/download/news/2009/PERAB_AICPA_Tax_Reform_October_2009_FINAL.pdf).
- “E-Commerce Taxation Links” at [http://www.cob.sjsu.edu/nellen\\_a/e-links.html](http://www.cob.sjsu.edu/nellen_a/e-links.html). Includes original works: (1) 50+ page outline – “Overview to E-Commerce Taxation—Guide to Understanding the Current Discussions and Debates,” (2) 30+ page outline “Timeline Review of Activities Related to Discussions on Internet Taxation,” and (3) chart entitled “Traits of the E-Commerce Business Model and the Tax and Fiscal Issues They Raise.” Page also includes organized links to various papers and legislative proposals on e-commerce taxation. [P and D]

Cited in "The Political Feasibility of a Global E-Commerce Tax" by Rifat Azam, Radzyner School of Law, Interdisciplinary Center Herzliya; Harvard University - Edmond J. Safra Center for Ethics; published in *University of Memphis Law Review*, Vol. 43, No. 3, p. 711 (2013)

“We have been following with interest your views on electronic commerce taxation issues through the various papers you have published on the subject and the interest you have shown through your website.” [Quote from letter received in March 2000 from the Acting Assistant Deputy Commissioner – Large Business & International of the Australian Taxation Office (ATO).]

“By the way, your Web page is the most comprehensive one on this topic that I have found.” [Quote from Hal Varian, Dean, SIMS, UC Berkeley, received March 2000.]

“Professor Annette Nellen's web page is the best source for current e-commerce taxation links and information that we have yet found on the WWW.” From E-Commerce Law Source.com at [http://www.e-commercelawsource.com/links/E-COMMERCE\\_TAX\\_SOURCE\\_tm/Resources/](http://www.e-commercelawsource.com/links/E-COMMERCE_TAX_SOURCE_tm/Resources/).

“Professor Annette Nellen of San José State University has created an extensive, well documented and up-to-date resource on net taxation issues: E-Commerce Taxation – Guide to Understanding the Current Discussion & Debate + Links. She includes the full-text of her own work on e-commerce issues, as well as annotated links to government reports (GAO, CRS, White House, FCC), enacted and proposed federal legislation (106th & 107th Congress), legislation and reports from California, industry and advocacy groups, and international documents. Terrific resource!” [1/9/03 entry at <http://www.bespacific.com/mt/archives/001565.html#001565>]

Listed as a resource at the Business 2.0 web site.  
[<http://www.business2.com/b2/webguide/0,17811,18308,00.html>]

Cited in The Infography as one of the six superlative sources of information about the subject of "Internet Taxation." <http://www.infography.com/content/590571844294.html>

Cited as reference in “Tax Resources on the Web: Update 2000,” by Dennis R. Schmidt and Wm. Yancey, in *Practical Tax Strategies*.

Cited as a reference in the IRS Los Angeles District *Economic Issues* newsletter, Winter 2000.

Included as reference link for Florida Gulf Coast University Library  
[<http://library.fgcu.edu/Subjects/Business/bustaxl.htm>]

Included as a reference link for Portland State University Library on E-Commerce Resources  
[<http://www.lib.pdx.edu/instruction/courserelated/actg407.htm>]

Included as a reference link on David Hardesty's Ecommerce Web site  
[[http://www.ecommercetax.com/links\(2\).htm](http://www.ecommercetax.com/links(2).htm)]

"I discovered your web site on Internet taxation and would like to thank you for the incredible service you are providing. I hope that you do not mind if I put a link to it in the bi-monthly technology column that I write for *TAXES* magazine." Ronald R. Tidd, Ph.D., CPA (inactive), October 11, 2000.

Outline cited in:

- Kathleen P. Lundy, The Taxation of E-Commerce: The Inapplicability of Physical Presence Necessitates an Economic Presence Standard, 8 RICH. J.L. & TECH. 12 (Fall 2001) at <http://www.law.richmond.edu/jolt/v8i1/article2.html>.
- Scott Budnick, Internet Taxation & Burkina FASO: A Case Study, 10 ILSA J Int'l & Comp L 549, Summer 2004
- "Major Federal Tax Reform" at [http://www.cob.sjsu.edu/nellen\\_a/txrefupd.html](http://www.cob.sjsu.edu/nellen_a/txrefupd.html). Includes original works: (1) "Why Major Federal Tax Reform Is Being Discussed," (2) "Consumption Tax Information," and (3) "Tax Reform in the U.S.," a 50+ page article prepared for a conference in Montegridolfo, Italy, June 1999. [P and D]
- "Tips and Practice for Finding and Using Tax Information on the Internet" at [http://www.cob.sjsu.edu/nellen\\_a/TaxComp/index.html](http://www.cob.sjsu.edu/nellen_a/TaxComp/index.html). This is a 5-part tutorial designed to assist tax students in effectively using the Internet research into tax policy matters. It is an information competency exercise focused on web resources. [L]

Added to the Merlot Web Site by Professor Mary Jo Gorney-Moreno in April 2001  
(<http://www.merlot.org/>). Materials at [http://www.cob.sjsu.edu/nellen\\_a/TaxComp/index.html](http://www.cob.sjsu.edu/nellen_a/TaxComp/index.html).

## ARTICLES

Note: Articles in *AICPA Tax Insider* and *AICPA Corporate Taxation Insider* are approximately 1,200 – 1,600 words (about 4-7 double-spaced pages)

\*peer-reviewed article

### 2017

306. \*"Change in Mindset Needed to Move Tax Compliance Into the Modern Era," *State Tax Notes*, 5/22/17, 785-793; 11<sup>th</sup> of a regular column called *Moving Forward?* [D]
305. "Tax Due Diligence in Serving Clients in the Marijuana Industry," *The SciTech Lawyer*, Spring 2017, Vol 13, No. 3, 8 – 11.
304. \*"Tax principles for the digital age," *Journal of Accountancy*, May 2017, 62-66, with Ellen Cook, Univ. of Louisiana at Lafayette, and Troy Lewis, Brigham Young Univ.
- Posted in CPA Letter Daily, 5/2/17
  - Posted on Oregon Society of CPAs [website](#), 5/3/17
  - May 21-23, 2017 – distributed to 500+ people in AICPA Council and distributed to various elected officials and "Hill" and White House staff at visits council members made.
303. \*"Penalties: Dealing With Recent Legislative Changes," *Practical Tax Strategies*, March 2017, 76-84, with Caroline Chen, SJSU.
302. \*"Revenue Moves: The Good, the Bad, and the Ugly," *State Tax Notes*, 2/20/17; 663-669; tenth of a regular column called *Moving Forward?* [P].



301. \*“Time to Really Get Ready for Federal Tax Reform,” *State Tax Notes*, 1/3/17; 51-54. [P]

## 2016


300. “Properly Taxing Property Deals,” CalCPA’s *California CPA Journal*, Nov. 2016, with Gary McBride, p 17- 20; <http://californiacpa.calcpa.org/?issueID=66&pageID=18>. [P]

- Cover of the November 2016 journal:



[Page 7 news item:](#)

### CalCPA Member Annette Nellen Takes Top Tax Appointment

CalCPA member Annette Nellen, CPA, CGMA, Esq., a professor and director of the graduate tax program at San Jose State University, recently became chair of the AICPA Tax Executive Committee. The committee, which is the most senior committee of the AICPA Tax Division, is authorized to speak for the AICPA on all matters related to taxation, without further clearance from the AICPA Council or Board of Directors. This authority includes, but is not limited to, the development or approval of tax policy, testimony, comment letters and formal positions (on rulings, legislation, Department of Treasury regulations, notices, determinations, forms, and other regulatory and administrative guidance on taxation matters). 

299. Tax Due-Diligence Checklist for Sharing-Economy Clients, AICPA Insights, 10/24/16; <http://blog.aicpa.org/2016/10/tax-due-diligence-checklist-for-sharing-economy-clients.html>. [P]

- Posted in CPA Letter Daily, 10/25/16

- Posted in AICPA News Update, vol 23, No. 46, 11/4/16
298. [Form 8332 Challenges for Divorced Couples](#), *AICPA Tax Insider*, 10/20/16. [P]
- Link included in CPA Letter Daily 10/21/16
  - Link included in AAA-CPA Weekly Update for 10/26/16
297. \* [“30 years after the Tax Reform Act: Still aiming for a better tax system.”](#) AICPA, *Journal of Accountancy*, October 2016, with Jeffrey Porter, CPA, 54-61 [D]
- Posted in CPA Letter Daily, 10/3/16
  - Posted in AICPA Tax Insider, 10/6/16
  - Posted in AICPA News Update email 10/7/16
296. \* “The State Tax Decathlon,” *State Tax Notes*, 9/12/16, p 863-865, cover story, ninth of a regular column called *Moving Forward*. [P]
295. House Republicans Offer “A Better Way” for Taxes, *AICPA Tax Insider*, 7/28/16;  
<http://www.thetaxadviser.com/newsletters/2016/jul/house-republican-tax-reform-plan.html>. [D]
- Per the AICPA, got 5,730 clicks (as of 8/11/16) making it the most-clicked Tax Insider story ever.
  - Link included in AICPA CPA Letter Daily 7/29/16.
  - Link included in AAA-CPA newsletter of 8/3/16.
294. \* “Lessons From State Personal Income Tax Forms,” *State Tax Notes*, 7/18/16, p 205-215; eighth of a regular column called *Moving Forward*. [P]
293. “Tax Reform: Beyond Lowering Income Tax Rates,” AICPA *The Tax Adviser*, July 2016, p 514-515; <http://www.thetaxadviser.com/issues/2016/jul/tax-reform-beyond-lowering-income-tax-rates.html>
292. [Post-DOMA Tax Considerations](#), AICPA Tax Section News, 6/24/16. [P]
291. Catching up after the 2016 filing season, *AICPA Tax Insider*, 5/26/16;  
<http://www.thetaxadviser.com/newsletters/2016/may/2016-tax-filing-season-catch-up.html>. [P]
- Link included in AICPA CPA Insider, 5/31/16 (Did you see these federal tax updates?)
  - Lead article in AICPA CPA Letter Daily, 5/31/16 (18 things you might have missed during tax season) – received about 9,000 clicks. Received about 2,000 clicks in the Tax Insider.
  - Link included in AAA-CPA newsletter of 6/1/16
  - Link included in AICAP News Update 6/3/16
290. \* “New and Used Ideas for State Tax Systems – Part 2,” *State Tax Notes*, 5/16/16, p 513-524; seventh of a regular column called *Moving Forward*. [D]
289. Transparency for Individual Taxes, *AICPA Tax Insider*, 4/14/16;  
<http://www.thetaxadviser.com/newsletters/2016/apr/transparency-for-individual-taxes.html>. [P]
- Lead article in *CPA Letter Daily*, 4/18/16.
  - Included in *Financial Planning Digest* e-newsletter of 4/18/16.
  - Posted in AAA-CPA Weekly Update newsletter – 4/20/16



288. Changes in Tax Legislation in 2015: Lots of Them!, *AICPA Tax Insider*, 3/24/16;  
<http://www.thetaxadviser.com/newsletters/2016/mar/changes-in-tax-legislation-2015.html>. [P]
- Lead article in *CPA Letter Daily*, 3/29/16.
  - Posted in AAA-CPA Weekly Updates newsletter 4/6/16 email.
287. \* “New and Used Ideas for State Tax Systems – Part 1,” *State Tax Notes*, 3/7/16, p 723-728; sixth of a regular column called *Moving Forward*. [D]
286. What individuals need to know about the Affordable Care Act for 2016, *AICPA Tax Insider*, 2/18/16; <http://www.thetaxadviser.com/newsletters/2016/feb/individuals-affordable-care-act-2016.html>. [P]
- Lead article in *CPA Letter Daily*, 2/22/16
  - Posted in AICPA Financial Planning Digest 2/22/16 email.
  - Posted in AAA-CPA Weekly Updates newsletter of 2/24/16
  - Impact: Per AICPA – This article “got the highest number of clicks on the TTA [*AICPA The Tax Adviser*] website: over 9,000 clicks. It also did well in the newsletter itself and in *CPA Letter Daily*, where it got a total of almost 7,000 clicks.”
285. Action by Feb 16, 2016 is part of PATH’s Changes to Section 529 Plans, AICPA website and social media, 2/11/16; <http://bit.ly/529alert>. [P]

## 2015

284. Preparing for the 2016 Filing Season, *AICPA Tax Insider*, 12/17/15;  
<http://www.thetaxadviser.com/newsletters/2015/dec/preparing-for-2016-filing-season.html>. [P]
- Lead article in *CPA Letter Daily*, 12/22/15
  - Included in AAA-CPA Weekly Update for 1/6/16
283. \* “Still Seeking Digital Direction,” *State Tax Notes*, part of a collection of articles by various state tax people on “Farewell 2015, Hello 2016; 78 STN 797 (12/14/15); 797-798.
282. “Poor Recordkeeping Hurts Taxpayers: Problems and Preventions,” *AICPA Tax Insider*, 10/29/15;  
<http://www.thetaxadviser.com/newsletters/2015/oct/poor-tax-recordkeeping-hurts-taxpayers.html>. [P]
- Per AICPA, 4,522 clicks as of 11/13/15
281. \* “Reviving Old Ideas to Address Long-Standing Sales Tax Issues,” *State Tax Notes*, Sept 28, 2015, fifth of a monthly column called *Moving Forward?* 1077- 1080. [D]
280. “Tax reform: Challenges of broadening the tax base,” *AICPA Tax Insider*, 9/17/15;  
<http://www.thetaxadviser.com/newsletters/2015/sep/tax-reform.html>. [P]
- Also published in *CPA Letter Daily*, 9/22/15
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- 8. \*"S Corporation Current Developments," with Stewart S. Karlinsky (SJSU), in *The Tax Adviser*, the tax journal of the AICPA, November 1992. [P]
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- 6. \*"The Case for Loss Recognition on Sale of a Principal Residence," in the *California Tax Lawyer*, publication of the California Bar Association, Summer 1992. [P]
- 5. \*"Current Developments in Basis and Adjustments to Basis," included in the updates chapter for the ABA Sales, Exchanges and Basis Subcommittee, in the Summer 1992 volume of the *ABA Tax Lawyer*, co-author. [P]

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- 4. \*"PAL Rule Clarification Should Aim to Simplify," letter to the Editor, published September 1991 in *Tax Notes*. [P]
- 3. \*"Subchapter S Simplification: An Analysis," with Stewart S. Karlinsky (SJSU), in *S Corporations: The Journal of Tax, Legal and Business Strategies*, Spring 1991. [P]

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- 2. \*"Rental of Residences" in *The Tax Advisor*, September, 1990, with Kris Maruchek (Ernst & Young). [P]
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## **COMMENT LETTERS (SUBMITTED TO TREASURY, IRS, CONGRESS OR STATE LEGISLATURE) (TESTIMONY DELIVERED IN PERSON IS INCLUDED ELSEWHERE IN VITAE)**

### **2013 to present – Letters involved with via AICPA Tax Executive Committee -**

<https://www.aicpa.org/Advocacy/Tax/Pages/2017TaxAdvocacyCommentLetters.aspx>

### **2013**

- Co-drafter of 10/30/13 AICPA letter to IRS on issues that need to be addressed related to the Supreme Court's decision in the Windsor (DOMA) case and the IRS issuance of Revenue Ruling 2013-17 in August 2013;  
[http://www.aicpa.org/Advocacy/Tax/Individuals/DownloadableDocuments/10-30-13\\_IRS\\_DOMA\\_Guidance\\_Request\\_Comment\\_Letter.pdf](http://www.aicpa.org/Advocacy/Tax/Individuals/DownloadableDocuments/10-30-13_IRS_DOMA_Guidance_Request_Comment_Letter.pdf).

- Co-drafter of AICPA letter to House and Senate on AICPA education tax provisions reform and comments on S. 1090 (113<sup>th</sup> Congress), 7/31/13;  
<http://www.aicpa.org/advocacy/tax/individuals/downloadabledocuments/aicpa-hr2253-education-comments-7-25-13.pdf>.

## 2012

- Testimony submitted for written record of July 10, 2012 Senate Finance Committee hearing on [Boosting Opportunities and Growth Through Tax Reform: Helping More Young People Achieve The American Dream](#).
  - [GPO report](#) of the hearing, page 162.
  - Also picked up in *Tax Notes Today*:
    - "PROFESSOR SUGGESTS GUIDELINES FOR TAX REFORM  
As it pursues tax reform, Congress should apply principles of good tax policy, reform tax expenditures to enhance equity, and modify incentives for workforce readiness, saving, and entrepreneurship, Annette Nellen of San Jose State University said in testimony submitted for the record for a July 10 Senate Finance Committee hearing. (Release Date: JULY 10, 2012) (Doc 2012-16127) See 2012 TNT 146-71."

## 2011

- Small Businesses and Tax Reform- written testimony submitted for the 3/3/11 House Ways & Means Committee hearing on this topic;  
[http://www.21stcenturytaxation.com/uploads/SmallBusinesses\\_TaxReform\\_NellenTestimony3-3-11.pdf](http://www.21stcenturytaxation.com/uploads/SmallBusinesses_TaxReform_NellenTestimony3-3-11.pdf).
- Testimony submitted to CA Assembly Revenue & Taxation Committee for 2/28/11 hearing on the California Use Tax Gap; <http://www.assembly.ca.gov/acs/committee/c21/hearings/2011hearings.htm>.

## 2009

- Comments on IRS proposals to simplify reporting for employer-provided cell phones (Notice 2009-46). Submitted by the AICPA to IRS on 9/18/09. Role: primary draftsperson.

