

The Contemporary Tax Journal

Volume 10
Issue 1 *The Contemporary Tax Journal Volume
10, No. 1 – Winter 2021*

Article 2

2-1-2021

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

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Recommended Citation

(2021) "Front Matter (letter from the editor, masthead, etc.)," *The Contemporary Tax Journal*: Vol. 10 : Iss. 1 , Article 2.

Available at: <https://scholarworks.sjsu.edu/sjsumstjournal/vol10/iss1/2>

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Volume 10 | Issue 1

Winter 2021

ISSN: 2381-3679

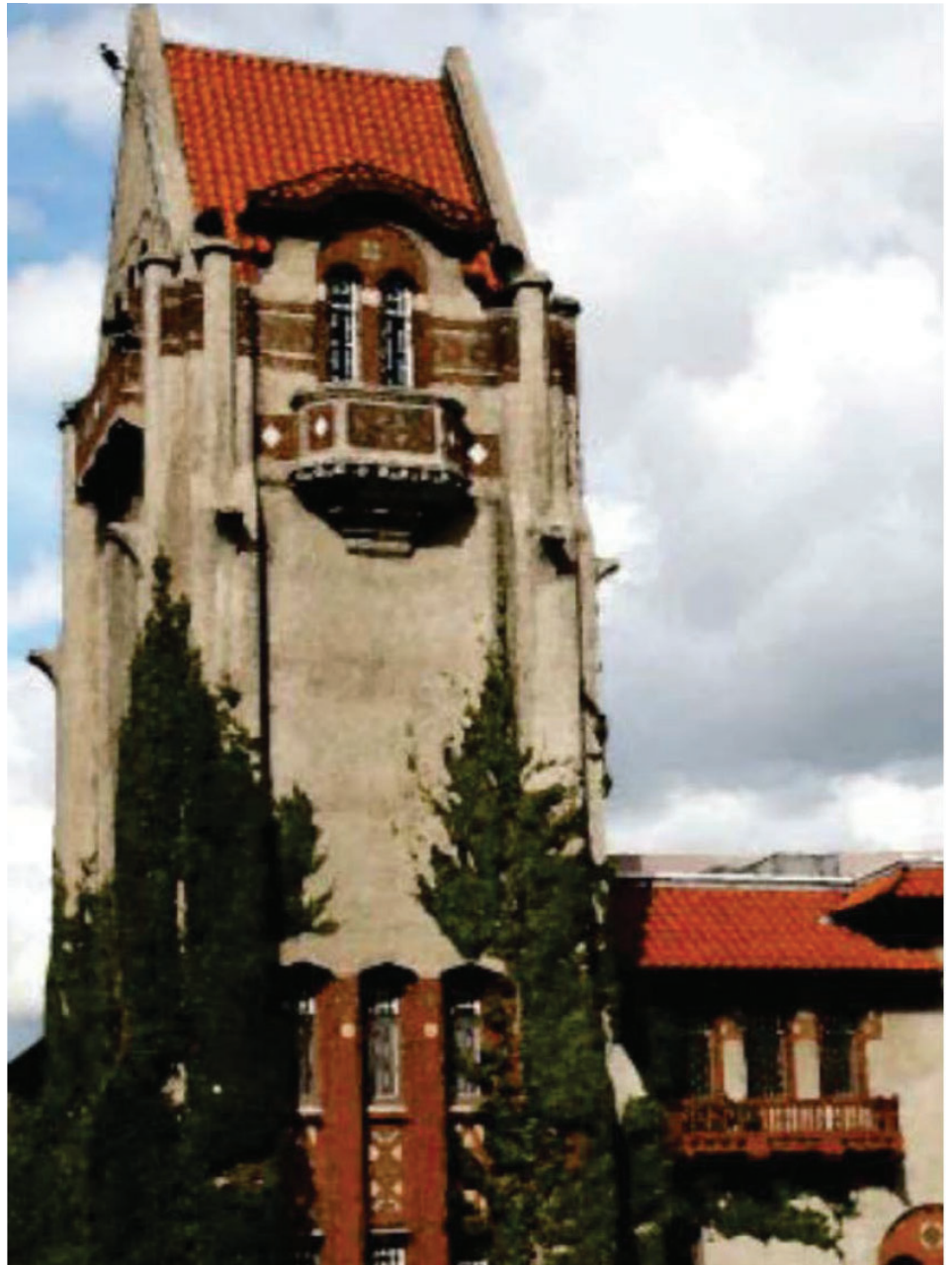
The Contemporary Tax Journal
A Publication of the SJSU MST Program

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The Contemporary Tax

Journal

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The Contemporary Tax Journal Winter 2021

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Special Thanks to

Gloria Sullivan

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Letter from the Editor

We are excited to present to you the Winter 2021 issue of *The Contemporary Tax Journal*. Over the past few months, we worked with fellow students and tax practitioners to present you this edition. The topics covered in this issue are current and thought-provoking.

Our regular feature *Tax Enlightenment* presents an article written by an MST student summarizing a recent court case about a malpractice lawsuit settlement payment.

Next, our *Tax Feature* presents summaries written by MST students on presentations made at the 36th Annual TEI-SJSU High Tech Tax Institute held in November 2020. The topics covered in these summaries include post-pandemic tax practice, CARES Act changes, debt restructuring and other strategies for a strong future, post-election tax analysis for high tech and beyond, U.S. international tax issues and developments, and the research tax credit.

Our *Tax Maven* for this issue of our journal is Ms. Gloria Sullivan, the Director of Western Compliance Practice Area in LB&I Division at the IRS. She offers students and new tax practitioners' knowledge from her experiences and valuable advice as a successful tax practitioner. I was honored to have a Zoom interview with her and learn about her remarkable career in the tax field. I hope her insights and experience will inspire your professional goals.

Our special section, *Fun Tax Facts*, presents interesting facts about taxation written by Tina Tan. We would like to thank Tina for this generous contribution to our journal.

Finally, *A Focus on Tax Policy* presents the analysis of three Federal tax proposals: H.R. 6787, Providing Essentials for Frontline Workers Act, by MST students Yixin Liang and Aarti Shah; S. 4319, Supporting America's Restaurant Workers Act, by MST students and Tina Tan; and S.2697, Tariff Tax Credit Act of 2019, by MST students Hanna Shatanionak and Liubov Shilkova. These tax bills were analyzed using the Guiding Principles of Good Tax Policy outlined in the AICPA Tax Policy Concept Statement No. 1.¹

I would like to thank all the contributors of this issue and fellow MST students. Also, I would like to thank Professor Annette Nellen for her continuous support, her invaluable contributions to this journal, and for being an inspiration to me. I am also grateful to student co-editor Tina Tan and to our MST coordinator and journal webmaster Catherine Dougherty. Their insights and hard work made this issue of the journal possible.

I invite you to enjoy reading our journal and hope you will consider contributing to our upcoming issues. I now present to you the Winter 2021 issue of *The Contemporary Tax Journal*.

¹ American Institute of Certified Public Accountants (AICPA) Tax Division. (January 2017). Tax Policy Concept Statement No. 1—Guiding Principles of Good Tax Policy: A Framework for Evaluation of Tax Proposals; available at <https://www.aicpa.org/ADVOCACY/TAX/downloadabledocuments/tax-policy-concept-statement-no-1-global.pdf>.

Regards,
Liubov (Luba) Shilkova
Student Editor