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THE CONTEMPORARY TAX JOURNAL

A publication of the SJSU MST program



Welcome Message

Welcome to the inaugural issue of *The Contemporary Tax Journal*!

Since the times when scribes of Egyptian Pharaohs audited their subjects for avoiding taxes on cooking oil, the subject of taxation has been of great importance and many controversies. Taxes in the United States have been around since at least the colonial times, and have been constantly evolving to meet the needs of the current period.

To keep up with this evolving topic, San José State University's MST Program brings you a collaboration of students, faculty and practitioners in the form of *The Contemporary Tax Journal*. Our writers endeavor to keep our readers updated on the latest tax issues and provide analysis of current and future tax policies. Whether you are a tax expert or not, we are certain you will find something of interest inside.

In this issue we have :

- Summaries of some of the presentations made at the 2010 TEI-SJSU High Tech Tax Institute.
- "Tax Enlightenment" on the new Medicare tax and why paying your use tax is a good idea.
- Tax policy analyses on a standard home office deduction and an increase in the gasoline excise tax.

While the journal is published twice yearly, please visit our website more often as we will be providing new content at least monthly (www.sjsumstjournal.com).

Message from SJSU MST Program Director Annette Nellen ...

I am very pleased to see this inaugural issue of the *Contemporary Tax Journal*. This journal is a student-run online publication of the San José State University MST Program.

Learning does not all happen within the structure of a course and the classroom. Learning is enriched when students engage with the concepts, rules and ideas with classmates, faculty, and experienced practitioners, and when they spend additional time reading and analyzing the law itself. This journal offers students an avenue for enriching their graduate tax learning by engaging with tax compliance, planning and policy areas through writing, editing and researching.

This journal also enables students and the program to provide a community service through broader understanding of the tax law. Two of the four sections of this journal provide this service - "Focus on Tax Policy" and "Tax Enlightenment." While the journal will be published online twice per year, we plan to add tax policy analysis pieces to the website at least monthly (www.sjsumstjournal.com). We hope students, practitioners and policymakers will find this analyses insightful and helpful.

The first editor of this journal, MST student (now alum) Ankit Mathur has done an outstanding job to create a journal that is not from the same mold as most. He wanted it to provide opportunities for students and to engage audiences of varied experience levels. He also found a way to make this look like a journal when viewed on the web (with pages that flip!). His plans for making the website interactive with tax news feeds and MST Program news will be added soon. While the journal is published twice yearly, we will have content that will make you want to visit it more often. Thank you Ankit!

I hope you enjoy this first issue and check back regularly for new policy analysis, news about the MST Program and the annual TEI-SJSU High Tech Tax Institute, as well as many new features to be rolled out in the coming year.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Nellen', written in a cursive style.

Annette Nellen, CPA, Esq.
Professor, SJSU College of Business
Director, SJSU MST Program

Letter from the Editor

Public transportation is a great way to be green, but it is difficult to travel this way without overhearing somebody's conversation. Despite my efforts to avoid it, I overheard a passenger telling her friend about her trip to another state to purchase a car. I couldn't help but overhear that her reason for doing so was that she did not want to pay the California sales tax. I thought to myself - she can avoid paying the sales tax, but what about the use tax? Before I could be a "good tax Samaritan" and inform her about her unavoidable use tax obligation, and perhaps save her the trip, they got off the bus and I was left wondering what she would think when she eventually registers the car in California and gets billed for the use tax. It also got me thinking about my knowledge of taxes. When I first came to the U.S, my understanding of taxes was much less than that of my fellow traveler. In fact, it was practically non-existent since I came from a place where there is no concept of collecting income tax.

But, after a well invested year at San Jose State University's Masters of Science in Taxation program (SJSU-MST), not only have I strengthened my knowledge of taxation under the guidance of professors who are experienced tax professionals, I now have the privilege of introducing *The Contemporary Tax Journal*, the new online tax journal sponsored by the SJSU MST program. The time I spent in the program helped me discover my passion for researching and analyzing complex tax issues, and made me qualified to assist in the creation of a medium through which tax students and professionals can share their knowledge and experiences. That is the main objective of this journal! Sharing tax knowledge through an interesting style that is relevant to both tax professionals and taxpayers.

In our first issue, we bring you a variety of issues highlighted in the 26th Annual TEI-SJSU High Technology Tax Institute, two tax topics of particular interest to individual taxpayers, and two proposals analyzed using principles of good tax policy.

This is the MST program's initial endeavor at putting together a comprehensive collection of tax information. I hope you enjoy reading about the varied tax topics covered in this Winter 2011 inaugural issue.

Sincerely,

A handwritten signature in black ink that reads "Ankit Mathur". The signature is written in a cursive, flowing style.

Ankit Mathur, MST Fall 2010
Student Editor

Acknowledgements

Just as the IRS cannot review our tax returns without the work of many people, this journal would remain a concept if not for the efforts of several people.

Professor Annette Nellen, who set the whole thing in motion with her vision and gave me the opportunity to continuously test and improve my abilities as we designed the journal.

Our student authors, who contributed their time in writing about their interests in taxation.

Professor Thomas Moschetti and Mike Baird, for reviewing and testing earlier drafts of the journal and contributing their experience as tax professionals. And Tim Kelly for his extreme enthusiasm, ideas and support for the project.

Professor Bobbi Makani, for joining the group as advisor and making sure that we stay true to providing a quality journal.

Thanks to all involved for bringing *The Contemporary Journal* from idea to reality.



Ankit Mathur, MST Fall 2010
Student Editor



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