## 2007

- Comments on proposed regulations on special rule under Section 152 for a child of divorced or separated parents or parents who live apart (REG-149856-03). Submitted by AICPA Individual Taxation Technical Resource Panel. Role: Primary draftsperson. [D]

## 2005

- Comments on Extension of the Federal Tax Research Credit ("Help Is Needed to Enable the Federal Research Tax Credit Meet Its Intended Purposes") submitted for the written record of a Senate Finance Committee Hearing – "Expiring Tax Provisions: Live or Let Die," 3/16/05 (requested by a committee staff member); available at page 104 at <http://finance.senate.gov/hearings/24063.pdf>. Role: sole author and submitter. [D]

## 2002

- Comments Noting Potential Issues Arising from Destruction of Property and Receipt of Funds Due to the 9/11 Terrorist Attacks. Submitted by individual members of the ABA Section of Taxation in April 2002. Role: Primary draftsperson. [D]
- Comments on Notice 2001-76 on proposed new rules to allow certain small businesses to use the cash method. Submitted by the AICPA Tax Accounting Resource Panel on February 28, 2002. Role: Contributor. [D]

## 2001

- Comments on Proposed Section 121 Regulations (REG-105235-99) on Exclusion of Gain on Disposition of a Principal Residence. Submitted by the individual members of the ABA Section of

Taxation on May 1, 2001. Reprinted in Tax Notes Today at 2001 TNT 96-24. Role: Primary draftsman. [D]

## **2000**

- “How to Address Taxation Issues Raised by E-Commerce,” submitted to federal and California legislators by Joint Venture Silicon Valley Network’s Tax Policy Group. Role: Primary draftsman. [http://www.jointventure.org/initiatives/tax/pos\\_ecommerce.html](http://www.jointventure.org/initiatives/tax/pos_ecommerce.html) [D]

## **1999**

- "The Impact of Complexity in the Tax Code on Individual Taxpayers and Small Businesses," submitted May 1999 by the ABA Tax Section. Role: Contributor. [D]

## **1998**

- Comments concerning IRC Section 121, Exemption from tax for gain on sale of a principal residence. Submitted by the ABA Section of Taxation on May 4, 1998. Reprinted in The Tax Lawyer (ABA), Spring 1998, page 619. Also available on Lexis in Fedtax library at 98 TNT 107-25 (6/4/98). Role: Primary draftsman. [D]
- Comments to members of tax-writing committees and Silicon Valley legislative delegation on recommendations to clarify and simplify worker classification rules. Submitted by Joint Venture's Council on Tax & Fiscal Policy in May 1998. Available on Lexis in Fedtax library at 98 TNT 107-30 (6/4/98). Role: Primary draftsman. [D]
- Comments to members of tax-writing committees and Silicon Valley legislative delegation on technical corrections and enhancements on new Section 170(e)(6), Donations of technology to K-12. Submitted by Joint Venture's Council on Tax & Fiscal Policy in February 1998. Role: Primary draftsman. Legislation subsequently introduced by Congresswoman Lofgren - H.R. 4476. [D]

## **1997**

- Comments to IRS on Regulations under Sections 167, 197, 338 and 1060. Submitted by the ABA Section of Taxation on December 16, 1997. Available on Lexis in Fedtax library at 98 TNT 1-10 (1/2/98). Role: Contributor. [D]

## **1996**

- Comments to House Ways & Means Committee hearing on the impact of fundamental tax reform on domestic manufacturing. Submitted by Joint Venture's Council on Tax & Fiscal Policy in August 1996. Role: Co-author. [D]
- Comments to House Ways & Means Committee hearing on the impact of federal tax reform on international competitiveness of American workers and businesses. Submitted by Joint Venture's Council on Tax & Fiscal Policy in July 1996. Role: Primary draftsman. [D]
- Comments to Senator Boxer and Congresswoman Eshoo on S. 1792 and H.R. 3498 - Computer Donation Incentive Act. Submitted by Joint Venture's Council on Tax & Fiscal Policy in July 1996. Role: Primary draftsman. [D]
- Comments to House Ways & Means Committee hearing on the impact of federal tax reform on state and local governments. Submitted by Joint Venture's Council on Tax & Fiscal Policy in May 1996. Role: Primary draftsman. [D]



## 1995

- Comments to Silicon Valley Congressional delegation on H.R. 803 and S. 351 to make the research credit permanent with changes. Submitted by Joint Venture's Council on Tax & Fiscal Policy in June 1995. Role: Primary drafts person. [D]
- Comments to Congressman Lantos on H.R. 510 - Misclassification of Employees Act. Submitted by Joint Venture's Council on Tax & Fiscal Policy in May 1995. Role: Primary drafts person. [D]

## 1994

- Comments to IRS on 1994 Business Plan Item to issue a revenue procedure under Section 1016 on adjusting basis of under-depreciated property. Submitted by ABA Section of Taxation on December 9, 1994. Role: Primary drafts person. [D]
- Comments to IRS on new Section 197. Submitted by the ABA Section of Taxation on September 30, 1994. Role: Contributor. [D]

## 1993

- Comments to IRS on transition rules for final Section 263A regulations. Submitted by AICPA Tax Accounting Committee on November 9, 1993. Role: Contributor. [D]

## QUOTES/INTERVIEWS

- BloombergBNA *Daily Tax Report*, 5/16/17, "Practitioners Voice Concern About New Tax Rules for Developers," by Allyson Versprille.
  - "Annette Nellen, a professor and director for the Master of Science in Taxation program at San Jose State University, said the legislative history also doesn't shed much light on what "used in a trade or business" means even though it appears in several areas of the Internal Revenue Code."
- *San Jose Mercury News*, Casey Tolan and Ethan Baron, ["What Trump's tax proposals would mean for the Bay Area,"](#) 4/27/17

"The biggest deduction California residents would miss is the state and local tax deduction, which lets people deduct the payments they make for state and local taxes from their federal tax bill. In 2014, the latest year with data available, Californians [deducted \\$101 billion](#) from their federal taxes thanks to this deduction, more than any other state in the country.

"That's a big deal for people in high income tax states like California," said Annette Nellen, a San Jose State University business professor who studies tax law.

Trump's tax proposal would double the standard deduction and eliminate most individual tax deductions other than those for a home mortgage and charitable gifts. Tax experts say that would mean more people choose to take the standard deduction instead of itemizing.

For a married couple filing jointly, for example, the standard deduction would double under Trump's plan from the current \$12,600 to \$25,200. If the couple had \$500,000 in mortgage debt and were paying a 4 percent interest rate, they'd be eligible for a mortgage deduction of just \$20,000 — so it would likely make more sense for them to take the standard deduction, Nellen said.

More people taking the standard deduction could mean less incentive to donate to charity. "Some charities might see a drop in donations, because it won't matter for people's taxes," Nellen said." ...

Meanwhile, the tax proposals would have some measures that could make high-income people dance. Notably, the plan would end the Net Investment Income Tax, which levels 3.8% on business and investment income for people with high incomes in part to pay for the Affordable Care Act. "For some really high income people — like the top two percent — it's in the millions of dollars of taxes," Nellen said."

- ABC7-TV – ["San Jose Expert Says There's Good, Bad in Trump's Tax Plan,"](#) by Katie Marzullo; 11 o'clock news; 4/26/17.



- CBS – 5KPIX – [“Trump Tax Plan Could Hit Bay Area Homeowners Hard.”](#) Len Ramirez, 4/26/17; 6 o’clock news.



- [Fox 2 KTVU 4 o’clock news on Trump Tax Plan](#) + [here](#) (via Skype).



- *Metro Silicon Valley*, Josh Koehn, [“Policy Aides in San Jose Are Held to Higher Ethical Standards than President Donald Trump.”](#) 4/19/17.
- *The Fiscal Times*, Beth Braverman, [“6 Red Flags That Might Get You Audited by the IRS.”](#) 1/19/17.  
 ““If you’re not actively out there trying to make money, and it’s clear that you’re living off of some other income, you’re setting yourself up for trouble,” says Annette Nellen, professor of accountancy and taxation at San Jose State University. “You have to give it a careful look to see whether it truly qualifies as a business.””
- *Wall Street Journal*, Laura Saunders, [“The Latest Bitcoin Hurdle: How to Tax It.”](#) 6/24/16; tied to AICPA comment letter on Notice 2014-21.  
 ““We’d like to know the tax rules before they turn into audit issues,” says Annette Nellen, a professor at San Jose State University in Silicon Valley, who helped draft the AICPA’s request.”
- CBS/KPIX [“Leaked Documents Show Some Uber Drivers Barely Making Ends Meet,”](#) 6/23/16; also on radio and in other cities.



- 2016 Filing Season – 3-minute video for AICPA - <http://bcove.me/amlwz46a>. Also distributed via email in AICPA News Update of 2/12/16.  
**“Tax Season Tidbits**  
 Tax expert Annette Nellen, CPA, JD, reminds practitioners to discuss the Affordable Care Act (ACA) and issues related to shared economy income with clients. Watch the video on the [Tax section homepage](#). Additionally, fact sheets on the ACA for [individuals](#) and [small business](#) from the AICPA’s [Tax Practitioner’s Toolkit](#) can help you start these critical conversations.”



- “IRS Forwarding Method Changes Requests Sent to Wrong Office,” *Tax Notes*, by Nathan J. Richman, 11/4/15, describing presentation at AICPA National Tax Conference on 11/2/15 with Scott Dinwiddie of the IRS Chief Counsel Office.
- “Taxing the Cloud,” *The Non Profit Times*, 10/5/15; <http://www.thenonprofittimes.com/news-articles/taxing-the-cloud/>.
- “Silicon Valley’s stealthy, selfish war on taxes,” *San Jose Mercury News*, Michelle Quinn, 9/11/15; [http://www.mercurynews.com/michelle-quinn/ci\\_28797868/quinn-silicon-valleys-quiet-tax-fight](http://www.mercurynews.com/michelle-quinn/ci_28797868/quinn-silicon-valleys-quiet-tax-fight).
  - “Annette Nellen, a tax professor at San Jose State, said not at all. “If you pay more, you are not managing your resources well,” she said. “It’s almost as bad to overpay as it is to underpay.””
- “What CPAs learned from their fathers,” *CPA Letter Daily*, 6/19/15; <http://www.journalofaccountancy.com/news/2015/jun/cpa-career-lessons-from-dads-201512454.html>.
  - “My father had a good sense of humor and a few accounting jokes he loved to tell. He was good at balancing work and family—dedicated to both and enjoying both. In subtle ways, he taught me to enjoy life, use humor to have fun and help put people at ease, to be punctual, to keep learning, and to not shy away from challenges.”
- “[Lodging Taxes and Airbnb Hosts: Who Pay, and How.](#)” by Ann Carrns, *New York Times*, 6/16/15.
  - “In some areas, private home rentals are exempt from the occupancy tax — but owners should make sure. “They should be checking their city or county government website,” said Annette Nellen, a member of the tax executive committee for the American Institute of Certified Public Accountants and a professor of accounting and finance at San Jose State University.”
- “[What Your CPA Wishes You Knew About Taxes.](#)” by Molly McCluskey, *US News & World Report*, 3/24/15.

“Annette Nellen, a CPA and professor of accounting and finance at San Jose State University, says that type of planning goes beyond retirement accounts. “Please ask for my tax advice *before* you do the transaction. The tax law is not always logical or unforgiving,” she says.

And there’s no going back once a mistake is made, such as taking out a loan with nondeductible personal interest rather than deductible mortgage interest or some other category of deductible interest, or if you made a large charitable contribution that was not properly documented or appraised.”

...

“Nellen says she often encounters a similar roadblock with charitable contributions. “If you make a charitable contribution of cash or noncash items worth \$250 or more, you *must* have documentation from the charity before the return is filed that states that you made the donation, the amount and whether you received anything in return,” she says. “Without this statement, even a canceled check or website receipt won’t be enough.”

- [“The Bacon Tax,”](#) by Laura Secorun Palet, 3/7/15, OZY  
 ““Not *all* meat causes these externalities,” says Annette Nellen, a professor at San Jose State University. Implementing fines for particularly polluting farms or educating consumers about the negative aftereffects of their dietary choices could be better options.”
- [“Changing Legal Status Provides Extra Tax Challenges for Same-Sex Couples,”](#) by Molly McCluskey, *US News & World Report*, 3/6/15.

“Even [same-sex couples](#) who haven’t had a change in status or a favorable legal ruling on their marriage shouldn’t expect to file the same way as they did in previous years, says Annette Nellen, a certified public accountant and professor of accounting and finance at San Jose State University. “If you had to file single head of household in a certain state last year, you should not assume it’s the same for 2014,” she notes.

Nellen says that same advice applies to information issued by a state’s tax authority, as it can lag behind changes to the marriage law. “Be careful where you’re getting advice, because there’s a lot of misinformation out there,” Nellen warns. “If it doesn’t sound right or too good to be true, you should go double-check.”

...

### **Far-reaching Consequences**

Changes to marriage law don’t only affect taxes, of course. Nellen encourages same-sex couples to regularly review all of their [benefit plans](#) and insurance policies and check with their employer to make sure they’re getting the broadest extent of benefits.

“If they took their job at a time when the federal government wasn’t recognizing same-sex marriage, it’s possible they had to forego certain benefits for their spouse because the employer wasn’t obligated to provide it to same-sex couples,” Nellen says. “If you’ve been with your company for a long time, be proactive about checking with your human resources department to make sure you and your partner are receiving everything you’re entitled to.”

...

### **Where to Find Resources**



...


“If you’re looking at FAQs or other information on a website, like the IRS or Treasury, you shouldn’t say, ‘Oh I looked at it six months ago,’” Nellen says. “If you have questions and you don’t think they were addressed, go back, because these pages continue to get updated.””

- *Business Insider*, “Bitcoin will be a big mess for both Bitcoin holders and the irs,” by Jonathan Marino, 2/19/15; <http://www.businessinsider.com/bitcoin-will-be-a-big-headache-for-both-bitcoin-holders-and-the-irs-2015-2>.
- HuffPost Live, Google Hangout discussion on President Obama’s tax proposal with host Ricky Camilleri and fellow panelist Josh Bivens, of the Economic Policy Institute, 1/19/15; 20 minutes; <http://live.huffingtonpost.com/r/segment/obama-state-of-the-union-tax-hike-on-the-rich/54b6e96b78c90a68db000287>.



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**Annette Nellen @anellen**  
Santa Clara, CA

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## Obama To Propose Tax Reform In State Of The Union

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In his State of the Union address on Tuesday, President Obama will lay out a plan to hike taxes for the wealthiest Americans and cut taxes for the middle class. HuffPost Live breaks down the plan and what it could mean for taxpayers. Originally aired on January 19, 2015

Hosted by: **Ricky Camilleri**

Guests:

-  **Josh Bivens @joshbivens\_dc** (Washington, DC) Research and Policy Director at Economic Policy Institute
-  **Annette Nellen @anellen** (San Jose, CA) Director of Graduate Tax Program San Jose State University

- “Taxpayer Advocate criticizes IRS’s use of FAQs & other unpublished guidance,” RIA Checkpoint Newsletter, 7/31/14.

“**RIA observation:** According to tax professor Annette Nellen, after submitting a question to the NTA on the role of FAQs back in 2011, the NTA’s response stated that FAQs don’t meet the standard of reliance for court cases and that taxpayers “would most likely not be able to avoid penalties based on FAQ reliance.” (<http://21stcenturytaxation.blogspot.com/2011/03/irs-faqs-modern-guidance-or-risky-stuff.html>)”

- “IRS Eyes Tightening Rules on Taxing Employee Perks,” Jennifer G. Hickey, 4/30/14, newsmax.com; <http://www.newsmax.com/US/IRS-rules-employees-perks/2014/04/30/id/568748/>.

“Nellen argues that the issue is further evidence there is a real need for tax reform.

"There are a whole host of rules that should be examined, but Congress really needs to look at tax reform in terms of lowering the corporate and individual tax rates, rather than when an employee gets a free meal," Nellen said.

All of the perks and fringe benefits, Nellen added, "should be viewed in the context of how we make the tax code simpler, more equitable and fairer to all taxpayers."

- "4 Tax Tips For Counseling High-Tech Startups," by Ama Sarfo, Law360, 4/4/14; <http://www.law360.com/articles/521736/4-tax-tips-for-counseling-high-tech-startups>.

Including ... "Meticulous record keeping is another key part of the process, since startups have to prove how and where they spent their money to claim federal and state research incentives for qualified projects, Nellen said.

"It's much easier to establish that standard from the outset as opposed to trying to do so when you're under audit from the [Internal Revenue Service](#) or state taxing agencies," Nellen said."

- "Camp Proposes Major Changes to Corporate Taxation," Matthew Madara and Jamie Arora, *Tax Notes*, 3/3/14.

"Nellen said making the credit permanent would be beneficial because it would allow companies to improve long-term planning, which was lacking when the temporary credit was enacted in 1981." [and others]

- "Best & Worst States to be a Taxpayer," by John S. Kiernan, Wallet Hub, March 2014; <http://wallethub.com/edu/best-worst-states-to-be-a-taxpayer/2416/#ask-the-experts>.

Tax advice: "One mistake is not paying attention to all that is on your tax return and related documents. Many people just look at the line that says amount owed or refund, thinking that is their federal tax liability. They should look at the total tax line of their Form 1040 (line 61) to see their total tax. They should also look at their W-2 wage forms to see what additional taxes they paid for FICA and Medicare (boxes 4 and 6). The FICA and Medicare tax was matched by the employer, but in effect paid by the worker in the form of lower wages.

