

## Upcoming Webinars and Conferences

- 5/31/24: Generative AI 101 - Tax Relevance
- 6/14/24: NIL Income for College Student-Athletes: An Introduction to State Tax Matters
- 11/4&5/24: The 40th Annual TEI-SJSU High Tech Tax Institute

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

## Attention MST Grads:

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

## Attention Accounting Majors:

Consider a 9-unit

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

## Connect with us:



<http://goo.gl/AisH7f>



@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

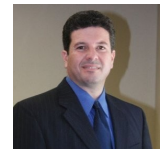


Welcome Lance Porter! Lance joined us this semester and is teaching BUS 225S: Consolidated Returns. Lance practiced federal income taxation (primarily Subchapter C) in Silicon Valley for nearly 40 years, being a member of the National Mergers and Acquisition tax practices of both PricewaterhouseCoopers and KPMG, retiring in 2022 from BDO where he served in a similar capacity and was a firm expert in Section 382. He also provided federal income tax advice regarding the consolidated return regulations for over three decades.

Lance received a Bachelor of Science degree in Business Administration with a major concentration in Accounting and a minor concentration in Applied Mathematics from Oregon State University, and a Master in Professional Accounting degree with a major concentration in Federal Taxation from The University of Texas at Austin.



Caroline Chen and Joel Busch presented at the Tax Development Conference in Northridge, CA on April 19, 2024 on recent legal developments, current multi-state taxation regimes and tax policy recommendations on college student-athletes receiving income from their name, image and likeness (NIL).



Annette Nellen presented on two panels at the ABA Tax Section's January meeting: digital asset taxation and considerations on what tax rules and concepts should be covered in the curriculum of a law or accounting student. She also spoke on a few panels at the American Taxation Association conference in Long Beach in February, including on changes for the CPA exam. She presented on the Corporate Transparency Act at the IWI Experience Conference in Las Vegas in April 2024. In January her article "Federal Tax Consequences of State Refunds, Rebates, or Whatever" was published in [Tax Notes State](#). Professor Nellen is extra busy this year as she is serving as chair of the IRS Advisory Council (IRSAC).

## Conference News

The MST Program held its first annual Blockchain Tax Conference on February 9, 2024 on the SJSU campus. This was a wonderful conference with 75 attendees and presenters from the IRS, Treasury and the OECD, as well as from CPA and law firms, Coinbase, CoinTracker, and more. Topics presented included staking, taxation of DAOs, the proposed section 6045 regulations and taxation of crypto gains and losses. There was terrific interaction between presenters and attendees as well as networking opportunities and learning among all attendees. The 2025 conference date will be announced this summer.

See <https://www.sjsu.edu/taxinstitute/> and <https://www.sjsu.edu/taxinstitute/conference-details/blockchain-materials.php>.

40th Annual TEI-SJSU High Tech Tax Institute on November 4 - 5, 2024 will feature IRS Commissioner Danny Werfel. Topics for the 2024 institute include equity compensation developments, R&D in uncertain times, AI in the corporate tax department (with demos), Pillar 2, best practices for global mobility, federal tax controversy update and monetizing energy and other tax credits. Details and registration (to open by July 2024): <https://www.sjsu.edu/taxinstitute/>.

## STUDENT NEWS

### Congratulations to Ling Yang! Outstanding MST Graduate for Spring 2024



I am deeply honored to receive the Outstanding MST Graduate Award this term. For me, the MST program helped find missing pieces in my professional puzzle by enhancing my understanding and application of tax laws. It has broadened my knowledge and fueled my intellectual curiosity. My advice for tax students is to stay curious. Always questioning why tax laws are written the way they are will illuminate their purpose and charm. This mindset has certainly transformed my educational journey, and I look forward to applying these insights in the next stage of my career.

Student editor Enas Al-Mais led publication of the 24th release of the MST Program's The Contemporary Tax Journal, now in its 13th year. You can find this issue (Volume 12, Issue 2) at <https://scholarworks.sjsu.edu/sjsumstjournal/vol12/iss2/>. In addition to several articles by SJSU MST students, there is an interesting interview with Wayne Monfries, Senior VP, Head of Global Tax at Visa, who also spoke at the 2022 High Tech Tax Institute.

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

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

Tell your colleagues about our upcoming information sessions. All sessions will be conducted via Zoom. For more information, and to register, refer them to: <http://www.sjsu.edu/lucasgsb/events/index.html>

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

## ALUMNI NEWS

### Angel Nevis



Angel Nevis, CPA, MST, is a Tax Principal at Abbott, Stringham & Lynch (ASL) and leads the firm's Family Wealth Planning Niche, focusing on estate, trust, and gift taxation as well as tax preparation and planning for high-net-worth individuals and their families. Angel enjoys working with executors, trustees, and their attorneys to navigate complex tax scenarios and meet their compliance needs. Angel takes pride in helping her clients achieve their wealth transfer goals, and in presenting ideas clearly and concisely. She has also developed significant expertise in split-interest trusts and charitable giving. Angel works directly with families, as well as with a number of Bay Area private professional fiduciaries, and has provided expert witness litigation support services.

In addition to a Masters in Tax, Angel holds a Bachelor of Science degree with honors, in Economics with an emphasis in Finance and Accounting from Cal Poly, San Luis Obispo.

In 2012, she was recognized as the Most Outstanding Graduating SJSU MST student. Outside the office, Angel loves to read, travel, and spend time with her husband and daughter.

Angel kindly shares the benefits she obtained from the MST program and offers advice to MST students:

My career would not be what it is today without the analytical training and knowledge that I received from the MST program. As I enter my 20th year in public accounting, the tax laws seem to change at a more rapid pace than ever. This requires us to continually adapt tax planning strategies and master new concepts quickly to best serve our clients. The essential research skills taught in the very first MST class have proven invaluable both in terms of how to decipher the tax law and how to communicate that understanding in writing, client conversations, and in training others at the firm.

I remember fondly the Estate and Trust taxation course. At the time, I was a tax senior and had what I thought was a broad knowledge of estate and gift tax reporting. In the span of the 10-week course, I learned to speak a new language. I am forever grateful to Professor David Spence for using the tax code as our textbook and helping me become fluent in adequate disclosure.

To any current MST students or anyone considering the program, my advice is to take the time to get to know your fellow classmates and make the effort to stay in touch. For all of the technical knowledge gained, the biggest impact on my career and life came from the people I met along the way. When I started the program, I was new to the Bay Area and just beginning to establish a local professional network. My professional development has been greatly influenced by many of my fellow students and instructors from the program. It is not a coincidence that today, I am partners with one of the very first people I sat and chatted with in class.