Master of Science in Taxation (MST)
New Student Handbook
Fall 2014
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MST DEGREE COMPLETION PLAN

MST Worksheet
You will be receiving an MST Worksheet by email which will outline your program of study in the MST program. You can use this as a reference to keep track throughout your program.

Course Sequencing
BUS 223A must be completed in your first term. This course is either a pre-requisite or co-requisite to all classes in the MST program. BUS 223H is the capstone course for the MST program and it should be taken towards the end of your program, ideally after you have completed BUS 223A, 223F, and 223G.

Time Limitations
All work for the MST program must be completed within seven years. If courses become outdated, consult the SJSU catalog.

Required and Elective Courses (students entering Fall 2013 or later)

Required courses (15 units):
• Bus. 223A - Tax Research & Decision Making
• Bus. 223F - Tax Accounting Methods/Periods
• Bus. 223G - Taxation of Business Entities
• Bus. 223H - Tax Policy Capstone

Additional required course on business entities (choose one of the following):
• Bus. 223B - Taxation of Partnerships
• Bus. 225B - Taxation of Corporate Reorganizations
• Bus. 225G - Taxation of S Corps
• Bus. 225S - Consolidated Returns

Electives: Choose 15 units from the following (do not choose a course that was already selected as your required business entities course):
• Bus. 223B - Taxation of Partnerships
• Bus. 225A - Taxation of Estates & Trusts
• Bus. 225B - Taxation of Corporate Reorganizations
• Bus. 225C - US Corporations with Foreign Activities
• Bus. 225D - International Tax - Individuals and Foreign Corporations
• Bus. 225F - State Taxation Fundamentals
• Bus. 225G - Taxation of S Corps
• Bus. 225H - Taxation of Property Transactions
• Bus. 225I - Tax Practices, Penalties & Procedures
• Bus. 225J - Taxation of Executive Compensation
• Bus. 225K - Advanced Individual Taxes
• Bus. 225L - Accounting for Income Taxes (online)
• Bus. 225M - State Tax Planning
• Bus. 225N - Financing Options - New or Growing Bus
• Bus. 225O - Taxation of Tax Exempt Organizations
• Bus 225S – Consolidated Returns
• Bus 225T - Intermediate Accounting for Income Taxes
• Bus 225U^ - Fundamentals of Transfer Pricing
• BUS 225V – Tax Considerations for High Tech Companies
• BUS 225W^ – Introduction to International Taxation
• Bus 227A – Individual Tax Compliance (1 unit)
• Bus 227B – Ethics for Tax Practitioners (1 unit)
• Bus 227C – Tax Symposium (1 unit)
• Bus 227D – Employment Taxes & the Modern Workforce (1 unit)
• Bus 227E – Foundation for Understanding Taxation (1 unit)
• Bus 227F – Personal and Business Leadership Skills for Tax Practitioners (2 units)

^At least one of these electives must be taken.

Occasionally, “BUS 297D” courses may be offered. These are new or experimental courses. When offered through the MST Program, these courses count as electives.

COURSEWORK

Class Meetings and Scheduling
Most classes meet one night a week from 6:00 to 10:00 for 10 weeks, with some exceptions. Classes in spring and summer usually include one or two Saturday sessions and meet for 8 to 9 weeks. The course schedule is listed on the Lucas Graduate School of Business website, [http://www.sjsu.edu/lucasschool/current-mst/schedule/](http://www.sjsu.edu/lucasschool/current-mst/schedule/).

Preparation and Course Materials
You should check the schedule page on the MST website ([http://www.sjsu.edu/lucasschool/current-mst/schedule/](http://www.sjsu.edu/lucasschool/current-mst/schedule/)) a few weeks before your class begins to find out what textbook is assigned. Texts may be purchased at the Campus Bookstore; an online ordering option is available. For more information on textbooks, see [http://www.cob.sjsu.edu/nellen_a/ClassInfo.html](http://www.cob.sjsu.edu/nellen_a/ClassInfo.html). Be sure you obtain your textbook before class begins. Should the Campus Bookstore be out of the textbook, be sure to have one of the bookstore employees place an order for you.

Be sure to review the syllabus before classes begin and complete the reading and assignment for the first class meeting.

Access to Research Materials
MST students will have access to the following online tax research materials: RIA Checkpoint, CCH, and BNA Tax Portfolios. Students will be assigned access codes in BUS 223A (Tax Research). The BNA Portfolios and CCH can be accessed on the university website with your student ID and library PIN. These materials are only to be used for MST coursework. You can obtain an access code to RIA at the MST Orientation and at the link at [http://www.cob.sjsu.edu/nellen_a/ClassInfo.html](http://www.cob.sjsu.edu/nellen_a/ClassInfo.html).
The RIA Checkpoint password that is assigned to you when you take BUS 223A at the start of your course work will need to be reset January 1 and August 1 of each year. To get it renewed, send a request to Cathy Dougherty (catherine.dougherty@sjsu.edu).