Take all of these federal income and payroll taxes and divide it by your taxable income to find your average tax rate. We often hear news stories about people with less than \$50,000 of income not paying any tax, that usually is not true. Many of these individuals are wage earners and have at least paid payroll taxes of 15.3% (employee and employer share). Also, individuals pay federal excise taxes when they buy gasoline, alcohol, tobacco, airline tickets and a few other items. And, don't forget to look at what your state income and other state and local taxes are to get the full picture of what you contribute to funding government operations."

- "Taxes get easier for same-sex couples — sort of," MarketWatch, by Jonnelle Marte, 2/7/14; <http://www.marketwatch.com/story/taxes-get-easier-for-same-sex-couples-sort-of-2014-02-07>.
  - "And tax pros say that roughly a week into the filing season, it's too soon to know exactly how many headaches same-sex couples will face when preparing their returns. "There's a variety of open issues out there," says Annette Nellen, a tax and accounting professor at San Jose State University. "Some of them will probably surface during the filing season.""
- "Don't Make These Tax Mistakes," *The Wall Street Journal*, 1/31/14; <http://online.wsj.com/news/articles/SB10001424052702303743604579352792401467078>.
  - "'If you have to, follow up with the charity to get a proper letter," says Annette Nellen, a professor of accounting at San Jose State University in California."
- *CCH Federal Tax Weekly*, 1/23/14, "Practitioners' Corner: AICPA Award Recipient Discusses Tax Reform, Changes In Tax And Accounting Profession."

## AICPA Award Winner Discusses Tax Reform, Changes In Tax And Accounting Profession, Education, And More

Annette Nellen, JD, CPA, the recipient of the 2013 Arthur J. Dixon Memorial Award given by the Tax Division of the American Institute of Certified Public

community and also to improve the tax system. This is my second time serving on the AICPA Tax Executive committee, which is composed of a dedicated group

laws. Can you elaborate on why simplification is so important for small businesses?

**Nellen.** I testified on my own and not on behalf of the AICPA before the Senate Small

- “Lines are drawn over taxes as Missouri lawmakers return for annual veto session.” Rudi Keller, *Columbia Daily Tribune*, 9/8/13; [http://www.columbiatribune.com/news/perspectives/lines-are-drawn-over-taxes-as-missouri-lawmakers-return-for/article\\_1fb1d328-1755-11e3-91de-001a4bcf6878.html](http://www.columbiatribune.com/news/perspectives/lines-are-drawn-over-taxes-as-missouri-lawmakers-return-for/article_1fb1d328-1755-11e3-91de-001a4bcf6878.html).

“As they exist in Missouri law, income and sales taxes are as archaic as the Model T and the DC-2, said Annette Nellen, a professor of business at San Jose State University and creator of the “21st Century Taxation Blog.” Even from a distance, she has heard of the political battle raging in Missouri and has difficulty understanding why so much trouble is being made over this particular bill.

Modern tax policy should promote equity, so people with similar situations in life pay similar amounts of taxes, she said. Incomes below the poverty level should not be taxed, she said, and the highest income tax rates should only hit the wealthiest individuals.

With nine tax brackets, all for incomes below \$9,000, income taxes in Missouri are unnecessarily confusing, she said. “You really don’t need all these brackets,” Nellen said. “These \$1,000 brackets are kind of low and pointless.”

Like most states, she said, Missouri’s sales tax is too limited. Sales taxes should be viewed as consumption taxes and cover a much wider variety of transactions, Nellen said.

“States are going to have to do it at some point, otherwise they are going to get to a very high sales tax on a very low amount of consumption,” she said.” .....

“A good sales tax code would tax as many consumer transactions as possible and exempt transactions made by businesses, Nellen said. “Eliminating exemptions and expanding the kinds of transactions taxed must translate into lower rates, or the public won’t believe it.””

- [Interview](#) for Masters in Accounting.info website – August 2013.
- CCH, “IRS Releases Guidance on Tax Treatment of Married Same-Sex Couples,” *Federal Tax Weekly*, 9/5/13.
  - “**CCH Take Away.** “The guidance is a good start,” Annette Nellen, CPA, immediate past chair, Individual Income Tax Resource Panel, American Institute of Certified Public Accountants (AICPA) told CCH. The IRS is helpful in giving legally married same-sex couples the option to file amended returns rather than making it mandatory. Going forward, taxpayers and tax professionals will have many questions, which the IRS has promised to address in future guidance, Nellen noted.”
- “City of Alameda Moves Forward With Contingency Fee Business Tax Audit Effort,” David Howard, *ACTION ALAMEDA News*, 7/30/13; <http://www.action-alameda-news.com/2013/07/30/city-of-alameda-moves-forward-with-contingency-fee-business-tax-audit-effort/>.



Includes – “Such contingency fee audits can be problematic, says, Professor Annette Nellen, of the San Jose State University College of Business. Ms. Nellen is a CPA, instructs within the Department of Accounting and Finance, and writes extensively on tax policy and reform at the federal, multistate and California levels.

“It raises privacy concerns,” she told Action Alameda News. “Will this third-party firm have access to private personal or business information that they shouldn’t see, or will they re-use the data they collect for other purposes, like taking it to another jurisdiction to highlight potential audit targets there. Many people are surprised to get a letter from a third-party, and don’t want to give information to a third-party.”

Also, she said, third-party contingency fee companies are motivated only to find underpayments, which generate revenue for the firm. Government auditors tend to focus on ensuring that taxpayers pay the right amount of tax, including identifying and making adjustments for any overpayments.

Nellen provided a link to an American Institute of CPAs [position statement](#) issued this year that said contingency fee audit arrangements are likely to compromise the integrity of the tax system, and that “the contract auditor also has an incentive to close the audit to the detriment of the taxpayer.””

- "Tax Reform Solutions for Self-Employed Mulled at Senate Small Business Roundtable," by Kararon Leach, *Bloomberg BNA Daily Tax Report*, 140 DTR G-2, 7/22/13.
  - ""If you cannot describe in a few simple sentences how a rule works or it requires alternative calculations, the rule is not simple and either needs to be revised or repealed," said Annette Nellen, professor at the San Jose State University School of Business."
- ["Who's To Blame for Murky Regulations in IRS Scandal: Agency or Lawmakers?"](#) by David Grant, *The Christian Science Monitor*, 5/21/13
  - " Because the IRS, along with the Treasury Department, handles the regulations that spring from the tax code, “the IRS should be able to fix it on their own,” says Annette Nellen, a professor of accounting at San Jose State University. “The language in the statute does say ‘exclusively.’ ””
  - "San Jose State’s Professor Nellen points out that congressional inaction on the regulation over such a long time is tantamount to Congress indirectly endorsing the IRS’s interpretation. “Congress knew they were interpreting these rules in a certain way,” she says."
- “IRS Promises Swift Action On Guidance After Supreme Court Strikes Down DOMA,” *CCH Taxes on Parade*, Vol. 100, Issue No. 28, Report 27, 7/3/13.
  - ““The decision leaves much uncertainty for taxpayers,” Annette Nellen, CPA, immediate past chair, Individual Income Tax Technical Resource Panel, American Institute of Certified Public Accountants (AICPA), told CCH. “The IRS needs to issue formal guidance to help taxpayers and practitioners. In the past, the IRS has posted frequently asked questions (FAQs) on its website about same-sex marriage and IRS Chief Counsel has issued some determinations but formal guidance has been lacking,” Nellen explained.”
- *USA Today*, “Ruling means tax benefits for married gay couples,” by Jayne O’Donnell, 6/27/13, page 3B. Online at <http://www.usatoday.com/story/money/personalfinance/2013/06/26/supreme-court-ruling-gay-marriage-tax-benefits/2461219/>.

- “Another big question, says Annette Nellen, a professor of accounting and taxation at San Jose State University, is that the Internal Revenue Code refers at least 30 times to couples as a “husband and a wife.” She wonders if the IRS will clarify that or if Congress will get involved.”
- “One thing Nellen says she knows for sure: “States are going to have to take a look at ‘what does this mean’ for all of our taxes,” she says.”
- The Street Network, “Ways to Reduce Your Tax Liability for 2013,” by Billy Fisher, 4/22/13; <http://www.mainstreet.com/article/moneyinvesting/taxes/ways-reduce-your-tax-liability-2013-3>.  
 “Contributing to an IRA or a 401(k) plan will help build a nest egg and reduce an individual’s tax liability. “Be sure you are maximizing your retirement savings opportunities,” said Annette Nellen, a tax professor at San Jose State University. “If possible, invest the maximum amount in your IRA or employer-provided retirement plan.”  
 “The amount of pre-tax earnings an individual can contribute to a 401(k) plan rose from \$17,000 for 2012 to \$17,500 for 2013. “The dollar amount for contribution limits usually goes up each year,” Nellen said. “Check with your plan administrator to see if you need to do anything to increase your contribution amount.”
- ModernHealthcare.com, “Winners and Losers - Corporation tax overhaul would have very different effects for various healthcare sectors,” by Beth Kutscher, 4/13/13; <http://www.modernhealthcare.com/article/20130413/MAGAZINE/304139984/winners-and-losers>.
  - “But in setting a lower rate, the real question is what companies will have to give up in order for tax reform to be done in a revenue-neutral manner, said Annette Nellen, a professor of tax and accounting at San Jose State University. ”
  - “Nellen pointed, for instance, to the code section 199 deduction, which relates to domestic production activities, as well as credits for conducting research. Both are used by the pharmaceutical industry and would have a significant impact if they were on the chopping block.”
  - Also quoted: Martin Sullivan, Tax Analysts.
- Talk 910am San Francisco with Gil Gross – 10 minute on air interview about free meals provided to employees at some tech companies; 4/10/13; 5:05 pm.
- *Christian Science Monitor*, “Tax reform: Why a kinder, simpler tax code eludes Congress, so far,” by David Grant, 4/10/13; <http://m.csmonitor.com/USA/DC-Decoder/2013/0410/Tax-reform-Why-a-kinder-simpler-tax-code-eludes-Congress-so-far>.
  - “Whether either of the two political parties will eventually swallow hard and go along with Camp's broad outlines is anyone's guess. “We haven't had that conversation in Congress yet, saying, ‘How low will we go and what [deductions] will disappear?’ ” says Annette Nellen, a tax professor at San Jose State University in San Jose, Calif.”
  - Also quoted: Douglas Holtz-Eakin, former CBO director, and Bruce Bartlett, columnist and former Reagan adviser.
- KNTV (NBC), 5 pm news (4/8/13), interview (recorded) with Samuel Brock on free meals provided to employees by some tech companies; <http://www.nbcbayarea.com/video/#!/on-air/as-seen-on/Reality-Check--Tax-Coming-for-Free-Lunches-/202057831>.
- *San Jose Mercury News*, “No Free Meals! IRS considers taxing perks at Google, other tech firms” by Patrick May, 4/8/13; [http://www.mercurynews.com/business/ci\\_22982220/irs-is-looking-into-whether-free-meals-at?source=rss](http://www.mercurynews.com/business/ci_22982220/irs-is-looking-into-whether-free-meals-at?source=rss). Printed in paper, pages 1 and 4 of front section, 4/9/13.

- " "With the IRS [Congress] looking for places to reduce any special exclusions to what businesses can write off, it might just start cutting this back," said Annette Nellen, an accounting and taxation professor at San Jose State. "But this whole issue gets pretty complex; how do you define what qualifies as a work-related meal and what doesn't? And if Google employees are packing up free food and taking it home to eat, then that doesn't really seem fair, does it?"
  - "If these companies see the IRS seriously looking at this, they may take a closer look themselves and start to change their own practices.""
- Tax question answered on federal filing for registered domestic partners and same-sex couples in *USA Today*, 4/6/13; <http://m.usatoday.com/article/news/2050371>. Also printed in Money section of the paper on 4/12/13).
- Reuters, "Analysis: Gay Marriage Rights May Carry Bigger U.S. Tax Burden For Some," by Kim Dixon and Patrick Temple-West, 3/28/13; <http://www.reuters.com/article/2013/03/28/us-usa-court-gaymarriage-taxes-idUSBRE92R12020130328>.
  - "If the law is struck down, the Internal Revenue Service may need Congress to clarify the tax code, or the Obama administration may say same-sex married couples will be treated the same as opposite-sex marriages, said Annette Nellen, a tax professor at San Jose State University."
- Tax question answered on education incentive in *USA Today*, 3/21/13; <http://m.usatoday.com/article/news/1997335>.
- "Will an Upcoming Tax Reform Finally Be the Place to Hike the Gas Tax?" by Tanya Snyder, Streetsblog Capitol Hill, 3/14/13; <http://dc.streetsblog.org/2013/03/14/will-an-upcoming-tax-reform-finally-be-the-place-to-hike-the-gas-tax/>.
  - Much of the article is an interview.
  - "The good news, Nellen said, is that a gas tax increase is simple. It doesn't actually need to be part of an overarching conversation about tax rewrites or even transportation policy. It's a simple equation: adjust the excise tax on gasoline to make sure there's sufficient money in the Highway Trust Fund. "That would be the logical way to deal with that," Nellen said. "As far as tax reform, they're talking about major changes to tax rules in the system. Unless you're talking about moving to a vehicle-miles approach, I wouldn't put just increasing the dollar amount of the current excise tax under tax reform.""
- Tax reform Q&A, 570AM KLIF, Dallas, TX, 8:36 – 8:41 am, February 26, 2013.
- "Ditching the Income Tax," HuffPost Live conversation on 1/25/13 with hosts James Poulos and Alyona Minkovski; and other commentators Nick Gillespie and Dave Johnson (Reason).. <http://live.huffingtonpost.com/r/segment/jindal%2C-gop-governors-dump-income-tax/510178c902a7607e070003ee>
- Interview on KCBS on the fiscal cliff, 12/31/12 with news reporter Susan Kennedy.
- Reuters, "California fight tests U.S. states' compact on business taxes," by Nanette Byrnes, 12/14/12; <http://www.reuters.com/article/2012/12/14/us-usa-tax-multistate-idUSBRE8BD05N20121214>
  - "Annette Nellen, professor of accounting and finance at San Jose State University, said the change is an example of how the state has used the tax code as an economic development tool."

- "Taxing times online - Free ride over in some states, national levy possible for e-commerce," by Daniel Libit, *The Daily*, 11/23/12; <http://www.thedaily.com/article/2012/11/23/112412-news-online-taxes/>.
  - "“I think they are going to do something because the states are saying they can’t collect sales tax easily and states still need money,” said Annette Nellen, a professor of accounting at San Jose State University."
- "Ditch the Tax Code," HuffPost Live conversation on 10/19/12 with host Josh Zepps. Also participating: Charles Weise (Econ Professor at Gettysburg College), Ben Domenech (conservative commentator, blogger), John O'Meara (CFP). Thirty minute show - <http://live.huffingtonpost.com/r/segment/507ee96a2b8c2a20be000582>.



- "Cloud Services Face Taxing Dilemma," by Brandon Butler, *CIO*, 3/27/12; [http://www.cio.com.au/article/419968/cloud\\_services\\_face\\_taxing\\_dilemma/](http://www.cio.com.au/article/419968/cloud_services_face_taxing_dilemma/).

"The nuanced differences in the regulations point to the trouble states are having regulating the cloud, says Annette Nellen, who specializes in 21st century taxation at San Jose State University.

"It used to be easy," she says. Customers would go a store, buy a CD with preloaded software on, get a license for the software and pay a sales tax on it. When downloading of software became commonplace, many states ruled that the transfer of the software - even if it is not a transfer of a physical object - still constitutes a sale, and therefore can be taxed. Utah's ruling seems to indicate that merely accessing that software, and not just downloading it, can create a tax liability. "I think states are just looking for any possible way they can fit the cloud into the current tax code," Nellen says." ...

"Nellen says there's an easier way. Hawaii has taken the approach that simply all sales are taxed, including services, which would include cloud services. Only certain items are exempt, such as food and non-elective emergency care services. The more explicitly states can be in terms of outlining which services are taxed and which are not would make the rulings easier to understand, all three experts agree. But Miller says tax policy on a state level is a balancing act between states attempting to meet their revenue projections and officials not over taxing certain industries and emerging technologies.

"It's politics vs. the revenue needs of the state," she says. And if the Utah ruling is any indication, more states may be looking to capture some additional tax collections from cloud services."

- "Analysis: Dow Court Case Pushes Limit of R&D Tax Credit," by Patrick Temple-West and Ernest Scheyder, Reuters, 3/27/12; <http://www.reuters.com/article/2012/03/27/us-usa-tax-dow-research-idUSBRE82Q0BK20120327>.

"The cost to taxpayers of the R&D credit will likely continue to rise if Dow wins its suit against the IRS, said Annette Nellen, a tax professor at San Jose State University.

"Maybe more people will go back and file amended returns to see if there are supplies they overlooked," she added."

