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## Front Matter (letter from the editor, masthead, etc.)

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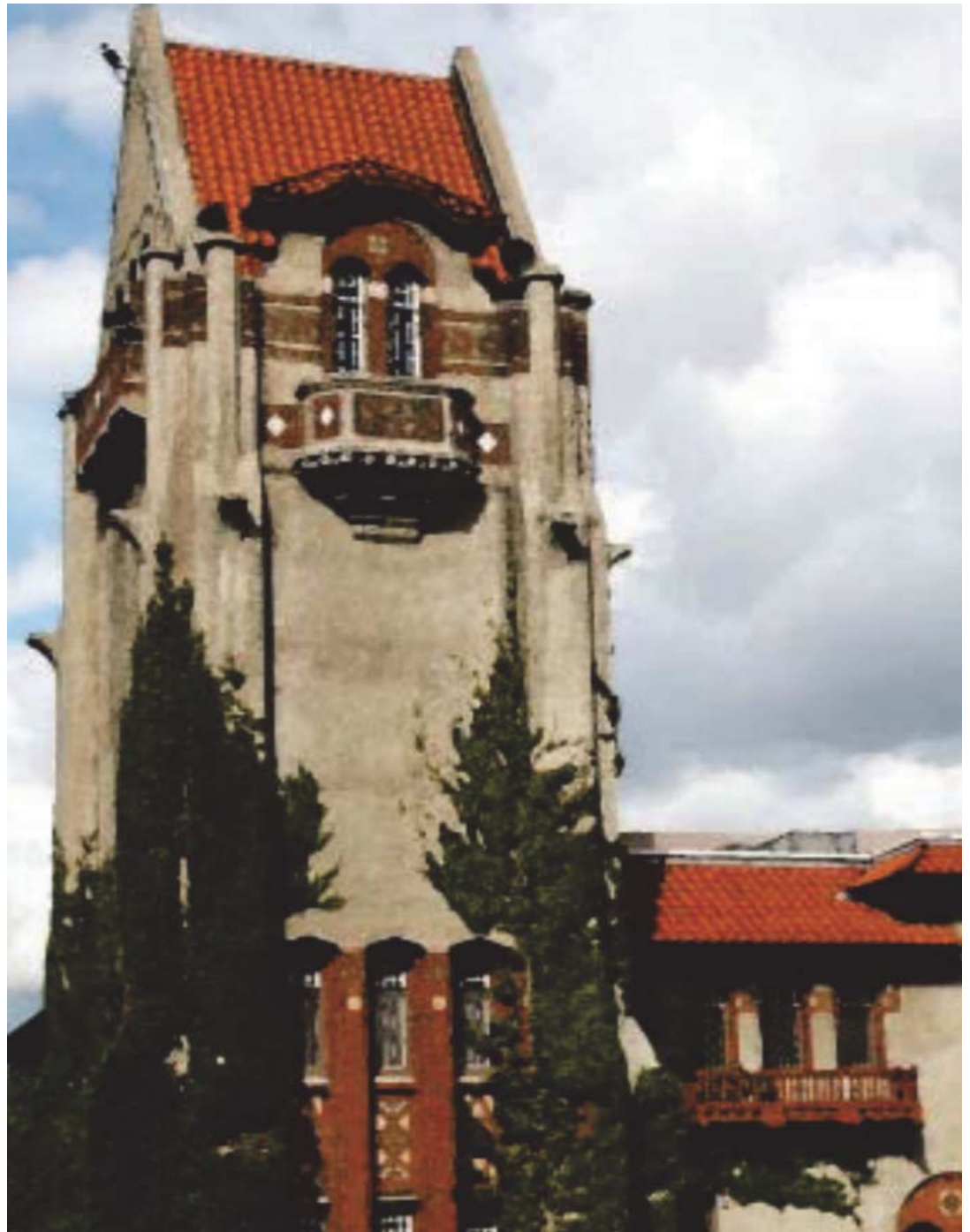
# The Contemporary Tax Journal

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The Contemporary Tax  
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# **The Contemporary Tax Journal Spring 2017**

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## Letter from the Editors

We are honored to present to you the Spring 2017 edition of *The Contemporary Tax Journal*.

This issue begins with an article on the Tax Court Examination. Professors Smeal and Ransopher of Georgia State University discuss the obscurity of our current Tax Court examination system and suggested improvements.

Next, in the *Tax Enlightenment* section, our authors presented various issues facing our current global and local tax environment. Topics include recent California tax developments stemming from the legalization of marijuana, the U.S. tax forms and filing requirements for expatriates, and the country-by-country reporting under BEPS.

Our *Tax Feature* section summarizes the 32nd Annual TEI-SJSU High Tech Tax Institute Conference held on November 7 and 8, 2016 at Palo Alto, CA. Main topics covered include the recent IRS LB&I examination and reorganization, latest developments in multi-jurisdiction tax including transfer pricing, the new framework for the OECD's BEPS in Action, a global review of tax incentives, a glance at the §385 final regulations, and an update on domestic and multistate tax issues. If any of the summaries interest you, we encourage you to visit the Tax Institute website for the conference material with more details (<http://www.sjsu.edu/taxinstitute/2016materials/>).

As part of our mission to serve the tax community, we want our journal to not only cover the recent updates in the tax fields but to help tax professionals at all levels. Therefore, we are excited to announce a new section: *CPA Exam Review*. This section provides our reader with the latest CPA exam review questions on tax from leading CPA review course providers. We are honored to work with Roger CPA review to present this very first issue of *CPA Exam Review*. We would like to thank Roger CPA review's generous support and sincerely hope that this new section will help you achieve CPA exam success.

Remember to check out Student Editor Xuan's interview with Mr. Gary Sprague, tax partner at Baker & McKenzie LLP, who is a recognized leader in international law and e-commerce law, in the "Tax Maven" section. During the interview, Mr. Sprague passionately shared his career path and advice. We hope his insights and experience will inspire your professional goals.

Last but not least, we want to express our sincere gratitude to Professors Annette Nellen and Joel Busch and webmaster and assistant editor Cathy Dougherty for their continuous guidance and support throughout the tax journal publication process. We also greatly appreciate the efforts of our tremendous authors who took the time to share their observations, perspectives, and knowledge. Your contributions are what made this issue possible.

Enjoy,  
**Xuan Hong**  
**Ophelia Ding**  
Student Co-Editors  
The Contemporary Tax Journal  
May 2017