SESSIONS
The MST program has four sessions throughout the year. They are as follows with approximate dates:
- Early Spring Session - Beginning of January through end of February
- Late Spring Session - Mid to end of April through mid-June
- Summer Session - Mid-June to mid-August
- Fall Session - Mid-September through beginning to mid-December

Please read “Maintaining Active Status” below for important information on maintaining continuous enrollment per University guidelines.

MAINTAINING ACTIVE STATUS
Although the MST program is considered “Special Session”, most of the processing dates are dictated by the University’s traditional academic calendar. As a result, you must register for at least one MST class by the last day to add listed on the University academic calendar to insure that your attendance is recognized for each semester that you enroll. This process is especially critical in the Spring semester for those students who plan to enroll only in the second session. Please note, the University does not factor in Summer session toward the continuous enrollment guideline.

For example, if you attended Spring 2014, do not attend Fall 2014, and then attend Spring 2015 that is permitted since enrollment has not been “broken” by missing two consecutive Spring/Fall semesters. However, if you did not attend Spring 2015, attended Summer 2015, and do not attend Fall 2015 (or are not “counted” due to registering late), you will become inactive because according to the University policy you have broken enrollment since you are officially recorded as missing two consecutive Spring/Fall semesters. In this case you would need to reapply for Spring 2016 by the admission deadline if you wish to return.

This is especially important during the Spring sessions. Even if you are not taking a class until April, you must register for that class in the beginning of January in order for your attendance to be counted by the system. You must also pay for that course by the due date indicated in your MySJSU account. If it is ok for you to not be counted in attendance for a semester, then you can wait until after the University’s add deadline to register for your class.

Leave of Absence
If you have attended at least one semester as a matriculated student and are in good or probation standing you may choose to leave SJSU for one semester (Fall or Spring) without submission of a Leave of Absence form. Students choosing this option must return the following semester and continue their enrollment as a matriculated student. If you do not return in the semester following the one semester leave, you will be required to reapply for admission to the next available admission term.
Students utilizing this option may not submit a formal leave of absence following the one semester leave.

OPEN UNIVERSITY AND TRANSFER UNITS
You may transfer up to nine semester units to apply toward your MST degree. Note: SJSU Open University courses are considered the equivalent to “transfer” units. Courses from other universities must be approved by Program Director Annette Nellen in order to count toward your degree.

REGISTRATION

Registration via MySJSU
Each semester you will need to visit http://my.sjsu.edu to learn your registration appointment date and time. Registration for classes is done via http://my.sjsu.edu. This is an interactive process and is available 24 hours daily during the published dates. You will need your User ID and Password to complete the registration. If you lose your password, you must contact info-support@sjsu.edu. The business graduate office does not have access to student passwords. The system allows you to enroll in a course if space is available and you have met the prerequisites.

Payment Due Date
As part of the online registration process, you will be given a payment due date. The due date may not appear online until the next day. If the payment deadline is not met, you may be dropped from all of your classes; however, this is not always the case. If you sign up for a class, do not pay, and do not attend, you may not be dropped and may have a balance remaining on your account.

DROPPING A COURSE AND REFUNDS
In order to receive a full refund, you must drop the class the business day prior to the first day of class. In general, if you drop from the day of the first class meeting to the day before the second class meeting you will receive a 75% refund. Please check the “Schedule” page for the “Refund Schedule” to determine the exact dates. You must have University approval to drop a course. After the first day, you may only drop for extenuating circumstances. Poor academic performance is not an approved reason to drop a course. If you drop after the first day you will receive a “W” on your transcript which stands for “Withdraw”. This does not affect your GPA. If you do not drop the class and do not attend, you will receive a “WU” on your transcript, which stands for “Withdrawal Unauthorized.” For purposes of grade point average a “WU” is equivalent to an “F” and is calculated in the grade point average.

It is the student’s responsibility to make sure courses are dropped. Important: Never assume an instructor has dropped the class for you for any reason.

GRADE POINT AVERAGE (GPA)
SJSU uses a four-point grading scale (A, B, C, D, F) as its basic grading system. This applies to all coursework except for individual study and internship courses, which usually are graded credit/no credit.
Graduate students must maintain a 3.0 ("B") average for all coursework taken as a graduate student. A grade of "C-" or lower in any course is considered a failing grade, and the course must be repeated. If a course is repeated, the second grade is averaged with the first grade in the GPA calculation.

(Note that at the graduate level, the second grade never replaces the first.)

San Jose State University makes grades available on the online at [http://my.sjsu.edu](http://my.sjsu.edu).

Individual grade reports are not mailed to students.

**Incomplete “I” Grades**

An Incomplete “I” signifies that a portion of the required coursework has not been completed and evaluated by the end of the class. Before the end of the semester, the student must reach an agreement with the instructor on the remaining course requirements and how they will be satisfied. All make-up work for an Incomplete must be finished within one calendar year immediately following the end of the term in which it was assigned. Failure to complete the assigned work results in the “Incomplete” turning into an “IC”, which is calculated as an “F” for grading purposes. The Incomplete cannot be removed on the basis of work taken at another institution, nor by re-enrolling in the course.

