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Annette Nellen, CPA, CGMA, Esq., is a professor in and director of San José State University's graduate tax program (MST), teaching courses in tax research, accounting methods, property transactions, employment tax, ethics, leadership, and tax policy.

Annette is the chair of the AICPA Tax Executive Committee and serves on the AICPA Tax Reform Task Force. She is a past chair of the AICPA Individual Taxation Technical Resource Panel. Annette was the lead author of the AICPA tax policy concept statement #1, *Guiding Principles of Good Tax Policy: A Framework for the 21st Century* (EF) involving Tax Professionals.

also the author of Bloomberg BNA Internet Law Resource Center's portfolio, *Overview of Internet Taxation Issues*. She is an editor for two of the [Southwestern Federal Taxation textbooks](#). She is a monthly columnist ([Moving Forward?](#)) for Tax Analysts' *State Tax Notes*. Annette has testified before the House Ways & Means Committee, Senate Finance Committee, California Assembly Revenue & Taxation Committee, and tax reform commissions and committees on various aspects of federal and state tax reform. Annette maintains the 21st Century Taxation website and blog (<http://www.21stcenturytaxation.com>), as well as several [websites](#) on tax reform, state tax nexus, e-commerce taxation, worker classification, virtual currency taxation, and tax and ethical issues for marijuana businesses and tax advisers.

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.