



Scheduled Conference

37th Annual TEI-SJSU High Tech Tax Institute
November 8 & 9, 2021
Virtual for 2021

For more information, visit www.sjsu.edu/taxinstitute

Attention MST Grads:

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

Attention Accounting

Majors:

Consider a 9-unit Certificate in Tax Practice

For info on these certificates:

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

To learn more, visit:

<https://bit.ly/sjsumstopenu>

**DON'T MISS OUR FIRST MST PROGRAM HOT TAX TOPIC WEBINAR
JUNE 4**



On Friday, June 4 from noon to 1 pm PT, SJSU Professor Joel Busch will present **Prop 19 - What it Means for You and Your Clients**. Registration is free and offered to highlight our talented faculty and thank our students, alums and supporters with a free hour of continuing education for California CPAs and attorneys.

For details and to register, please visit: <https://www.sjsu.edu/taxinstitute/webinars/index.html>. You must register in advance to get the Zoom link, and answer the polling questions during the presentation to receive continuing education credit.

FACULTY NEWS

Professor Chen Receives Teaching Award

Professor Caroline Chen was awarded the 2020-2021 Lucas College of Business Distinguished Graduate Teacher Award. Congratulations Professor Chen!



Professor Caroline Chen published *Not Keeping Things "Zipped Up: A Study of Fairness Regarding Employee Policies in Zip Tech Corporation*. Journal of Case Studies (Volume 38, Issue 2, Summer 2020), with Professors Anderson, Virick, and Whaley.

Professor Annette Nellen published [State Tax Implications of the NTA's 2020 Annual Report](#), *Tax Notes State*, 3/29/21; and two op eds: [3 Questions to Ask When Congress Wants to Change Your Taxes](#), *Barron's*, 3/8/21; and [Let's say 'goodbye' to the April 15 due date](#), *The Hill*, 4/17/21. On May 10 and 11, 2021, Annette was part of the California Lawyers Association Tax Section's DC Delegation meeting virtually with staff of the congressional tax committees, several attorneys from IRS Chief Counsel Office, and National Taxpayer Advocate Erin Collins and some of the TAS staff. Annette's paper was [Suggestions for Improving Tax Compliance Through Greater Transparency and Accountability](#). On July 28, Annette presents Top Ten Federal Tax Cases of All Times at the [AICPA Annual Engage conference](#).

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>

STUDENT NEWS

Congratulations scholarship awardees: In June 2020, MST students Pooja Karelia and Aarti Shah were awarded scholarships from the Silicon Valley Tax Directors Group (SVTDG). Congratulations! And thank you to the SVTDG for your wonderful support.

Congratulations to Roberto Garcia Outstanding MST Graduate for Spring 2021



Roberto Garcia, CPA, is Director of Tax at Sanmina Corporation. A Spring 2021 SJSU MST program graduate, he began his career as an auditor with KPMG's Silicon Valley office. After a few years of expanding his financial accounting knowledge, he found himself drawn to income tax. "I was attracted by the challenge and mystique to audit professionals that is our complex tax code and ASC 740 income tax provision process. Instead of avoiding income taxes, I decided to transfer to the federal tax group and take on this often feared topic. I felt that I would be more valuable as an employee if I understood the financial accounting and income tax impact of transactions. I've never regretted this decision."

At Sanmina, his focus is on ASC 740 accounting, federal and state income tax return compliance and working with team members across the world. He enjoys the challenges that come with role, especially with all the recent changes from tax reform. "Tax is always changing and the Tax Cuts and Jobs Act created a lot of learning opportunities and challenges for tax professionals. As the tax landscape continues to change with new proposals, tax professionals will always be in demand."

While he continued to develop his knowledge and professional career after leaving public accounting, his goal was always to pursue his MST degree. "I was fortunate that Sanmina was supportive of my professional development and obtaining my MST." He feels that starting his career in financial accounting was beneficial, but felt that as result, his initial tax learning was compressed into a short period of time. "I always felt that I had to work harder to make sure I wasn't missing anything. I wanted to complete the master's program to give me the knowledge and confidence to do better at my job. The first course I took was *Tax Research and Decision Making* and part way through my first class I already knew I had made the right decision."

He is a strong believer that tax professionals at any level will benefit from the MST program. "I think one of the best things about the program is that the classes allow you to adapt them to your skill set. The source material is the same, but you can go as in-depth on a topic as is needed for you." He experienced this in his MST program journey, having pursued the program alongside students that had just completed their undergrad degree and tax professionals that had several years of experience at professional services firms or in-house tax departments. "Given my years of tax experience, I was able to apply real world examples to the material. My last class of the program was an international tax course: *US Corporations with Foreign Activities*, where we discussed the recent final regulations for GILTI, FDII and FTC's, among other topics. It doesn't get any more real world applicable to a tax professional than that. Every class I took had an immediate impact on my job."

Having completed his MST degree, he is now looking forward to resuming his duties as assistant coach for his children's baseball and soccer teams.

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 Tax Considerations of High Tech Companies; Data Analytics; and State Taxation Fundamentals. If you have questions, please contact MST Program Director Annette Nellen at annette.nellen@sjsu.edu.

ALUMNI NEWS

Sheba Dalaney, CPA



Sheba Dalaney, CPA, is a Tax Principal at Abbott, Stringham & Lynch (ASL) with over 30 years of experience in both the tax and accounting areas. Sheba advises closely held business and their owners and nonprofit organizations regarding accounting practices and taxes. She is known as a problem solver and she has extensive experience in accounting software packages, payroll tax, sales tax and tax-exempt organizations. She works with clients in varying industries such as high-tech, real estate, manufacturing trades, biotech, service businesses, international companies, and nonprofits. Starting her career with a sole practitioner allowed Sheba to gain skills quickly in both accounting and tax and she has continued to work in both of those areas which is unusual in today's departmental accounting firms.

Sheba enjoys mentoring and training staff at all levels in both technical skills and soft skills. Sheba holds a Master of Science in Taxation from San Jose State University and a Bachelor of Science degree in Accounting from Cal State East Bay.

Sheba says that the MST program provides a great foundation for a career in tax as well as a large variety of classes in specific areas of taxation. It is never too late to learn or complete your MST. She adds that lifelong learning keeps you engaged in your career and even after graduation, monitor the MST course offerings. These courses offer in-depth information that will enhance your tax skills on an ongoing basis.

Outside the office, Sheba enjoys attending concerts, gardening and volunteering in the community.

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