- "Many who qualify fail to take canceled debt tax exemption," by Connie Prater, Creditcards.com; several quotes; [http://www.creditcards.com/credit-card-news/1099\\_C-canceled\\_debt-income-amended-tax-return-1282.php](http://www.creditcards.com/credit-card-news/1099_C-canceled_debt-income-amended-tax-return-1282.php)
  - " "One of the reasons you can exclude that cancellation of debt income is that you're insolvent," says Nellen. "You can only exclude it up to the amount of your insolvency." "
- BNA Multistate Tax Report, Vol. 18, No. 11, 11/25/11, "California's Delay in Online Collection Law Sets Stage for Federal Solution, With or Without Streamlined System," pages 1 - 4 (longer version of interview noted below); [http://www.21stcenturytaxation.com/uploads/BNA\\_Interview11-26-11AmazonLaws.pdf](http://www.21stcenturytaxation.com/uploads/BNA_Interview11-26-11AmazonLaws.pdf).
- BNA *Weekly State Tax Report*, 2 ½ page interview entitled, "California Delays Online Sales Tax Collection Law, But Prospects for Federal Solution Still Seem Remote," 11/4/11. Also published in BNA Tax Management *Weekly State Tax Report* and BNA Tax Management *State Tax Library*. [P]
- Byrnes, Nanette, Reuters, "Analysis: Economy Shifts Erode States' Tax Bases," 11/3/11; <http://www.reuters.com/article/2011/11/03/us-usa-tax-states-idUSTRE7A256420111103>

"State tax codes may be difficult to repair as long as the economy is struggling, said Annette Nellen, a business professor at San Jose State University who follows California's tax woes.

"In tough economic times, you usually don't get great tax policy," she warned. "It's more like desperation." "
- The Fairness Doctrine radio [program](#); interviewed on tax reform, 10/21/11; 25 minutes; <http://www.dqrm.com/shows/TFD/2011/wk40/TFD-42-f.mp3> (about 1/3 into the file).
- Bruder, Jessica, "Tax the rich: Should millionaires really pay more?" *Christian Science Monitor* (10/15/11); <http://www.csmonitor.com/USA/Politics/2011/1015/Tax-the-rich-Should-millionaires-really-pay-more>.
 

" "Tax reform should be a nonpartisan activity," says [Annette Nellen](#), a business school professor at [San José State University](#) in [San José, Calif.](#), who testified at a recent [Senate Finance Committee](#) hearing on taxation. Ms. Nellen believes that there are common-sense changes – for example, eliminating the mortgage interest deductions on second homes – that could be palatable to both parties, make the tax code "simple, neutral and equitable," and bring in some revenue, too. But she worries such reforms are unlikely to come about in a climate where politicians are being pulled in too many directions at once.

"They're trying to do tax reform, deficit reduction, and economic stimulus all in one package," she says, frustrated. "That's just too many things." "

Also quoted: Robert Reich, former Labor Secretary.
- Taggart, Kendall, "Bills seek to better regulate tax breaks," *California Watch*, 10/6/11; <http://californiawatch.org/dailyreport/bills-seek-better-regulate-tax-breaks-12929>

"Annette Nellen, a professor at San Jose State University's College of Business, said she's pleased about the attention being paid to tax expenditures at the federal and state levels, but says the bills have some unfortunate limitations. She points out that they cover only income tax credits, when there are a lot of expenditures that come in the form of tax deductions and exemptions, such as the sales tax exemption for food.

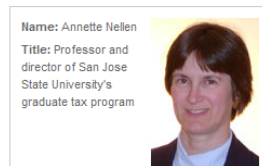
Tax deductions, exemptions and exclusions should have the same level of scrutiny and accountability, she argued. She also expressed concerns that penalties for changes in employment might be misaligned and questioned why the automatic sunset isn't tied to a particular data measure.

"It's a toss-up between what's an effective way to keep your tax policy sound and the reality of how difficult it is to repeal any incentive," Nellen said. "That's why in the federal system, they just grow and grow." "
- Eichler, ""Obama's Tax Hikes Expected To Have Little Impact on the Rich" by Eichler, *Huffington Post*, 9/20/11; [http://www.huffingtonpost.com/2011/09/20/obama-tax-rich\\_n\\_971658.html](http://www.huffingtonpost.com/2011/09/20/obama-tax-rich_n_971658.html).



- O'Brien, "Rise of cloud services another blow to local government tax revenues," *San Jose Mercury News*, 9/17/11; [http://www.mercurynews.com/business/ci\\_18905836?nclick\\_check=1](http://www.mercurynews.com/business/ci_18905836?nclick_check=1).
  - "But Annette Nellen, a tax professor in the College of Business at San Jose State, said the issue extends well beyond Silicon Valley. For instance, as people buy more e-books and retail bookstores such as Borders close, communities lose sales taxes.  
"California is just not paying attention to it," Nellen said. "It's going to hurt the whole state and other cities.""
- Interview on CNN/KSRO News 1350 (Sonoma County), 9/14/11, on "Amazon tax" and AB 155
- *BNA Daily Tax Report* (and other BNA publications), "Cloud Transactions Receive Growing Scrutiny From State Tax Departments," by Alexei Alexis, 6/13/11.
  - "While several states have begun to form positions on the taxability of cloud-related transactions, the majority of them have not caught up to the issue yet, resulting in a murky legal landscape, according to Annette Nellen, director of the masters of science in taxation program at San Jose State University. "I think we're still at a point of uncertainty and confusion," Nellen told BNA."
- USA Today website, "Answers to your last-minute tax questions," 4/6/11; <http://www.usatoday.com/money/perfi/taxes/2011-04-06-cpa-tax-questions.htm>

Q: If I itemize, can I deduct credit card interest?



A: Interest on loans used for personal expenditures, such as department store purchases charged to a credit card, is not deductible. One possible exception is if the charges were for higher-education expenses. In such a situation, take a look at IRS Publication 970, Tax Benefits for Education.

Annette Nellen

- *Emerites247.com*, "GE 'Zero' US Tax Furor Reignites Calls for Reform," 3/29/11; <http://www.emirates247.com/news/world/ge-zero-us-tax-furor-reignites-calls-for-reform-2011-03-29-1.374294>
  - ""If you just look at our statutory rate, it's high," said Annette Nellen, an accounting professor at San Jose State University, but "the effective tax rate for many companies is a lot lower."
  - Outrage or not, tough bargains will need to be reached if a reform deal is to be reached.
  - "It is going to depend on who all steps forward to say 'oh no, no, we can't get rid of the research credit, we can't get rid of that work opportunity tax credit,'" said Nellen.
  - "If you get enough people stepping forward to say you can't get rid of this stuff, then Congress I think will just step back and say, we'll leave the rate where it is."
- *State Tax Notes*, "Navigating the Changing Conditions of Operating in the Cloud," by Cara Griffith, 11/22/10
  - "Annette Nellen, a tax professor in the College of Business at San Jose State University, said that for income tax purposes: If there is no sale of tangible personal property, then the protections of PL 86-272 cannot apply. If a state has adopted an economic presence standard (like many states have), how is it interpreted to determine if the cloud service provider or licensor of software has substantial nexus with the state? If the state uses the factor presence approach for economic nexus, then the presence in the state of \$50,000 or more of property (such as a server or perhaps even licensed software) will created nexus or \$500,0 or sales (likely meaning sales to customers in the state) will create nexus."
  - Nellen said that determining the true object of a transaction can be difficult. For example, some products might include software embedded in the hardware, yet the bundled product is treated as just hardware. With cloud computing, if a customer uses a vendor's software to view data, the true

object of the transaction is the data, not the software, she said. According to Nellen: "For states that do not apply sales tax to services, they will likely look to existing law, including the true object test, to see what the main transaction is. If not, they will look to how the parties may have allocated the sales price between goods and services. Or perhaps state tax agencies will come up with special rules to determine application of sales tax, as many states did to determine taxability of software maintenance contracts sold with software."

- Associated Press, "Judge: Free speech protects Amazon buyers' data," 10/27/10; Published in Denver Post and Huffington Post
  - [http://www.denverpost.com/business/ci\\_16437214](http://www.denverpost.com/business/ci_16437214)
  - [http://www.huffingtonpost.com/2010/10/26/amazon-buyer-data\\_n\\_774406.html](http://www.huffingtonpost.com/2010/10/26/amazon-buyer-data_n_774406.html)
  - "Annette Nellen, a San Jose State University professor who has tracked efforts to collect use taxes on online purchases, said states should do more to encourage consumers to pay the tax. States could run campaigns explaining that paying up as the law requires helps school and storefront retailers, she said.

"If they want to make collection of use tax easier, it's not just Amazon, they need to find a way to have consumers get more compliant," Nellen said."
- MinnPost.com, "Oberstar points to road problem: a shortage of federal gas-tax revenue," by Derek Wallbank, 6/17/10; [http://www.minnpost.com/derekwallbank/2010/06/17/18994/oberstar\\_points\\_to\\_road\\_problem\\_a\\_shortage\\_of\\_federal\\_gas-tax\\_revenue](http://www.minnpost.com/derekwallbank/2010/06/17/18994/oberstar_points_to_road_problem_a_shortage_of_federal_gas-tax_revenue)
  - "'People who are buying more fuel efficient cars are fueling up less but still driving and still using the roads," said Annette Nellen, an expert on taxation and transportation at San Jose State University."
  - "You would think that because there's not enough money going in there right now that this would be addressed."
  - "It's not viewed as a burning issue yet, and whenever the discussion comes up about tracking vehicle mileage you have to ask how you're going to measure that," Nellen said. "First there's an issue of privacy, and second, is it that dire of a situation yet? And I think it is."
  - "You could also have more tollbooths, but that isn't highly desirable either."
  - "Nellen said solutions (and the unpopular votes needed to pass them) won't likely be fully realized until lawmakers realize the looming crisis in transportation funding — and that something needs to be done about it." "And as far as I can tell, no one's really paying attention to it."
- Capitol Watch Blog, KQED, "Tax Commission Plan = \$10 Billion Drop In State Revenues?" 1/13/2010; <http://blogs.kqed.org/capitalnotes/2010/01/13/tax-commission-plan-10-billion-drop-in-state-revenues/>
  - "Annette Nellen, a professor at San Jose State University who testified later in the morning, said while the commission strived for "revenue neutrality," it's unclear whether the recommendations achieved what she calls "distributional neutrality" — whereby the tax burden isn't shifted from one group (the wealthy, for example) to another (the poor)."
- *Los Angeles Times*, "California Tax Collectors Want Their Cut on Out-of-State Sales," by Cyndia Zwahlen, 12/22/09, with photo; <http://www.latimes.com/business/la-fi-smallbiz-tax22-2009dec22,0,1648792.story>.
  - "'It's \$1 billion a year now, but the concern is it's going to grow," said Annette Nellen, an accounting and finance professor at San Jose State University who writes frequently about tax issues."
- *The Trusted Professional* (newspaper of the NY State Society of CPAs), "Careful Tax Research Can Reveal Hidden Opportunities," by Jamie Murphey, 7/1/09, pg. 9. Several quotes including:

- "Tax research can also present tax planning opportunities."
  - Included plug for a tax research webcast I was presenting on 7/15/09.
- Feministing.com blog – interview on tax policy and issues, 5/9/09;  
<http://www.feministing.com/archives/015373.html#more>.
- *CQ Weekly* (Congressional Quarterly) – 4/13/09, Clea Benson, "Keep it Simple, Genius," p. 836:
  - "I think it's going to postpone simplification efforts, because the concern is to get people back to work and the economy stimulated," said Annette Nellen, a tax professor at San Jose State University who blogs about overhauling tax policy.
  - Plus a few other references and quotes.
- NBC Bay Area Evening News – 4/2/09 – green tax provisions; also shown in Los Angeles and San Luis Obispo (<http://www.ksby.com/Global/story.asp?S=10146903>).
- KGO radio interview – 2/23/09 – increasing sales tax rate versus broadening the base.
- *Climatewire*, "Adding up the tax consequences of climate change -- a growth area," by Christa Marshall.
  - "Maybe if we didn't give employers such a high deduction for flying their staff around the country, some of them would consider telecommuting or webcasting more," said Annette Nellen, a tax professor at San Jose State University in California.
- The *Orange County Register*, "State agency solve the budget deficit by raising taxes," by Brian Joseph, 6/5/08; <http://www.ocregister.com/articles/board-tax-state-2060957-services-sales>.
  - "Annette Nellen, a San Jose State tax professor and a fellow at the New America Foundation, wrote in a recent study of the state's tax base that "(T)here is no reason to tax laundry detergent, but not dry cleaning services."" [not a quote, but a reference to my work]
- The *Orange County Register*, "State lawmakers want to tax downloads," by Brian Joseph, 3/14/08; <http://www.ocregister.com/articles/tax-state-calderon-1999326-taxes-california>.
  - "You're just going to have a bigger use tax problem," admits Annette Nellen, a San Jose State tax professor who nonetheless supports taxing downloads.

Nellen likes the tax, in part, because increasing revenues isn't her biggest concern – rationale tax policy is. A fellow at the liberal New America Foundation, Nellen has been urging the state to broaden its sales tax because she says a "consumption tax" should tax all the things we consume – goods and services, products and downloads.

"Our tax base hasn't kept up with how we do business and how we live," she said, and that means state revenues will naturally dwindle unless something is done.

"The way we consume things have changed, but we still have a 1930s tax base," she said.

- *The Chicago Daily Herald*, "Internet Calling Still an Evolving Market," Matthew Rusling, 11/7/06
  - "What happened in Virginia is an example of what could happen with other states," said Annette Nellen, a fellow at the New America Foundation.
- *Worth*, "Taxing Decisions," By Michael Verdon, 4/1/05;  
[http://www.worth.com/Editorial/Z\\_Junk\\_ToSort/Taxing-Decisions.asp](http://www.worth.com/Editorial/Z_Junk_ToSort/Taxing-Decisions.asp).
  - "The cries for tax reform are cyclical," notes Annette Nellen, professor of tax and accounting at the College of Business at San Jose State University in California. "It tends to come up every seven to 10 years."
- *Silicon Valley-San Jose Business Journal*, "Tax proposal may ask businesses to dig a bit deeper," by Timothy Roberts, 2/7/03;  
<http://sanjose.bizjournals.com/sanjose/stories/2003/02/10/story5.html?page=1>.



- "Businesses are going to argue that this is money that they could have put into hiring new workers," says Annette Nellen, tax professor at San Jose State University.
- *Wall Street Journal*, Tax Report by Tom Herman, May 1, 2002, "Latest Capital-Gains Rules Will Benefit People Who Own Homes for Short Term"
  - "Another big question is whether the Treasury will allow taxpayers to rely on the new rules to amend tax returns for prior years. "I think the IRS will provide some retroactive relief," says Annette Nellen, tax professor at San Jose State University and head of an ABA tax section committee that has worked on this subject."
- *The Crafts Report*, "Uncle Sam and the E-Commerce Tax, Loretta Radeschi, April 2002; <http://www.craftsreport.com/april02/ctech.html>.
  - "The rationale behind the ITFA is to allow time for study during the infancy of e-commerce to help ensure fair and workable rules that won't impede growth of the Internet," says Annette Nellen, CPA, Esq., and accounting and finance professor at San José State University. "Reasons against the ITFA include concerns of the federal government restricting state and local action, and singling out one type of commerce for special treatment," she adds.
  - Other quotes as well, plus Nellen's e-links website URL highlighted.
- Stratton, IRS DRAWS FLAK FOR AIRCRAFT OVERHAUL CAPITALIZATION TAM, 73 Tax Notes 119, 10/14/96

"An Academic's Perspective

INDOPCO reiterates the rule that expenses are presumed to be capital unless the law provides otherwise. Justice Blackmun, writing for the majority, stated that deductions are the exceptions to the norm of capitalization. Business people hate that result, and they and their representatives would like the presumption to run the other way, in favor of deduction. Each issue is 'very fact-specific,' said Annette Nellen, a professor at San Jose State University's Graduate Tax Program. Nellen had highlighted the TAM at the May meeting of the American Bar Association Section of Taxation, held in Washington. At the time, she noted that the TAM failed to address either what life should be used or how to handle the capitalization of interest.

Guidance is needed, she said. Although Nellen understands that the Service is still studying INDOPCO, she hates to see it 'drag on.'

It might be appropriate for Congress to step in and make a policy call on the inspection cost issue, she said. Airline safety is of national interest, not unlike environmental remediation, Nellen noted. 'Some clear rules would be beneficial.' As accountants like to say, 'uncertainty is expensive,' she added."

## APPENDIX B

### PRESENTATIONS, PANEL DISCUSSIONS, AND CONFERENCE PROCEEDINGS [1990-PRESENT]

**Note: Some of the articles and reports can be found at [www.cob.sjsu.edu/nellen\\_a/](http://www.cob.sjsu.edu/nellen_a/).**

AACSB Categorization noted in [] after each entry:

L – Learning and Pedagogical Research – influence teaching-learning activities of the college

P – Contributions to Practice – influence professional practice, such as articles in professional journals and presentations at professional conferences

D – Discipline-based Scholarship – add to the theory or knowledge base of a discipline

#### 2017

283. What's New Concerning Cancellation of Qualified Real Property Business Indebtedness", ABA Tax Section Mid-year meeting, Washington, DC, with Aaron Gaynor, Jarrod Kiyuna and Jason Kristall (IRS), 5/13/17. [P]

282. The Sharing Economy: Tax Points and Policy, Multistate Tax Commission mid-year meeting, San Diego, 3/10/17. [D]

281. 2016 Tax Update and Outlook for 2017, presented to AFWA and IMA chapters, February 28, 2017, Santa Clara. [P]

#### 2016

280. Self-Employed Entrepreneur or Employee? The Future of the Gig Workforce," AICPA National Tax Conference, Washington, DC, 11/15/16. [P]

279. Post-Election Tax Outlook, CalCPA Santa Cruz Discussion Group, 11/9/17. [D]

278. A Look Back in Tax Reform Time for Lessons Learned, TEI-SJSU Tax Policy Conference – Tax Reform – Getting Ready for Action in 2017, Santa Clara, 8/2/16. [D]

277. New and Used Ideas for State Tax Systems, Multistate Tax Commission (MTC) Annual Conference, Kansas City, MO, 7/27/16 ([ppt file](#)). [D]

- Noted in [8/1/16 blog post](#) of McDonald Hopkins law firm, "Economist proposes ideas for state tax systems as governors grapple with new taxes (blog refers to Nellen as economist for some reason).

