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Netflix, Inc.

MST Student Contributors

Daniel Currie

Rachana Khandelwal

Inna Ostrovsky

Rani Vaishnavi Kothapalli

Surbhi Doshi

Sara Yaqin Sun

Chen Chen

Ruchi Chopra

Tina Tran

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TABLE OF CONTENTS

LETTER FROM THE EDITOR.....	6
SECTION 195.....	7
TAX ENLIGHTENMENT	
SECTION 1031 LIKE-KIND EXCHANGE.....	20
TAXATION OF CRYPTOCURRENCY HARD FORKS	26
TAX TREATIES AND SPECIAL CONSIDERATIONS FOR UNEMPLOYMENT INCOME, FOREIGN STUDENTS, AND ACADEMIC EMPLOYEES.....	33
SHORT SALE AND CANCELLATION OF DEBT INCOME.....	39
SUMMARIES FOR THE 6TH ANNUAL IRS-SJSU SMALL BUSINESS TAX INSTITUTE.....	
A NEW DUE DILIGENCE CHECKLIST.....	46
NEW FAVORABLE METHODS FOR SMALL BUSINESSES.....	49
FEDERAL AND CALIFORNIA CONSIDERATION FOR CHOICE OF ENTITY CONSIDERATION.....	51
ETHICS, DUE DILIGENCE AND CHANGES TO PENALTY PROVISIONS	56
SECTION 199A's QUALIFIED BUSINESS INCOME DEDUCTION	58
DEPRECIATION AND DEDUCTIONS FOR SECTION 1231 ASSETS UNDER THE TCJA.....	64

TAX	
MAVEN.....	68
FUN TAX FACTS.....	72
ROGER CPA REVIEW.....	74
FOCUS ON TAX POLICY	
ANALYSIS OF H.R. 3708- THE CRYPTOCURRENCY TAX FAIRNESS ACT.....	81

Letter from the Editor

I am excited to present to you the Winter 2018 issue of *The Contemporary Tax Journal*. Over the past few months we worked with fellow students, professors and practitioners to present you this edition.

The topics are covered in this issue are current and thought-provoking. Featured in this edition is an article on Section 195 by Professor Luis Rodriguez, Assistant Professor of Law and Taxation at Alfred University. We also present an interview with Tax Maven Eileen Marshall, partner with Wilson Sonsini Goodrich & Rosati, and member of the San Jose State University Tax Advisory Board. Ms. Marshall offers new practitioners an excellent opportunity to learn from her experiences as a successful tax practitioner. She was nominated several times to the Washington D.C., Super Lawyers list. Also, starting with this edition we introduce a Tax Fun Facts column presenting interesting tax facts from throughout history. We hope you enjoy knowing these lesser-known tax facts.

Enlightenment pieces written by MST students include topics on Section 1031 like-kind exchanges, tax treatment of hard forks, choice of entity, tax treaties, and tax implications in a short sale. Rachana Khandelwal, MST analyzed the Cryptocurrency Tax Fairness Act which intends to simplify use of cryptocurrency in day-to-day transactions. Students who attended the 2018 IRS-SJSU Small Business Tax Institute present summaries of topics covered. Roger CPA Review provides a few CPA Exam tax questions with solutions for students preparing for the exam or anyone interested in testing their tax and accounting knowledge.

My deepest gratitude goes to Professor Joel Busch, Professor Annette Nellen and Assistant Editor Surbhi Doshi, MST student, for their help and support in publishing this edition. I thank our MST coordinator Catherine Dougherty for her help in publishing this edition online. I thank Rachana Khandelwal, MST for her contributions, editing assistance, and her suggestion to add the Fun Tax Facts column. I thank Professor Luis Rodriguez, Eileen Marshall, the Roger CPA Review team and all the MST student contributors for their contributions and support.

Thank you and enjoy reading!

Best Regards,

Rani Vaishnavi Kothapalli,

Student Editor, The Contemporary Tax Journal