

Annette Nellen, CPA, Esq. San José State University

Annette Nellen is a professor in and director of San José State University's Masters of Science in Taxation (MST) program. She teaches courses on tax research, accounting methods, high technology tax matters, property transactions, individual taxation, state taxation, ethics, and tax policy and reform. She chairs the SJSU Athletics Board and was the chair of the SJSU Academic Senate from May 2003 to May 2005.



Annette is a frequent speaker and author on tax policy and reform topics. She is a monthly contributor to two AICPA online newsletters –*Tax Insider* and *Corporate Taxation Insider*. She was the lead author of the AICPA's *Tax Policy Concept Statement No. 1—Guiding Principles of Good Tax Policy: A Framework for Evaluation of Tax Proposals*. During tax reform discussions of the 1990s, she wrote *A Journalist's Handbook for Tax Reform* for the Tax Foundation. In the taxation of technology area, Annette is the author of *Amortization of Intangibles*, published by Bureau of National Affairs (BNA), part of the Tax Management Portfolios (#533-3rd).

Annette has served on the Tax Executive Committee of the AICPA and the board of the American Tax Policy Institute. She is a former chair of the ABA Tax Section's Sales, Exchanges & Basis Committee. Annette is the current chair of the AICPA's Individual Taxation Technical Resource Panel, having served on this panel since 2006. In addition, she is a member of the Executive Committee of the Tax Section of the California State Bar.

In 2000, Annette served on the academic panel that advised the Joint Committee on Taxation staff for the tax law simplification study submitted to Congress in 2001. She has also testified before tax-writing committees of the California legislature and state tax commissions, as well as the House Ways and Means Committee (April 13, 2011 on behalf of the AICPA) and Senate Finance Committee (9/20/11).

Annette is a graduate of CSU Northridge (BS Accounting), Pepperdine (MBA), and Loyola Law School (JD). Prior to joining SJSU in 1990, Annette was with Ernst & Young and the IRS (revenue agent and lead instructor).

Annette maintains various web sites on taxation, as well as the *21st Century Taxation Website and Blog*; see http://www.cob.sjsu.edu/nellen_a/.

A screenshot of the website "21st Century Taxation". The page has a navigation menu at the top with links: ABOUT, FEDERAL TAX REFORM, MULTISTATE TAX REFORM, CALIFORNIA TAX REFORM, TAX ODDITIES, THE BLOG. Below the menu are links for PL86-272 50TH ANNIV., BOOK REVIEWS, LINKS/MISC, and PROF. NELLEN'S WEBSITE. The main content area features a graphic with a calculator, ruler, and tax forms, titled "Modern Tax Architecture". To the right of the graphic is the text "21st Century Taxation" and "Tax Reform - Modernizing Tax Systems, Following Principles of Good Tax Policy". Below the graphic is the text "About the 21st Century Taxation website" followed by a bulleted list of links and references.

ABOUT FEDERAL TAX REFORM MULTISTATE TAX REFORM CALIFORNIA TAX REFORM TAX ODDITIES THE BLOG

PL86-272 50TH ANNIV. BOOK REVIEWS LINKS/MISC PROF. NELLEN'S WEBSITE

Modern Tax Architecture

21st Century Taxation

Tax Reform - Modernizing Tax Systems, Following Principles of Good Tax Policy

About the 21st Century Taxation website

- Federal Tax Reform - news, hearings, reports and links - [HERE](#)
- August highlights - "VAT Lessons for U.S. Tax Reform," *AICPA Corporate Taxation Insider*, 8/25/11; "Lower the sales tax - but reform what gets taxed," op ed in *Mercury News*, 7/24/11, "Creating More Sales Tax Collectors," *AICPA Tax Insider*, 7/14/11; "PTIN - The Continuing Sequels," *AICPA Tax Insider*, 6/9/11

<http://www.21stcenturytaxation.com/>