276. Income Tax Update, presented at the 2016 Annual Income Tax Seminar of the Taxation Section of the California Bar, 6/24/16; San Francisco. [P]

275. New Economy Overview, presented at the IRS-SJSU Small Business Tax Institute, 6/22/16, Santa Clara. [P]

274. Post-DOMA Tax Considerations, AICPA Conference on Tax Strategies for the High-Income Individual, 5/25/16, Las Vegas. [P]

#### 2015

273. “Reform for Our Broken Tax System – What and When?”, 11/17/15 at Stanford Law School for the Silicon Valley and Stanford Law School Chapters of the Federalist Society; with Edward Kleinbard, USC School of Law; Eric Ryan, DLA Piper; Roger Royse; Royse Law Firm. [D]
272. “Employee Classification and the Modern World,” AICPA National Tax Conference, 11/3/15, Washington, DC.
271. “Avoiding Accounting Method Mistakes,” AICPA National Tax Conference, 11/2/15, with Scott Dinwiddie, Special Counsel, Associate Chief Counsel IT&A, IRS; Washington, DC.
270. “New World Order of Capitalization Regs,” CalCPA Real Estate Conference, 10/28/15, Burbank.
269. “Hot Tax Topics,” presented to Tax Committee of the ABA Business Law Section at annual meeting in Chicago, 9/17/15.
268. Two presentations at the Georgetown University Law Center, 38<sup>th</sup> Annual Advanced State & Local Tax Institute:
- a) “Back to the Future: Applying Existing Tax Laws to a New Economy,” 8/7/15; with Harley Duncan, KPMG, and Helen Hecht, Multistate Tax Commission.
  - b) “Playing Catch-Up: How Legislatures are Creating New Laws,” 8/7/15; with Harley Duncan, KPMG, and Mark Yopp, McDermott Will & Emery LLP.

Reported in “Tax Administrators Face Increasing Pressure as the New Economy Develops,” by David Sawyer, *State Tax Notes*, 8/17/15.

“State legislatures have been slow to react to new technology, and courts are generally taking conservative approaches to the laws governing them. However, new technology is lowering barriers to entry in various fields and creating space for more new businesses to participate in the U.S. marketplace, said Annette Nellen, a tax professor at San Jose State University.

"You're going to have people involved with very small operations but with multijurisdictional issues," Nellen said. If states want tax compliance, they will have to either find easier ways for taxpayers to comply or impose the tax-collecting obligation higher in the food chain -- at an intermediary level such as Airbnb Inc. rather than at the rental level, she added.

Some of these issues are new and may require new rules, Nellen said. However, she added, some issues are not as novel as they appear and instead require an examination of whether the current rules should be better clarified or modified to some extent.”

267. “Federal Tax Reform Proposals,” TEI-SJSU Tax Policy Conference, May 15, 2015 with Roger Royse, Royse Law Firm, and Eric Ryan, DLA Piper; Santa Clara.
266. “Tax Updates, Surprises and Outlook,” Peninsula-Silicon Valley Chapter of IMA, 3/18/15 [P]
265. “Tax Update for the 2015 Filing Season,” Accounting and Finance Women’s Alliance, Silicon Valley Chapter, 2/24/15. [p]
264. “Helping Clients with Virtual Currency Transactions and Open Issues,” ABA Tax Section Mid-year meeting, 1/31/15 with Timothy Fitzsimmons, Dentons, Toronto. [P]

## 2014

263. “Virtual Currency – Virtual Tax Effects Too?” – 30<sup>th</sup> Annual TEI-SJSU High Tech Tax Institute, 11/10/14, Palo Alto, CA; co-presenters: Rob Massey, Deloitte; and Eric Ryan, DLA Piper. [P]
262. “Employee and Independent Contractor Concerns,” AICPA National Tax Conference, 11/4/14, Washington, DC. [P]
261. “Property Transactions Basics as a Foundation for Understanding Virtual Currency and Other E-Commerce Matters,” TEI-SJSU High Tech Tax Institute Academy, 10/17/14, Sunnyvale, CA [P]

260. “Differences between VAT and Sales Tax & Overview of sales tax in the US for e-services/intangibles,” European Value Added Tax – Are you prepared for the changes? TEI Santa Clara Valley Chapter seminar, Santa Clara, CA; co-presenter Karl-Heinz Haydl, GE. [P]
259. AICPA Model Tax Curriculum 2014 Revisions and Recommendations for Implementation, AAA Annual Meeting, August 4, 2014,, Atlanta, GA; with Nancy Nichols, James Madison University; Hughlene Burton, UNC, Charlotte; Shelley Rhoades Catanach, Villanova University; Brian Spilker, Brigham Young University.
258. Why Tax Reform Should Be On Your Planning Agenda, AICPA Practitioners Symposium and Tech+ Conference, Las Vegas, 6/11/14. [P]
257. How to Be ACA Conversant, AICPA Practitioners Symposium and Tech+ Conference, Las Vegas, 6/11/14. [P]
256. Virtual Currency and Taxation, Silicon Valley Bitcoin Meetup, 5/20/14, Sunnyvale, CA.
255. Domestic Federal Tax Reforms, presented to the 2014 TEI-SJSU Tax Policy Conference, February 28, 2014, Santa Clara.[D]
254. 2013 Tax Update presented to the Accounting & Financial Women’s Alliance - *Silicon Valley* Chapter #103, Santa Clara, 1/28/14. Longer version presented to the Silicon Valley Chapter of the Institute of Management Accountants; 2/18/14. [P]

## **2013**

253. Federal Tax Reform – Are We There Yet, Will We Get There?, Annual Meeting of the California Bar Taxation Section, with Yuelin Lee (EY), November 6, 2013, San Jose. [P]
252. Application of Tax Reform Proposals to Your Company, TEI-SJSU High Tech Tax Institute, with Sadler Nelson (EY), November 5, 2013. [P]
251. The Future of Sales Tax – 2013 League of California Cities Annual Conference & Expo, with Lloyd deLlamas, September 18, 2013.
250. Advanced Tax DOMA Brings Changes to the Nation, AICPA webinar (2 hours), with Dominique Molina, CPA, 9/18/13.
249. Avoiding Ethical Violations in Preparing and Filing Federal Tax Returns, [Strafford webinar](#), 8/27/13; with Joe Marchbein, CPA, Missouri; 90 minutes.
248. Tax Reform: Thoughts, Predictions & Overall Analysis – AICPA webinar with Don Longano of PwC and Mel Schwarz of Grant Thornton, July 24, 2013; 1 hour.
247. Infrastructure Ethics for Tax Practitioners: A Checklist Approach to Supporting Ethical Conduct
- a. Presented 6/28/13 at the California Bar Taxation Section Income Tax Conference, San Francisco, CA
  - b. Presented 8/27/13 to the Silicon Valley Chapter of the Accounting & Financial Women's Alliance, Santa Clara, CA
246. Sales and Use Tax in California, Lorman seminar in San Jose, all day, with Steve Oldroyd and Tanya Terbe-German of BDO.
245. Nexus Fundamentals for Sales and Use Tax Compliance, Strafford webinar, 2 hours; May 8, 2013; with Gerald J. Donnini II and James H. Sutton, Jr. of Moffa Gainor & Sutton, Fort Lauderdale, FL and Sylvia Dion, Partner, PrietoDion Consulting Partners, Westford, MA.
244. Tax Refresh for the 21st Century – keynote address at FEI conference – Washington Policy Update; Millbrae, March 28, 2013

- Also participated on a panel on Taxation of Innovation with Ron Dickel, Vice President – Global Tax and Trade, Intel Corporation; Gary Sprague, Baker McKenzie; Mark Andrus, Grant Thornton.
243. California: The Perfect Storm for Tax Reform?, Bloomberg BNA webinar; with Oksana Jaffe, Principal Consultant, CA Assembly Revenue & Taxation Committee; and Jennifer Petersen, Partner, KPMG; March 26, 2013; 90 minutes.
242. Setting the Stage, presentation at the TEI-SJSU Tax Policy Conference: Tax Policies for Multijurisdictional Income, March 1, 2013.
241. The Prospects for Tax Reform in President Obama's Second Term, presented at ABA Tax Section Mid-year meeting, 1/25/13 with Eric A. San Juan, Office of the National Taxpayer Advocate, Washington, DC; Joshua D. Odintz, Baker & McKenzie LLP, Washington, DC; Reba Raffaelli, Legislative Director and Chief Policy Advisor, Office of Representative Charles B. Rangel, Washington, DC., Orlando, FL. [C]
240. Taxation for the 21st Century: Why Tax Reform is on the Table and How to Help Your Clients Understand, Illinois CPA Society webinar; 1/16/13. [D]
239. Individual Tax Update: Top Ten Things You Need to Know for Filing 2012 Returns, AICPA Webinar; with Jonathan Horn and Ken Rubin; 1/15/13 (262 attendees). [P]
- 2012**
238. Annual Tax Update, Peninsula-Palo Alto IMA Chapter, 12/19/12. [P]
237. Interest: Deductible or Not?, presented at California CPA Education Foundation's Tax Update and Planning Conference, 11/19& 20/12, Burbank and San Francisco. [P]
236. California Tax Update, presented at California CPA Education Foundation's Tax Update and Planning Conference, 11/19/12, Burbank. [P]
235. Federal Domestic and State Tax Updates, TEI-SJSU High Tech Tax Institute, 11/13/12; with Jennifer Peterson, KPMG. [P]
234. The Fiscal Cliff and Its Tax Implications for Individuals and Businesses, California State Bar 1-hour webinar, 11/9/12. [P]
233. Hot Tax Topics, AICPA National Tax Conference, November 7, 2012, Washington, DC. [p]
232. Circular 230 Review and Update, presented to the American Association of Attorney-Certified Public Accountants, Northern California Chapter, San Jose, 9/19/12.
231. Ethics for Tax Return Preparer, webinar presented for Strafford, 8/28/12; with Gerard Schrieber, CPA and Joe Marchbein, CPA; <http://media.straffordpub.com/products/ethics-for-tax-return-preparers-2012-08-28/presentation.pdf>. [P]
230. Tax Aspects of Foreclosure, Debt Cancellation and Modification, AICPA webinar, co-presenters: Janet C. Hagy, Hagy & Associates, P.C, and Ira A. Lipstet, DuBois, Bryant & Campbell, LLP, 8/15/12. [P]
229. Mid-year Tax Update, CalCPA Society, San Jose Chapter, 8/9/12. [P]
228. Comparing the Budgets and Frameworks: The President, Republicans and Treasury: Information You Need for Planning, AICPA webinar, 5/30/12; with Paul Hansen of the Concord Coalition; moderated by Dominique Molina. [D]
227. Individual Income Tax Update: You Have an Extension, Now What?, AICPA Small Business Practitioners Tax Conference, Las Vegas, 5/3/12 [P]

226. Amendments & Penalties to Circular 230: What You Need to Know, Knowledge Congress, webinar, 5/1/12; co-presenters: Linda Galler of Maurice A. Deane School of Law at Hofstra University, and Joseph M. Persinger, Milbank, Tweed, Hadley & McCloy LLP.  
[http://www.knowledgecongress.org/speakers\\_2012\\_Circular\\_230.html](http://www.knowledgecongress.org/speakers_2012_Circular_230.html) [P]

225. Tax Policy and Issues of Complexity, Tax Policy Conference - *Tax Reform: Status, Needs & Realities*, sponsored by SJSU Lucas Graduate School of Business, TEI Santa Clara Valley Chapter and CA Bar Tax Section's Tax Policy Committee, 2/3/12, Santa Clara, CA [D]

224. Annual Tax Update and Outlook for 2012, Silicon Valley IMA Chapter, 1/25/12, Santa Clara. [P]

## **2011**

223. Annual Tax Update and Outlook for 2012, Peninsula-Palo Alto IMA Chapter, 12/20/11, Santa Clara. [P]

222. Federal Domestic and State Tax Updates, 27th Annual High Tech Tax Institute, 11/8/11, Palo Alto; with Jennifer Petersen, KPMG. [P]

221. Taxation of the Virtual Space, CA Bar Tax Section Annual Meeting, 11/5/11, San Jose; with Bart Bassett, Morgan, Lewis, Hugh Goodwin, DLA Piper and Eric Ryan, DLA Piper. [P]

220. Affiliate Nexus and Sales Tax – Its Legality and Implications, BNA Webinar with Arthur R. Rosen of McDermott Will & Emery LLP and Brian W. Toman of Reed Smith LLP, 10/5/11. [P]

219. 2011/2012 Tax Legislative Update (tax reform), 9/15/11, The State Bar of California Annual Meeting, Long Beach. [P]

218. Mid-Year Tax Update, presented to the CalCPA Silicon Valley Chapter, July 7, 2011, San Jose. [P]

217. What's Next California (<http://www.nextca.org/>), participation on Plenary Panel #3 on Taxation with Joel Fox, Lenny Goldberg and Mark Ibele; moderated by Judy Woodruff; Torrance, CA, June 26, 2011. This "deliberative democracy" exercise was made into a documentary for PBS. An excerpt on the tax panel can be found at <http://www.nextca.org/topics/entry/taxation-fiscal-policy>.

216. Client Relationship Ethics for Tax Practitioners for AAA-CPA Nor Cal Chapter, May 11, 2011, San Jose. [P]

215. Seeking Taxpayers - A Review of State Efforts to Broaden Their Nexus Reach, presented to the California Municipal Revenue and Tax Association (CMRTA), Division 1, 3/25/11, Menlo Park. [P]

214. Principles of Sound State Tax Policy, TEI-SJSU Tax Policy Conference, 2/11/11, Palo Alto. [D]

213. Worker Classification Issues Involving the IRS and Franchise Tax Board, 1/20/11, webcast for California Bar Cyber Institute. [P]

## **2010**

212. 2010 Tax Update, Silicon Valley IMA Chapter, December 16, 2010 and Peninsula-Palo Alto Chapter, December 21, 2010. [P]

211. Worker Classification, AICPA National Tax Conference, October 26, 2010, Washington, DC. [P]

210. Keeping Up With New Tax Perspectives, California Bar Tax Section Young Tax Lawyers Silicon Valley Chapter, March 25, 2010, San Jose. [P]

209. Tax Update, Peninsula-Palo Alto IMA Chapter, January 20, 2010, Sunnyvale. [P]

## **2009**

208. 2009 Tax Review, Silicon Valley IMA Chapter, December 17, 2009, San Jose. [P]

207. Tax Roundtable, Palo Alto Area Bar Association (PAABA), December 10, 2009, Palo Alto. [P]

206. State Tax Reform Efforts: Measuring State Tax Actions Against Tax Principles, National Conference of State Legislatures (NCSL) Fiscal Leaders Seminar, December 9, 2009, San Diego, co-panelists: Ron Snell, NCSL; Rep. Thom Watson, Maine; Senator Richard Devlin, Oregon; Rep. Richard Carlson, Kansas. <http://www.ncsl.org/?tabid=19336> [D]
205. Federal Domestic and State Tax Updates, 25<sup>th</sup> Annual SJSU-TEI High Technology Tax Institute, November 10, 2009, Palo Alto, CA, co-presenter: Kim Reeder, KPMG. [P]
204. 21<sup>st</sup> Century Taxation – Overview to Tax Reform, Republican Club at The Villages, June 22, 2009. [P]

## **2008**

203. High Tech Tax Update, CalCPA's Hi-Tech Financial Executives Conference, November 20, 2008. [P]
202. Federal Tax Update, 24<sup>th</sup> Annual SJSU-TEI High Tech Tax Institute, November 18, 2008; co-presenters: Ivan Humphreys, Wilson Sonsini; and Buff Miller, Cooley Godward. [P]
201. Tax Reform – High Tech Friend or Foe, 24<sup>th</sup> Annual SJSU-TEI High Tech Tax Institute, November 17, 2008; co-presenter Bill Barrett, Applied Materials. [D]
200. Tax Update, IMA Peninsula-Palo Alto Chapter, October 22, 2008. [P]
199. Taxation of E-Commerce, California Municipal Revenue & Taxation Association regional meeting, August 15, 2008, Pinole, CA. [P]
198. AICPA Advocacy of Good Tax Policy, AAA Annual Meeting, Anaheim, August 6, 2008; co-panelist Judyth Swingen, Professor of Accounting and Associate Dean for Graduate Business Programs University of Arkansas at Little Rock. [L]
197. "CA Event: How Do/Should We Tax? Tax Reform for California's New Economy," co-sponsored by the New America Foundation and UC Center in Sacramento, 2/27/08; co-presenters Lenny Goldberg, California Tax Reform Association; Dr. Alan Auerbach, UC Berkeley; Jim Hawley, TechNet. [D]
196. "Tax Consequences of Carbon Emission Allowances: Much Ado About CO<sub>2</sub>," presented at the ABA Tax Section Meeting, January 19, 2008, Lake Las Vegas, NV, presented with Kelly Alton, Nationwide Exchanges Services. [P]

