

Upcoming Webinars and Conferences

Blockchain Tax Conference
1/24/25

For more information, see page 2 of this newsletter or visit www.sjsu.edu/taxinstitute

Save the date for the 2025 TEI-SJSU High Tech Tax Institute on November 3 - 4, 2025

Attention MST Grads:

Have an MST?

How About Earning a 9-Unit
Advanced Certificate in
Taxation

To learn how to earn an advanced certificate in international taxation or high tech

<https://bit.ly/37XzlwH>

Connect with us:



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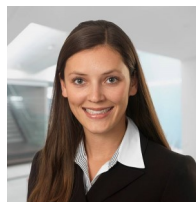
@sjsutax

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

To learn more, visit:

<https://bit.ly/sisumstopenu>

MST FACULTY NEWS



Julia Ushakova-Stein spoke at the TEI-SJSU High Tech Tax Institute on Nov. 4th in Palo Alto regarding recent international tax developments. She also spoke about reforms to the foreign tax credit systems at the Complexities, Discontinuities and Unintended Consequences of U.S. International Tax: Options for Change Conference on September 12 at UC Law San Francisco. In June, Julia was once again recognized by Chambers & Partners in its annual rankings as one of the top tax attorneys in the country. Julia also moderated a panel at the IFA USA West Coast Regions R&D Day in May, which discussed US and global research and development tax incentives, including their critical role in the rapidly changing landscape of international tax law and tax policy. In addition, she co-authors a [monthly article](#) for Tax Notes International, covering timely U.S. international tax developments.

Joel Busch had an article published in June 2024 in State Tax Notes: Drawing the Line: Professional Athletes for State Tax Purposes. He also had an article published in November 2024 in the [Tennessee CPA Journal](#) on Donations of Qualified Intellectual Property: The Potential for an Extra Boost to the Bottom Line.



Caroline Chen and Joel Busch presented in the SJSU MST program's continuing education series on June 14, 2024 on NIL Income for College Student-Athletes: An Introduction to State Tax Matters.



Annette Nellen was recognized by the [AICPA Tax Division](#) in November with the Jonathan Horn Distinguished Service Award for work on several comment letters submitted by the AICPA and service as chair of the Digital Assets Tax Task Force. Annette is wrapping up her service as Chair of the 2024 IRS Advisory Council (IRSAC). This group of 32 volunteer tax experts released an extensive [report](#) with numerous recommendations to help the IRS in its work serving taxpayers and enforcing the tax laws. Annette completes her 3-year service on the IRSAC in 2025.

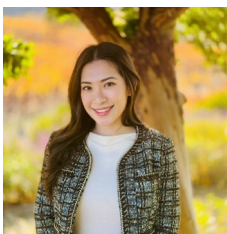


Annette was the keynote presenter at the 2024 Washington State Tax Forum in August in Pullman, WA. She presented at the AICPA Engage Conference in June and at the AICPA National Tax Conference in November, among additional presentations for the ABA, AAA-CPA, CLA Tax Section, and the MST Program's Blockchain Tax Conference and High Tech Tax Institute. Annette's article on how to improve the American Opportunity Tax Credit was published in Tax Notes Federal in September 2024. She presents recommendations for improving California's tax system in two articles published in November: [Apple Settlement Shows Why California Needs a Sales Tax Overhaul](#), Bloomberg Tax Insights & Commentary; and [State tax law opportunities to address inequality](#), Joint Venture: Silicon Valley Network November newsletter.

In December 2024, Annette was named one of the Top 100 Most Influential People in Accounting for 2024 by [Accounting Today](#). She is the only accounting/tax professor on the 2024 list. She is recognized for her work "to improve our tax systems through her deep involvement" in various professional groups, such as the AICPA and chairing IRSAC in 2024. She was on the 2018 Top 100 People to Watch list, primarily for her role chairing the AICPA Tax Executive Committee.

STUDENT NEWS

Congratulations to Ngan (Natalie) Nguyen! Outstanding MST Graduate for Summer/Fall 2024



I am incredibly honored to be named the Outstanding MST Graduate for Fall 2024. I joined the MST program to meet the 150-unit requirement for the CPA license, but it turned out to be a major turning point in my career. The program greatly enhanced my understanding of tax laws and improved my professional skills. A key skill I have developed is the ability to read and interpret the tax code, which has been crucial in my work. It allows me to conduct independent research and confidently support my tax positions with legal authority. I recommend that anyone entering the tax field focus on developing their tax code reading skills as they are essential tools for navigating and succeeding in this complex area. Looking ahead, I plan to leverage my MST knowledge to specialize further in corporate taxation and share what I have learned by conducting internal training at my firm - Wheeler Accountants, LLP.



Congratulations to Shuang (Grace) Zhang (middle) - recipient of the Silicon Valley Chapter TEI Scholarship for Fall 2024.

Annual Blockchain Tax Conference

The SJSU MST Program is pleased to announce the 2nd Annual Blockchain Tax Conference!

Registration is open for this in-person event on Friday January 24, 2025 at the Delta Hotel in Santa Clara.

Like the first BTC, we have an outstanding slate of experts on both the technology and taxation of digital assets. The final digital asset reporting regs and additional regs expected by year end will be a focal point along with a legislative update, the latest on staking, and a deep dive into the tax and other legal considerations of paying employees and contractors with crypto. Speakers include Seth Wilks, Executive Director of the IRS Digital Assets Initiative; Christopher Wrobel, IRS Office of Chief Counsel; Shehan Chandrasekera, Head of Tax with CoinTracker; Lawrence Zlatkin, VP Tax with Coinbase; Cody Carbone, President of The Digital Chamber, Ken O'Friel, CEO of Tokus; and more.

For registration and the agenda -

<https://www.sjsu.edu/taxinstitute/conference-details/agenda.php>.

Don't delay, space is limited.

Tell your colleagues about our upcoming MST information sessions.

All sessions will be conducted via Zoom.

For more information, and to register, refer them to:

<https://www.sjsu.edu/lucasgsb/events.php>

ALUMNI NEWS

Sarah North



Sarah North is a Partner in KPMG LLP's (KPMG) Silicon Valley office who graduated from the San Jose State University (SJSU) Masters in Tax (MST) program in 2006 and holds a Bachelor of Science Degree in Accounting from Louisiana State University. She leads KPMG's Business Tax Services practice in Silicon Valley and leads the Semiconductor Industry for the KPMG tax practice. Sarah is also a Trustee of the San Jose Museum of Art (SJMA). She has over 20 years of experience assisting public and privately held corporations with tax compliance, tax provision preparation and review, and tax advisory services.

Sarah uses the skills she learned in the MST program on a daily basis. Learning how effectively perform tax research is fundamental to being a tax professional. In addition, the ability to clearly communicate, both in writing and verbally, is key. Sarah was able to hone those skills in the MST program. Sarah was also able to develop her network further through the contacts she made in the MST program and still keeps in touch with some of her classmates.

Sarah's advice to MST students is to get to know your classmates and to network with tax professionals when given the opportunity.

Outside of work, Sarah enjoys spending time with her husband and son and checking out the latest exhibit at SJMA.



Aarti Shah, MST, was recognized by the San Francisco Business Times and CalCPA as a part of their Top 10 Next Generation in Accounting List for 2024.

- [San Francisco Business Times \(10/18/24\) article](#)
- [Moss Adams recognition of this honor](#)
- [CalCPA news](#)

MST students and alumni:

Have news to share with others? Please send details to
catherine.dougherty@sjsu.edu