Front Matter (letter from the editor, masthead, etc.)
The Contemporary Tax Journal Winter 2019

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Special Thanks to

Eileen Marshall
Roger CPA Review
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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