## **2007**

195. "Tax Update" presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants, November 13, 2007. [P]
194. "Federal and Multistate Tax Update" presented at the 2007 SJSU/TEI High Tech Tax Institute, with Brian Pedersen - Alvarez & Marsal, Palo Alto, November 6, 2007. [P]
193. "Greening of the Tax Laws" presented at the 2007 SJSU/TEI High Tech Tax Institute, with Dan Kostenbauder - Hewlett Packard, Palo Alto, November 6, 2007. [P]
192. "California Tax Reform Perspectives" presented at the 12<sup>th</sup> Annual Northern California Annual Conference of the Municipal Officials for Redevelopment Reform, San Jose, October 13, 2007. [D]
191. "Business Aspects of Climate Change" presented at SJSU Alumni College, October 6, 2007 and SJSU Seminar - Alternative Sources of Energy, December 4, 2007. [D]
190. "Tax Update" presented to the 2007 High Tech Industries Conference for Financial Professionals, California CPA Education Foundation, Santa Clara, September 28, 2007. [P]
189. "Business Aspects of Global Warming" presented to the SJSU Meteorology Forum, April 25, 2007 [D]



188. San Jose State University's *Legacy of Poetry* poster presentations and creation of websites on poets connected to SJSU's 150 years history with extensive websites created for Edwin Markham and Professor Henry Meade Bland. [www.sjsu.edu/reading/poetry.htm](http://www.sjsu.edu/reading/poetry.htm). [D]

187. 150 Years of Great Novels and SJSU's Literary History – slide show presentation on San Jose State's literary history. Creation of large scrolls listing great novels by decade from 1857 – 2006 with space for students and employees to leave comments or sign their name for books they read. Included information on many of the books and authors as well as a timeline of key world and SJSU events. This was part of the "Wall of Reading" project of the SJSU Campus Reading Program. February 2007. [L]

## 2006

186. "Federal High Tech Tax Current Developments," presented at the 22<sup>nd</sup> Annual SJSU-TEI High Tech Tax Institute, November 6, 2006; co-presenter Brian Cumberland of Alvarez & Marsal [P]

185. "Tax Update," presented at the 2006 High Tech Industries Conference for Financial Professionals, California CPA Education Foundation, September 22, 2006, Santa Clara, CA. [P]

184. "Lurking E-Commerce Taxation Issues," presented at

- CA Bar Northern California Tax Conference, San Francisco, June 16, 2006. [P]
- 79<sup>th</sup> Annual Meeting of the State Bar of California, Monterey, CA, October 6, 2006 [P]
- 2006 Annual Meeting of the CA Tax Bar & the CA Tax Policy Conference, San Jose, CA, November 3, 2006 [P]

183. CSU Workshop on Retention, Tenure, and Promotion Criteria and Procedures, February 24, 2006, Los Angeles; co-presenters Roberta Ambrosino, Acting Director Centre for Teaching and Learning, CSUDH and Bonnie Zimmerman, Associate Vice President for Faculty Affairs, SDSU. [L]

182. "Era of Rising Expectations – Liberal Education & The Journey to an Educated Person," presented at the SJSU Achieving Greater Expectations Institute, January 18, 2006. [L]

## 2005

181. "Tax Reform – What Could It Mean for You and Your Clients?" presented to the California CPA Society San Jose Chapter's Tax Interest Group, December 14, 2005. [P]

180. "Tax Update," presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants, Mountain View, CA, November 15, 2005. [P]

179. "IP Tax Considerations for Technology Companies: A Transactional Approach," presented to the Santa Clara County Bar Association IP Section, with Roger Royse, partner at Montgomery Law Group, San Jose, November 9, 2005. [P]

178. "Federal Tax Developments," presented at the 21<sup>st</sup> Annual SJSU/TEI High Technology Tax Institute, with Danni Dunn of Ernst & Young and Mel Schwarz of Grant Thornton, in Palo Alto, November 7, 2005. [P]

177. "High Tech Tax Update," presented to the California CPA Foundation High Tech Industries Conference, September 27, 2005. [P]

176. "Inventory Taxation Basics for Small Businesses," presented at the 2<sup>nd</sup> Annual AICPA Conference on Small Business Taxation, Baltimore, MD, July 18, 2005. [P]

175. "How Proposed Tax Reform Can Affect Your Clients," presented at the 2005 AICPA Practitioners Symposium, Orlando, FL, June 7, 2005 [P]

174. "What Does It Mean To Be An Educated Person? Essential Dialogue for General Education Reform," presented at the Association of American Colleges & Universities (AACU) conference on

*General Education and Assessment: Creating Shared Responsibility for Learning Across the Curriculum*, February 17, 2005, Atlanta, GA. Co-presenters: Gail G. Evans, Associate Dean of Undergraduate Studies; and Emily Wughalter, MUSE Director. [L]

173. "Unanswered Questions in Intangibles Capitalization," presented at the ABA Tax Section Meeting, San Diego, CA, January 22, 2005. [P]

## **2004**

172. "Tax Update," presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants, Mountain View, CA, November 16, 2004. [P]
171. "Federal Tax Update," presented at the 20<sup>th</sup> Annual High Technology Tax Institute sponsored by SJSU and TEI, Palo Alto, CA, November 9, 2004; co-presenter: Nicholas J. DeNovio, Deputy Chief Counsel, IRS, Washington, D.C. [P]
170. "Credits, Costs & Technology: Technology Tax Update," presented at the Annual Meeting of the California Tax Bar & the California Tax Policy Conference, San Jose, November 6, 2004. [P]
169. "Internet Business, Local Taxation & Nexus," presented to the California Municipal Revenue and Tax Association Annual Conference, Fresno, CA, October 20, 2004. [P]
168. "High Tech Tax Update," presented to the California Bar Annual Meeting, October 9, 2004, Monterey. [P]
167. "High Tech Tax Update," presented to the California CPA Foundation High Tech Industries Conference, September 23, 2004. [P]
166. "Helping to Develop Educated Persons at SJSU," presented to the new faculty as part of both the new faculty workshops and the Educated Person forums, co-presenter – Gail Evans, Associate Dean of Undergraduate Studies, September 8, 2004. [L]
165. "Overview to MUSE: Helping Freshmen Students Succeed at SJSU and Much More," presented to the SJSU International & Extended Studies Spring Conference on Leadership & Change, April 27, 2004. [P]
164. "Reforming California's Budget Process," Forum sponsored by Joint Venture Silicon Valley Network and the Bay Area Economic Forum, co-panelists: Jim Cunneen, San Jose Silicon Valley Chamber; Martha Kantor – Foothill-De Anza Community College District; Fred Silva, Public Policy Institute of California; Dwight Stenbakken, California League of Cities; moderator – Phil Yost, Mercury News; February 27, 2004, Sunnyvale. [D]

## **2003**

163. "High Tech Tax Update," presented to the American Society of Woman Accountants, September 23, 2003, Santa Clara, CA. [P]
162. "Getting to Know SJSU," presentation to docents for the new Dr. Martin Luther King, Jr. Library, July 9, 2003. [L]

## **2002**

161. "Issues & Opportunities," presented at a Tax Policy Roundtable – Considering California's Overall Tax System: Equity, Efficiency, Economic Impact and What is Right & Wrong with the System, co-sponsored by UC, CSE, Senate Office of Research and Senate Revenue & Taxation Committee. Fellow presenters: Alan Auerbach, UC Berkeley; Charles McLure, Hoover Institute; Terri Sexton, CSU Sacramento and Institute for State and Local Finance; and Steve Sheffrin, UC Davis; December 3, 2002. [D]

160. "2002 Tax Update," presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA), November 19, 2002. [P]
159. "Stock Options – Operations & Issues," presented to the Economic Forum, sponsored by the Redwood City San Mateo County Chamber of Commerce and Joint Venture: Silicon Valley Network, Redwood City, October 1, 2002. [P]
158. "California Tax Fundamentals – What Do We Collect, How Much and Why?" presented at a conference co-sponsored by Joint Venture: Silicon Valley Network and the California Futures Network - *Taxes & Our Communities - Is Our System Sustainable? - Forum on State & Local Taxes*, September 26, 2002. [D]
157. "The New Financial Reporting and Audit Environment: The Basics and Relevance of Enron, Sarbanes-Oxley 2002 and Other Recent Changes," presented at the Santa Clara County Assessor's Training Conference, Sunnyvale, September 6, 2002. [P]
156. "Tax Issues Resulting from National Disasters," presented at the ABA Tax Section Midyear Meeting, January 19, 2002, New Orleans; co-presenters: Michael Hirschfeld, Dechert, New York, NY; Victoria B. Bjorklund, Simpson Thacher & Bartlett, New York, NY; Larry B. Langdon, Commissioner, Large & Midsize Business Division, Internal Revenue Service, Washington, DC; Frank Ng, Deputy Director Pre-Filing and Technical Guidance, Internal Revenue Service, Washington, DC; and Pamela F. Olson, Deputy Assistant Secretary (Tax Policy), Department of the Treasury, Washington, DC. [D]
155. "Tax Relief for Involuntary Conversions," presented at the ABA Tax Section's Sales, Exchanges & Basis Committee meeting in New Orleans, January 19, 2002. Co-presenters: Craig Houghton, Baker, Manock & Jensen, Fresno, CA; and James R. Walker, Rothgerber Johnson & Lyons LLP, Denver, CO. [P]

## 2001

154. "Individual Tax - Dependency Exemption, Phase-outs, EITC, Child Credit," presented at the ABA-AICPA-TEI Tax Simplification Conference, December 4, 2001, Cannon House Office Building, Washington, DC. I represented the AICPA on a panel on individual tax simplification. [D]
153. "E-Commerce Taxation – Myths and Realities," presented to the Rotary Club of San Jose, November 28, 2001. [P]
152. "High Tech Current & Basic Issues – Tax and Accounting Software Issues, R&D Regulations, Documentation Issues," presented to the SJSU/TEI 17<sup>th</sup> Annual High Tech Tax Institute, November 13, 2001, Sunnyvale, CA; co-presenters: Dan Rosen, IRS Industry Counsel (Research Credit); and Jim Shanahan, PricewaterhouseCoopers. [P]
151. "Annual Tax Update – What Does the Tax System Look Like Today?" presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA), November 12, 2001, Mountain View, CA. [P]
150. "High Tech Federal Tax Update," presented at the 2001 California Bar Tax Section Annual Meeting, November 11, 2001, San Francisco, CA. [P]
149. "Understanding the Current E-Commerce Tax Debate," presented to the San Jose Silicon Valley Chamber of Commerce, September 26, 2001. [P]
148. "Tax Update," presented at the 2001 High Tech Industries Conference for Financial Professionals, sponsored by the California CPA Education Foundation, September 21, 2001, San Jose, California. [P]

147. “‘Together’ But Not as the Tax Law Envisions – Overview to Tax Considerations of Property Transactions Between Unmarried Individuals,” presented at the ABA Tax Section Annual Meeting. Co-presenters: John Polich, Sidley & Austin, Los Angeles; Howard J. Levine, Roberts & Holland, Washington DC; and Paul McKenney, Raymond & Prokop, P.C., Southfield, MI. [P]
146. “E-Commerce: To Tax or Not to Tax? That is the Question – Or Is it?” presented at the 14<sup>th</sup> Annual Computer Law Conference: Software, Networks, and E-Commerce, June 29, 2001, San Francisco; sponsored by Berkeley Center for Law and Technology and the University of Texas School of Law. [P]
145. “Principles of Good Tax Policy,” presented at the AICPA Spring Tax Division Meeting, Vancouver, June 15, 2001. Paper available at <http://ftp.aicpa.org/public/download/members/div/tax/3-01.pdf>. [P]
144. “The Intersection of Tax Policy and Simplification and Property Transactions,” presented at the ABA Tax Section May Meeting, Washington, DC. Co-presenters: Laurence Crouch, Shearman & Sterling, New York; and John Polich, Sidley & Austin, Los Angeles. [P]
143. “High Tech Tax Update,” presented to the Tax Section of the Santa Clara County Bar Association, April 26, 2001. [P]
142. “Empowered Choices,” speech delivered at the 2001 SJSU Honors Convocation, April 20, 2001, in my role as 2000/2001 Outstanding Professor at SJSU. [L]
141. “Update on E-Commerce Taxation: Focus on Events of the Past Year,” presented at an all-day Forum sponsored by Joint Venture: Silicon Valley Network on April 6, 2001, entitled *Sales & Use Tax in the New Economy: Focus on Simplification and Action*. Presenter and Conference Chair. [P]
140. “Taxation of Technology Licensing,” presented to Professor Han’s Technology Licensing class at Santa Clara University School of Law, March 6, 2001. [P]
139. “Keys to Understanding and Utilizing the Federal and California Research Tax Credits,” presented to the Silicon Valley chapter of the American Society of Women Accountants, February 27, 2001. [P]
138. “Update on Emerging Tax Issues: E-Commerce, UUT and Franchise Fees,” presented at the 2001 Annual California Society of Municipal Finance Officers (CSMFO) Conference, February 27, 2001, San Jose; co-presenter Don Maynor, attorney. [P]
137. “Legislative and Policy Matters,” presented at the PriceWaterhouseCoopers Forum *Focusing on the Tax Function of New Economy Technology Companies*, February 22, 2001, Palm Springs, CA. Co-presenters: Richard Mull, Virginia Gates and Christine Sanderson of PriceWaterhouseCoopers, and Bob Comfort of Amazon.com. [P]
136. “Policy Goals Underlying the R&D Tax Credit,” presented at the Tax Council Policy Institute (TCPI) Symposium on the R&D Tax Credit in the New Economy, February 15, 2001 in Washington, D.C. Co-presenters: Randy Capps, EDS Corporation; The Honorable Robert Matsui, U.S. Congress; Mark McConaghy, PriceWaterhouseCoopers; Paul Oosterhuis, Skadden, Arps, Slate, Meagher & Flom; Brigitta Pari, Tax Counsel, Senate Finance Committee; and James Shanahan, PriceWaterhouseCoopers. [P and D]
  - Cited in [\*A Comparison of Tax Benefits for New and High-Tech Companies in the U.S. and China\*](#), by Yinan Zhang, Tax Analysts, 8/13/12.
135. “Life Cycle of an Internet Company” presented at the ABA Section of Taxation Mid-Year meeting on January 14, 2001. Co-presenters: Carol Conjura, KPMG LLP, Washington, DC; and Jack Donovan, Ernst & Young LLP, Washington, DC, Ben Mazza, Illusion Fusion, New York; Christopher Ohmes, Treasury Dept., Washington, DC. [P]

134. "Gain the Competitive Advantage for Attracting and Retaining Employees," presented on January 10, 2001 in Palo Alto. Sponsored by the California Society of CPAs (Peninsula Chapter) and the Tax Policy Group of Joint Venture: Silicon Valley Network. Role: Moderator. [P]

## 2000

- 132, 133. "Post Election Tax Predictions and 2000 Tax Recap," presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA), November 14, 2000 and to the Santa Clara County Bar Association Tax Section on November 15, 2000. [P]
131. "Buy, Sell, Exchange, Rent, Share, Use, Hold, Convert – Tax Considerations of Residential Properties" presented to the AICPA Tax Section's Annual Meeting, November 7, 2000, Washington, D.C. [P]
130. "Impact of E-Commerce on Local Government Revenues," presented at the California Municipal Business Tax Association's Annual Meeting, Modesto, CA, October 26, 2000; co-presenter: Brian Moura, City of San Carlos. [P]
129. "High Tech Tax Update" presented at the California CPA Education Foundation's 2000 High Tech Industries Conference, September 21, 2000 in Los Angeles, and September 22, 2000 in Silicon Valley. [P]
128. "E-Commerce Taxation - How Internet Taxation affects Silicon Valley Companies," presented to the California CPA Society's Silicon Valley Forum; co-presenters: Mark Klitgaard of Deloitte & Touche LLP and Fred Main of the California Chamber of Commerce, July 20, 2000. [P]
127. "E-Commerce: A Review and Analysis of Federal Domestic Tax Issues," presented to the Tax Section of the Santa Clara County Bar Association on July 12, 2000. [P]
126. "SalesExchangesandBasis.Com," presented at the ABA Tax Section's May Meeting, May 13, 2000, Washington, DC. Co-presenters: David Hudson, Ernst & Young LLP, Washington DC; and Christopher Ohmes, Tax Specialist, Treasury Dept., Washington, DC. [P]
125. "Academic Freedom and Curriculum Decisions," a discussion panel presented at SJSU. Role: Moderator and coordinator. Panelists: Professors Bill Briggs, Eloise Hamann, Tim Hegstrom, Jonathan Roth, and Bill Wilson. April 26, 2000. [L]
124. "Internet Taxation Overview – Focus on State and Local Issues," presented to the staff of the Santa Clara County Board of Supervisors, April 19, 2000, San Jose. [P]
123. "Getting a Grasp of the Intangibles: The Final Section 197 Regulations," a teleconference presentation sponsored by the ABA. Co-presenters: Susan Reaman, Branch 5 Chief, Office of Assistant Chief Counsel (Passthroughs & Special Industries), IRS, Washington, DC; Alan Doris, Benesch, Friedlander, Copland & Arnoff, Cleveland, OH; and Kevin Anderson, Deloitte & Touche LLP, Washington, DC; April 5, 2000. [P]
122. "Transaction Taxes and the Internet – Moving Towards a Policy Framework," presented at a forum co-sponsored by Joint Venture: Silicon Valley Network Council on Tax & Fiscal Policy, and the Bay Area Economic Forum, March 22, 2000, Palo Alto. [D]
121. "Taxation of Technology Licensing," presented to Professor Han's Technology Licensing class at Santa Clara University School of Law, March 7, 2000. [P]
120. "E-Commerce Taxation," presented to the Santa Clara Valley Chapter of Tax Executives Institute (TEI) in Santa Clara, CA, February 22, 2000. Co-presenters: Katrina Doerfler, Cisco; Dan Kostenbauder, Hewlett Packard; Gary Sprague, Baker & McKenzie; Nancy Perks, Microsoft. [P]
119. "Internet Taxation," on KQED FM's Forum with Michael Krasny, January 25, 2000, co-panelists: Jason Pontin, editor, Red Herring; and Dr. Alan Auerbach, economist, UC Berkeley. [P]

118. "Exploring Issues in Investments in Residences," presented to the ABA Tax Section's Individual Investments & Workouts Committee; co-presenters: Thomas Hausman, Case Western Reserve University School of Law, and Alex Drapatsky of Chuhak & Tecson (Chicago), January 22, 2000. [P]
117. "Tax Considerations for High Tech Start-ups" presented to the Peninsula Chapter of the California Society of CPAs, San Mateo, January 11, 2000. [P]

## 1999

116. "E-Commerce: Will the Tax Man Cometh?" sponsored by the Business Journal, December 16, 1999. Co-panelists: Congresswoman Zoe Lofgren, Assemblyman Ted Lempert, Scott Budman (KNTV), Kim Marchner (UPS E-commerce Exec. Dir.), Stan Sokul (EC Advisory Commissioner), San Jose, CA. [D]
115. "Timeline Review of Activities Related to Discussions on Internet Taxation," presented to the San Jose Chapter of the Institute of Management Accountants (IMA), December 15, 1999. [P]
114. "E-Tax and Other E-xciting Tax Developments" presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA), November 16, 1999. [P]
113. "Capitalization versus Expensing," presented at the Arizona Society of CPA's 1999 Federal Tax Institute, Phoenix, AZ, November 12, 1999. [P]
112. "Emerging High Tech IRS Audit Issues - Point/Counterpoint," at SJSU/TEI 14th Annual High Tech Tax Conference, November 9, 1999. Co-presenters: Robert Rible, IRS, and Paul Robeck, KPMG, Portland, OR. [P]
111. "High Technology Tax Update," presented to the 1999 Annual Meeting of the California Tax Bars, Coronado, CA, November 7, 1999. [P]
110. "Information Technology in the Curriculum," presented at SJSU. Co-presenters: Dean Patricia Breivik, Associate Vice President Lee Dorosz, Professor David Mesher, and Professor Andrew Wood; October 21, 1999. [L]
109. "E-Commerce Taxation Issues," presented to the Mission Society of Enrolled Agents, October 19, 1999 in Sunnyvale. [P]
108. "E-Commerce Taxation Legal Considerations," presented at E-Commerce Taxation Workshop sponsored by UC Berkeley's School of Information Management and Systems and Deloitte & Touche LLP, October 1, 1999. [D]
107. "Manage Your Time, Don't Let It Manage You," presented to the SJSU Institute of Management Accountants (IMA) Student Club, September 21, 1999. [L]
- [http://www.cob.sjsu.edu/facstaff/nellen\\_a/TIMEMGMT.PDF](http://www.cob.sjsu.edu/facstaff/nellen_a/TIMEMGMT.PDF)*
- 105, 106. "Hot Topics in Tax" presented at the California CPA Education Foundation's 1999 High Tech Industries Conference, September 16, 1999 in Los Angeles, and September 17, 1999 in Silicon Valley. [P]
104. "Interesting Tax Facts and How They Impact Our Tax Lives," presented to the Calabasas Kiwanis Club, September 15, 1999, Calabasas, CA. [P]
103. "Tax Accounting Current Developments," presented at the ABA Tax Section's Annual Meeting, August 6, 1999 in Atlanta. Co-presenters: Carol Conjura, KPMG Peat Marwick; Jack Donovan, Ernst & Young LLP; Christy Turgeon, Treasury Department; Kelly Alton, Special Counsel to the Assistant Chief Counsel (Income Tax & Accounting), IRS; Jeffrey Mitchell, Chief Counsel's Office, IRS. [P]
102. "E-Commerce Tax Considerations for Local Government," presented to Council of Cities of San Mateo County, July 23, 1999, Colma, CA. Co-presenters: Dan Kostenbauder, General Tax Counsel for Hewlett Packard, and Brian Moura, Assistant Manager, City of San Carlos. [P]

101. "E-Commerce Tax Considerations for Local Government," presented June 29, 1999 at the Municipal Management Assistants of Southern California's conference on "Can You Afford the High Price of Tax-Free Internet Sales?" in Santa Clarita, CA. Co-presenters: Tim Steele, City of San Jose; Scot Grierson, Deloitte & Touche LLP, Lloyd deLlamas, HdL. [P]
100. "Tax Reform in the United States - Current and Proposed," presented June 26, 1999 at conference on "Fiscal Politics for the Economic Enterprise: A Comparison Between International Patterns," in Montegridolfo, Italy. Co-presenters: tax and economics professors from Italy, Ireland, Brazil, Argentina, Mexico, U.S., Korea, Japan, and Australia. [D]
99. "Recent Developments under IRC Section 1033," presented to the Sales, Exchanges, & Basis Committee at the ABA Tax Section Mid-Year meeting, May 1, 1999, Washington, D.C.; co-presenters: Kelly Alton, Special Counsel to the Assistant Chief Counsel (Income Tax & Accounting), IRS, Washington, D.C.; David Shechtman, Montgomery, McCracken, Walker & Rhoads, LLP, Philadelphia, PA. [P]
98. "Sales, Exchanges & Basis Updates," presented to the Sales, Exchanges, & Basis Committee at the ABA Tax Section Mid-Year meeting, May 1, 1999, Washington, D.C.; co-presenter: John Pridjian, Sidley & Austin, Los Angeles, CA. [P]
97. "Tax Accounting Update," presented to the Tax Accounting Committee at the ABA Tax Section Mid-Year meeting, April 30, 1999, Washington, D.C.; co-presenters: Jack Donovan, Ernst & Young LLP; Jody Brewster, Skadden Arps; Christine Turgeon, Department of Treasury; Martin Scully, Office of Chief Counsel, IT&A Branch 5; David Crawford, Office of Chief Counsel, IT&A Branch 5, Washington, DC. [P]
96. "E-Commerce@cities," presented to the Peninsula Division of the League of California Cities, April 22, 1999, Sunnyvale, CA; co-presenters: Dan Kostenbauder, Tax Counsel, Hewlett Packard; Tim Steele, Corporate Outreach, City of San Jose. [P]
95. "High Tech Tax Update" presented to the Santa Clara County Bar Association Tax Section, April 22, 1999, San Jose, CA. [P]
94. Panel participant to critique Inaugural Class Project of Pepperdine University's School of Public Policy - E-Commerce and Taxation: A Plan for California; April 10, 1999, Malibu, CA. Co-Panelists: Pamella Dana, California Trade and Commerce Agency; Matt Fong, Sheppard, Mullin, Richter and Hampton; Joel Fox, Joel Fox Consulting; Tim Lynch, City of Los Angeles; Richard Rahn, Novecon, Ltd.; Joseph Rodota, KPMG Peat Marwick; and Morley Winograd, Senior Policy Advisor to Vice-President Gore. [D]
93. "Electronic Commerce - Impacts on City Revenue" presented at the California Society of Municipal Finance Officer's (CSMFO) Annual Conference, March 2, 1999 in Monterey. Co-presenters: David McPherson, City of San Jose; and Brian Moura, City of San Carlos. [P]
92. "State and Local Tax Considerations Regarding E-Commerce - An Introduction," presented to the Santa Clara County Cities Association, February 25, 1999.[P]
91. "Identifying Ownership of Intangible Assets" presented at the Sales, Exchanges & Basis Committee meeting at the ABA Tax Section Mid-Year Meeting, January 16, 1999 in Orlando, FL. [P]
90. "Recent Accounting Method Court Cases: Overview and Analysis" presented at the Tax Accounting Committee meeting at the ABA Tax Section Mid-Year Meeting, January 15, 1999 in Orlando, FL. Co-presenters: Kelly Alton, Income Tax & Accounting, IRS; John Aramburu, Income Tax & Accounting, IRS; Christine Turgeon, Treasury Dept.; Barbara Young, Ernst & Young LLP. [P]
89. "E-Commerce and the Impact on City Revenues and Tax Policy," presented at the League of California Cities Revenue & Taxation meeting, January 14, 1999; Millbrae, CA. Co-presenters: Joseph Hilson, Council Member Hayward; Don Maynor, MRC; Brian Moura, Assistant City Manager, San Carlos; Terry Ryan, Director-State and Local Taxes, Apple Computer. [P]



88. "What You Need To Know About the New Confidentiality Privilege for Taxpayer Communications," presented on January 6, 1999 to the Peninsula Chapter of the California CPA Society, San Mateo, CA. [P]

86, 87. "1999 Tax Outlook" presented on January 6, 1999 to the Peninsula Chapter of the California CPA Society, San Mateo, CA; and updated version presented to the Tax Section Monthly Discussion Group of the Santa Clara County Bar Association on February 9, 1999. [P]

## 1998

85. "What Do Proposed Repeal of the Tax Code, IRS Restructuring, and Internet Tax Freedom, Mean for Silicon Valley Businesses and Their Accountants?" presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA) on November 17, 1998. [P]

84. "Taxation of Intellectual Property," presented at the Arizona Society of CPA's Federal Tax Institute, November 13, 1998, Phoenix, AZ. [P]

83. "IRS Restructuring and Reform Act of 1998 - What Does It Mean for Taxpayers and Tax Advisers?" presented to the Santa Clara County Bar Association Tax Section on October 26, 1998. Co-presenters: David Kirsch, Brian McMahon (Acting District Director for the Central District of the IRS), Steve Sibley. [P]

82. "Exchanges Involving Qualified Use Problems: Dealer-Investor, "Mega-Residences," Vacation Homes," presented at the Third Annual National Conference on Like-Kind Exchanges," Coronado, October 23, 1998, with Ron Platner of Streich Lang in Phoenix. [P]

81. "Understanding and Working with Section 197 on Amortization of Intangibles," part of the continuing education course offerings of the SJSU High Tech Tax Institute, registration fees used to fund scholarships for full-time MST students; presented October 17, 1998; co-presenter: Dan Gianinni, PricewaterhouseCoopers LLP. [P]

80. "High Technology Tax Trends and Issues," presented at the High Technology Conference sponsored by the California CPA Education Foundation, September 23, 1998 with Professor Kathleen Wright, CSU Hayward. [P]

78, 79. "Cash or Accrual? -- And What Other Accounting Method Considerations Does The IRS Expect a Tax Practitioner To Make?" presented to (1) Mission Society of Enrolled Agents, September 15, 1998, and (2) Peninsula Chapter of CPAs Taxation Interest Group, October 20, 1998. [P]

77. "Internet Taxation" presented to the California Municipal Business Tax Association, San Jose, August 12, 1998. [P]

76. "Section 197 Issues" presented to the Sales, Exchanges, and Basis Committee of the ABA Tax Section, August 1, 1998, Toronto, with Kevin Anderson and Annette Smith, Office of Tax Legislative Counsel, Treasury; Alan Doris of Bensch, Friedlander, Coplan & Aronoff, Cleveland; and George Middleton of Nixon, Hargrave, Devans & Doyle, Washington DC. [P]

75. "Current Tax Accounting Developments" presented to the Tax Accounting Committee of the ABA Tax Section, July 31, 1998, Toronto, with Ellen McElroy, Ernst & Young LLP; Dwight Mersereau, IRS; Annette Smith and Christine Turgeon, Treasury. [P]

74. "Change in Character of an Item-Does It Constitute a Change in Method of Accounting?" presented to the Tax Accounting Committee of the ABA Tax Section, July 31, 1998, Toronto, with Jack Donovan of Ernst & Young LLP; Stephen Gertzman of Ernst & Young LLP; Robert Zarzar of PriceWaterhouseCoopers; Dwight Mersereau, IRS; Annette Smith and Christine Turgeon, Treasury. [P]

72, 73. "Basic High Tech Tax and Accounting Issues;" this 8-hour self-created course (including materials) is part of the continuing education program of the SJSU High Tech Tax Institute.

Registration fees fund scholarships for full-time MST students. This course was presented twice - in June and July 1998. [P]

- 71. "Federal Tax Legislative Update: What's on the Congressional Agenda for 1998?" presented to the Santa Clara County Bar Association, April 24, 1998. [P]
- 70. "Transaction Taxes & The Internet: What Issues Face Local Governments and Businesses?" sponsored by the Council on Tax & Fiscal Policy within Joint Venture: Silicon Valley Network, March 4, 1998, San Jose; Forum Chair and moderator for this full-day interactive program. [P]
- 69. "Incorporating the AICPA Model Curriculum Into Your Class," sponsored by Prentice Hall, February 6, 1998 (Chicago) and February 20, 1998 (Newport Beach). [L]
- 68. "Section 1031: State Law Treatment of Like-Kind Transactions, and How to Use It in the Sale of "Mega" Houses" presented at the ABA Section of Taxation Mid-Year meeting in San Antonio, January 24, 1998 with Ron Platner of Streich Lang, Phoenix.[P]

## **1997**

- 67. "1997 Tax Update and 1998 Tax Outlook" presented to the Institute of Management Accountants - Peninsula-Palo Alto Chapter, November 18, 1997. [P]
- 66. "Federal High Technology Tax Current Developments," presented November 10, 1997 at the 13th Annual SJSU/TEI High Technology Tax Institute, Sunnyvale, co-presenters: Jim Shanahan, Price Waterhouse, and Buff Miller, Deputy Tax Legislative Counsel, Treasury. [P]
- 65. "Thoughts on The Taxpayer Relief Act of 1997" presented to the Santa Clara County Bar Association, October 7, 1997 with Cliff Govaerts of Tomlinson Zisko Morosoli & Maser LLP, John Hopkins of Hopkins & Carley, Bryan Polster of Frank Rimerman + Co LLP, and Ray Scheaffer of Abbott Stringham & Lynch. [P]
- 64. "The Nuts & Bolts of Fundamental Tax Reform: Background to Understanding the Debate" presented to the Salinas Chapter of the Institute of Management Accountants, September 16, 1997. [P]
- 63. "Recent and VERY Recent Developments Relevant to Sales, Exchanges & Basis" presented at the ABA Section of Taxation Annual Meeting, San Francisco, August 2, 1997, co-presenter: Al Groff, Shearman & Sterling, San Francisco. [P]
- 62. "Making Sense of the Washington Tax Proposals," July 8, 1997 for the Santa Clara County Bar Association, co-presenters: Gerald Chacon and Rickey Green. [P]
- 61. "Fundamental Principles of Taxation of Intellectual Property," presented at the ABA Intellectual Property Section Summer Conference, San Diego, June 27, 1997; co-presenters: David Haas, IPC Group LLC, Chicago; Richard Kornblith, Fulbright & Jaworski LLP, Los Angeles. [P]
- 60. "Current Developments Affecting High Tech Companies," presented at Deloitte & Touche LLP High Technology Conference, June 23, 1997. [P]
- 59. "Is There a Flat Tax In Your Future - If So, What Might It Mean For You and Your Clients?" presented to the Santa Clara County Bar Association, May 22, 1997. [P]
- 58. "Getting the Prices Right: Can Tax Reform Help Both the Economy and the Environment?", discussant on tax perspectives, co-sponsored by Hewlett Packard, the Environmental Partnership of Joint Venture: Silicon Valley Network, and Redefining Progress, May 21, 1997. Co-discussants: Dr. Stephen Schneider, Stanford University; Honorable Claudine Schneider, former member of Congress. [P]
- 57. "Business & Asset Acquisitions - Issues & Opportunities" presented at the ABA Tax Section's Mid-Year Meeting, May 10, 1997, Washington, DC; co-presenters: Kevin Anderson and Annette Smith,

Office of Tax Legislative Counsel, Treasury; Susan Reaman, Branch Chief, IRS, Wash. D.C.; Alan Doris, Benesch, Friedlander, Coplan & Aronoff LLP, Cleveland. [P]

- 56. "New Developments and Proposed Changes Relating to Sale of a Principal Residence," presented at the ABA Tax Section's Mid-Year Meeting, May 10, 1997, Washington, D.C. [P]
- 55. "What's Acceptable/Unacceptable - State and Local Taxation" panel moderator, January 24, 1997 at the Internet Tax Policy Conference in Santa Clara, panel: Jim Francis, Florida Dept. of Revenue; Arthur Freidson, NY State Office of Tax Policy Analysis; Val Oveson, Utah State Tax Commission and MTC Commissioner. [D]
- 54. "What's In The New Section 197 Regulations?" presented January 11, 1997 at the ABA Tax Section meeting, Scottsdale, AZ, co-presenters: Susan Reaman, Branch Chief, Office of Chief Counsel, IRS, and Kevin Anderson, Attorney-Advisor, Office of Tax Legislative Counsel, Treasury Dept. [P]

## **1996**

- 53. "Federal Tax Update" presented December 17, 1996 in Berkeley to the East Bay CPA Society. [P]
- 52. "Federal Tax Update" presented November 25 & 26, 1996 in San Francisco and Los Angeles at the California CPA Society's 47th Annual Tax Accounting Conference. [P]
- 51. "Legislative Update and Outlook for 1997" presented to the Peninsula/Palo Alto Chapter of the Institute of Management Accountants, November 19, 1996. [P]
- 50. "Worker Classification: Dealing with Recent Legislative and Administrative Developments" presented for the Tax Section of the Santa Clara County Bar Association, November 7, 1996; co-presenters: attorneys David Kirsch and Nina Yablok. [P]
- 49. "Major Federal Tax Reform and High Technology Companies" presented at the ITAA Industry Leadership Conference, October 28, 1996 in Palm Springs; co-presenter: Don Scott of Oracle. [P]
- 48. Federal Tax Reform Town Hall Meeting presented by Congressman Tom Campbell, panel presenter along with Maurice Priest and Bob Peterson, CPA; West Valley College, July 27, 1996. [D]
- 47. "What Does Major Federal Tax Reform Mean For You and Your Clients?" presented at a seminar co-sponsored by Joint Venture: Silicon Valley Network and the Peninsula Chapter of the California CPA Society, June 18, 1996. [P]
- 46. "New Developments in the Area of Capitalizing Costs under INDOPCO and Basis" presented May 11, 1996 at the ABA's Section of Taxation meeting in Washington, D.C., co-presenters: Erik Jensen, Case Western Reserve University School of Law, and John Moriarity, Office of Assistant Chief Counsel, Income Tax & Accounting, IRS, Washington, DC. [P]
- 45. "The Effect of Tax Reform on Sales, Exchanges & Basis Provisions" presented May 11, 1996 at the ABA's Section of Taxation meeting in Washington. [P]
- 44. "Tax Reform Fever" presented to the Palo Alto Kiwanis Club, April 25, 1996. [P]
- 43. "High Technology Tax Update" presented January 23, 1996 to the Tax Section of the Santa Clara Valley Bar Association. [P]
- 42. "The Continuing Relevance of Considering Goodwill," with Susan Musch of Tenneco, presented to the ABA's Sales, Exchanges & Basis Committee meeting on January 20, 1996, New Orleans. [P]
- 41. "Tax Issues of High Technology Businesses: The Early Years" presented at the 48th Annual Institute on Federal Taxation, January 8, 1996, Beverly Hills. Related paper published in a book of the Institute's proceedings in 1996. [P]

## 1995

40. "Tax Update 1995 - What Happened, What's To Come," presented December 19, 1995 to the East Bay Chapter of the California CPA Society, Berkeley. [P]
39. "Software Industry Tax Issues," with John Peterson and Gary Sprague of Baker & McKenzie and Deborah Lange of Oracle, at the SJSU/TEI 11th Annual High Technology Tax Institute, Sunnyvale, November 14, 1995. [P]
38. "High Technology Hot Topics," with Elaine Erickson of Arthur Andersen, at the SJSU/TEI 11th Annual High Technology Tax Institute, Sunnyvale, November 13, 1995. [P]
37. "Tax Research Review," presented November 7, 1995 to the Santa Clara Valley Chapter of Tax Executives Institute, Inc. (TEI). [P]
36. "Tax Reform" and "Research Credit Update," presented to the Arthur Andersen tax department in San Jose, October 24, 1995. [P]
35. "Proposals for Revamping the Federal Tax System: A Technical Overview and A Framework for Analysis," presented September 28, 1995 at a full-day symposium entitled, "What Does Federal Tax Reform Mean for Silicon Valley Businesses?" Symposium co-sponsored by the SJSU College of Business, Santa Clara Valley Chapter of Tax Executives Institute and Joint Venture: Silicon Valley Network. Speaker and Conference Coordinator. [D and P]
34. "Proposals for Revamping the Federal Tax System: A Technical Overview and A Framework for Analysis," September 26, 1995 to the San Francisco-Peninsula Chapter of the Young Tax Lawyers Committee of the State Bar of California. [P]
33. "Two Years Later - What's New Under Section 197," presented to the Sales, Exchanges & Basis Committee at the ABA Section of Taxation Annual Meeting, Chicago, August 5, 1995, co-presenters: Susan Reaman, Attorney-Advisor, Internal Revenue Service, Wash. D.C., and Susan Musch, Tenneco, Inc., Houston, TX. [P]
32. "Current Tax Considerations for High Technology Companies," presented at the Deloitte & Touche, LLP National High Technology Group Meeting, Redwood Shores, June 22, 1995. [P]
31. "Proposals for Revamping the Federal Tax System," presented at Securities America seminar, Los Gatos, June 17, 1995. [P]
30. "Tax Issues of Investing in Another's Principal Residence: Equity Sharing and Other Arrangements," presented as a mini-program to the ABA Section of Taxation, Washington, DC, May 20, 1995, co-presenters: Terence Cuff, attorney in Los Angeles, Allen Littman, attorney in Washington, DC, and Bruce McKechnie, attorney in Fairfax, VA. [P]
29. "Tax Strategies in Corporate Asset Acquisitions and Dispositions," presented to Sales, Exchanges & Basis Committee at ABA Section of Taxation meeting, Washington, DC, May 20, 1995, co-presenters: Bryan Ives, attorney in Charlotte, NC, and Charles Steines, attorney in Cleveland, OH. [P]
28. "Capital Formation and Current Legislative Activity," presented to Capital Recovery & Leasing Committee at ABA Section of Taxation meeting, Washington, DC, May 19, 1995, co-presenters: Dr. Margo Thorning, economist with American Council for Capital Formation, Hal Gann and Mark Perlis, attorneys in Washington, DC. [P]
27. "High Tech Taxes - What's New & What's To Come" presented to the Young Tax Lawyers Committee - Peninsula Chapter of the State Bar of California. [P]
26. "Section 197, Another Victim of Hyperlexis?" presented January 28, 1995 in Los Angeles to the ABA's Section of Taxation, the Sales, Exchanges & Basis Committee. Co-presenters: Alan Doris, an attorney practicing in Cleveland, and Susan Reaman, attorney-advisor at the IRS in charge of the §197 regulation project. [P]

25. "Neutral Cost Recovery System Proposal" presented January 27, 1995 in Los Angeles to the ABA's Section of Taxation, Capital Recovery & Leasing Committee. [P]

## **1994**

24. "High Tech Taxes - What's New & What's To Come," presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA), November 15, 1994. [P]
23. "Section 197 Impact on High Technology Companies," with Ivan Humphreys, tax attorney with Wilson Sonsini in Palo Alto, at the SJSU/TEI 10th Annual High Technology Tax Institute, Santa Clara, November 11, 1994. [P]
22. "Dividing the Closely-Held Corporation Upon Marital Dissolution," with Sharon Gerstman with the NY Supreme Court, Michael R. McEvoy, tax attorney in New York and Thomas R. White, III, law professor at the University of Virginia, at the ABA Annual Meeting, New Orleans, August 6, 1994. [P]
21. "Contingent Liabilities and Business Acquisitions: What's New?" with Robert E. Liles II, tax attorney in Washington, DC and Val Strehlow, attorney-advisor in the U.S. Treasury Dept., at the ABA Annual Meeting, New Orleans, August 6, 1994. "Disaster Relief Provisions," at the ABA Section of Taxation Mid-year meeting, Washington, D.C., May 14, 1994. [P]
20. "Current Tax Issues for High Technology Companies," presented to the Peninsula-Palo Alto Chapter of the Institute of Management Accountants (IMA), February 15, 1994. [P]
- 17, 18, 19. "Summary of Selected 1993 Federal Developments: Individuals and Small Businesses," presented to the Monterey Bay Area Chapter of the Society of California Accountants, February 1, 1994; presented to Ernst & Young's San Jose office, February 26, 1994; presented to the San Francisco-Peninsula Chapter of the Young Tax Lawyers Committee, March 1, 1994. [P]
16. "New §1044 - Rollover of Publicly Traded Securities Gain Into Specialized Small Business Investment Companies (SSBIC)," at the ABA's Section of Taxation Mid-year meeting, Houston, Texas, January 1994. [P]

## **1993**

15. "Domestic Legislative Tax Changes & Current Developments," at the 1993 SJSU/TEI High Technology Tax Institute, November 11, 1993, with Greg Hickey, Price Waterhouse, Los Angeles. [P]
14. "Equity Sharing of a Principal Residence: Concerns and Solutions," at the ABA's Section of Taxation Annual Meeting, New York City, August 1993. [P]
13. "Dealing with the Problem Areas of IRC §1033, Involuntary Conversions," with Sam R. Assam an attorney in Sioux Falls, SD, at the ABA's Section of Taxation, midyear meeting, San Diego, February 1993. [P]

## **1992**

12. "1992 High Technology Tax Accounting Update" presented at the 1992 SJSU/TEI High Technology Tax Institute, with Glen Rossman, Arthur Andersen, San Jose, and Tom Oschenslager, Grant Thornton, Washington, DC, November 1992. [P]
11. "Treatment of Mixed-Use Property Under §§1034 and 121," presented to the ABA Section of Taxation Annual Meeting in San Francisco, August 1992. [P]
10. "Indopco, Inc. - An Analysis," presented to Ernst & Young, Palo Alto, May 1992. [P]
9. "Opportunities under IRC §1033 and Legislative Proposals on Disposition of a Principal Residence," presented at the ABA Section of Taxation's Mid-year Meeting in Washington, D.C., May 1992. [P]
8. "Flat Tax Debate" on Channel 36 evening news segment, discussed pros and cons of a flat tax with newscasters and Dr. Lydia Ortega, economics professor at SJSU, March 1992. [P]

7. "GAAP versus the IRC," presented to the San Jose Chapter of the Institute of Management Accountants (IMA), March 1992. [P]
6. "The 1992 Filing Season & Beyond: Summary of 1991 Developments," presented to Ernst & Young, San Jose and Palo Alto offices, February 1992. [P]

## 1991

5. "Recent Developments in the Tax Treatment of Intangibles," at the SJSU High Technology Tax Institute, with Jim Shanahan, Price Waterhouse, Washington, DC, Irwin Leib, IRS, Washington, DC, Glen Rossman, Arthur Andersen, San Jose, November 1991. [P]
4. "From Partnership K-1 to Form 1040," presented at the San Jose 1991 Tax Preparer Workshop as part of their CPE program for the California State Tax Preparer Program. [P]
3. "How the Service Approaches Intangibles in Asset Acquisitions," presented at the ABA Section of Taxation Mid-year Meeting in Washington, D.C., May 1991. Panel also included an attorney from private practice in Michigan, attorney with Tenneco, Inc. and an IRS tax litigation advisor. [P]
2. "The Industry Specialty Program's Amortization of Intangible Assets, an Examination Case Study," presented at the ABA Section of Taxation Meeting in Orlando, FL, February 1991. Panel included attorney with Tenneco, Inc. and two IRS tax litigation advisors. [P]

## 1990

1. "Important Tax Developments of 1990," presented to Ernst & Young LLP, San Jose and Palo Alto offices, February 1991. [P]

## TESTIMONY AND RELATED ACTIVITIES

### 2013

15. Participated in a [roundtable](#) (by invitation) with the U.S. Senate Committee on Small Business and Entrepreneurship, July 17, 2014. Text of my "2-minute" written submission – [here](#) or [here](#).



### 2012

14. Testified (by phone) before the State of Vermont Sales and Use Tax Study Committee, 10/15/12, on State Solutions to Collecting from Remote Sellers;  
<http://www.leg.state.vt.us/schedule/frame.cfm?CommitteeMeetingID=11404>.

13. Testified before the Committee on Revenue & Taxation and Committee on Accountability and Administrative Review, "Assessing Tax Expenditure Programs in Light of California's Fiscal Challenges," 2/22/12; <http://arev.assembly.ca.gov/informationalhearings>.

- Testimony mentioned (fn1) in 2011 Report of the Incentive Review Committee, Oklahoma, 4/18/12; [http://www.okcommerce.gov/Libraries/Documents/2011-IRC-Report-1\\_3620.pdf](http://www.okcommerce.gov/Libraries/Documents/2011-IRC-Report-1_3620.pdf).

## 2011

12. Testified before the California Assembly Revenue & Taxation Committee for their hearing on California's High Tech Sector: Promoting Job Creation and Innovation Through Sound Tax Policy; December 5, 2011; hearing held at San Jose State University; [http://www.21stcenturytaxation.com/uploads/Innovation\\_Jobs\\_Testimony\\_ASMR\\_T\\_Nellen\\_12-5-11.pdf](http://www.21stcenturytaxation.com/uploads/Innovation_Jobs_Testimony_ASMR_T_Nellen_12-5-11.pdf). [D]

11. Testified before the Senate Finance Committee, "Tax Reform: Incentives for Innovation," September 20, 2011; <http://finance.senate.gov/hearings/hearing/?id=ef6a4c10-5056-a032-5212-fbf59e314035>. [D]



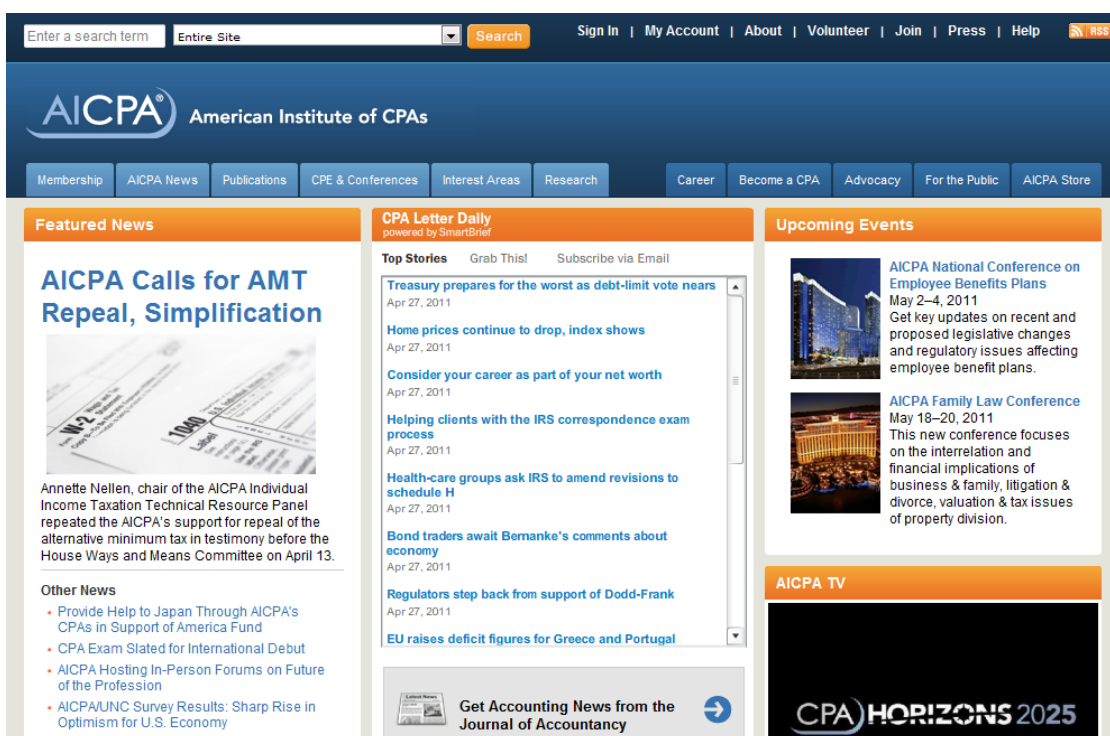
- Noted in CBO, [\*Federal Policies and Innovation\*](#), Nov. 2014, footnote 51.
- Several suggestions from the testimony included tax council policy institute
- in Senate Finance Committee [report](#) on Business Investment and Innovation.

10. Testified before House Ways and Means Committee on behalf of the AICPA, "How the Tax Code's Burdens on Individuals and Families Demonstrate the Need for Comprehensive Tax Reform." April 13, 2011; <http://waysandmeans.house.gov/Calendar/EventSingle.aspx?EventID=234492>. [D]



Noted on the AICPA home page for over one week:





## 2010

9. Invited presenter before the California Assembly Revenue & Taxation Committee, January 13, 2010, informational hearing on alternatives to the COTCE recommendations (1 hour).



## 2009

8. Invited presenter before the California Commission on the 21<sup>st</sup> Century Economy, February 12, 2009, UCLA; spoke on taxation of services; paper presented as well and posted to the commission website.

## 2008

7. Invited presenter before the California Assembly Revenue & Taxation Committee, April 7, 2008, informational hearing – Tax Policy in a Period of Budget Crisis: An Examination of Revenue Options and Tax Expenditures.

## 2003

6. Invited presenter before the California Commission on Tax Policy in the New Economy, July 18, 2003, Beverly Hills, CA to make 2-hour presentation on scoring the current California tax system. [D]
5. Invited presenter before the California Commission on Tax Policy in the New Economy, April 21, 2003, Sacramento, CA, with Terri Sexton, Dept. of Economics, CSU Sacramento. [D]

## **2002**

4. Presentation on telecommunications tax research paper to the Senate Office of Research of the California Legislature. Co-presenters: James E. Prieger, Department of Economics, UC Davis; and Terri Sexton, Dept. of Economics, CSU Sacramento. September 12, 2002, Sacramento. [D]
3. Invited presenter before the California Commission on Tax Policy in the New Economy, March 20, 2002, Sunnyvale, CA. This Commission was formed by SB 1933 (see below). [D]

## **2000**

2. Invited presenter before the California Legislature Internet Caucus's Roundtable on Internet Taxation, May 23, 2000, to talk about Joint Venture Tax Policy Group's report and position paper on e-commerce taxation. [D]
1. Before the California Senate Revenue & Taxation Committee on April 12, 2000 at the request of Senator Vasconcellos on SB 1933 related to Internet taxation and tax and fiscal issues of the new economy. SB 1933 was signed by the Governor on September 24, 2000. [D]