**ACADEMIC STANDING: PROBATION AND DISQUALIFICATION**

**Academic Probation**

A graduate student who does not maintain a minimum cumulative 3.0 GPA (a grade of “B” on a four-point scale) is subject to academic probation. It is the student’s responsibility to continuously monitor his or her own academic standing. Graduate students are cleared from probation if the cumulative grade point average is corrected to a 3.0 GPA or better the semester following first notification of probationary status.
Academic Disqualification
A graduate student who is on academic probation must earn better than a 3.0 grade point average each successive term until the required 3.0 cumulative grade point average is again established. This requires enrollment in at least one letter-graded course in each term that the student is on probation. If these conditions are not met, the student will be disqualified from the University. Please see the SJSU catalog for more information on academic disqualification.

Issues with Academic Standing during the Spring term
As stated previously, some dates follow the University’s regular academic calendar. This also happens with the running of the Academic Standing report during the Spring semester. The Academic Standing report is run by the Registrar prior to the completion of the Late Spring Session classes. This will cause problems if a student is on probation and receives below a “B” in the Early Spring session, or whose cumulative falls below a “B” average with just the early session grade; however, is still enrolled in a Late Spring session course. The reverse is also true. A student that should be disqualified or placed on probation, may not be. To resolve this problem, your Program Coordinator will manually check grades and calculate Academic Standing after Late Spring session grades are posted and notify the Registrar as to whose Academic Standing needs to be adjusted.

Students should bear in mind that the courses are 8 - 10 weeks long. You should not take on a load greater than you can handle because you need to maintain a B average and you should want to get as much out of each course as possible.

CPA INFORMATION - 150 UNITS AND CONTINUING EDUCATION
Earning an MST degree can enable you to meet your 150 hour requirement. An MST degree will satisfy the additional 20 units of accounting requirement. A few MST electives will qualify toward the ten units of ethics. You need to review your undergraduate coursework to see if you have sufficient ethics hours to meet the 150 hour requirement. You should review information on the 150 unit requirement at the Board of Accountancy website - [http://www.dca.ca.gov/cba/faqs/fagnewlic.shtml](http://www.dca.ca.gov/cba/faqs/fagnewlic.shtml) and [http://www.dca.ca.gov/cba/applicants/tip_sheet.pdf](http://www.dca.ca.gov/cba/applicants/tip_sheet.pdf).

MST courses can be counted towards your annual continuing education requirement if you are already a California CPA. For details, consult the licensee handbook available at the California Board of Accountancy website. [http://www.dca.ca.gov/cba/](http://www.dca.ca.gov/cba/)

MST CALENDAR
The direct link for the MST calendar is: [https://www.google.com/calendar/embed?src=sjsu.edu_kh2o8p37gnp9e2htlmtoe12pc@group.calendar.google.com&ctz=America/Los_Angeles](https://www.google.com/calendar/embed?src=sjsu.edu_kh2o8p37gnp9e2htlmtoe12pc@group.calendar.google.com&ctz=America/Los_Angeles), or you can find a link to it from the MST Current Students page: [http://www.sjsu.edu/lucasschool/current-mst/index.html](http://www.sjsu.edu/lucasschool/current-mst/index.html). We encourage you to check it regularly for events and administrative dates.
Notes:
“CC” = Career Center
“WC” = Writing Center

You can add the calendar to your personal gmail calendar by first opening your personal gmail calendar, then open the MST calendar in another tab. On the left hand side in the menu pane, you will see “Other Calendars”. In the drop down list you should see “MST Calendar” there. If you click on that, the calendar will be added to your personal calendar.

MST students who attended the 2012 TEI-SJSU High Tech Tax Institute.

MST TAX ENGAGEMENT OPPORTUNITIES
The MST Program offers students opportunities for paid and volunteer activities in the program that will enhance your learning experience and provide experiences appropriate for noting on your resumes. The key opportunities include:

- Delivering financial literacy workshops to SJSU students and community members on tax topics. You will have materials provided to you that you can adapt to your particular audience, and an opportunity to practice and get feedback. This activity will help you improve your communication skills, learn more about the tax law and provide a community service. For details, contact Bobbi Makani (bobbi.makani@sjsu.edu).
- Edit and/or provide content for The Contemporary Tax Journal, a publication of the SJSU MST program. For more information see the website for this online journal at http://www.sjsumstjournal.com.
- Interview an MST alum. Contact Professor Nellen (annette.nellen@sjsu.edu) for details.
- Attending professional tax meetings. The MST program pays the registration fee for up to two MST students per event per month. Be sure to check the MST calendar regularly. You will learn about these opportunities at the orientation for admitted students, postings in the MST notebook in the student lobby of the Lucas Business Complex and class announcements.
MST RETREAT
Each fall and spring, the MST program offers students an opportunity to attend a 1 1/2 day retreat at no cost. The retreat provides workshops on career advancement skills, business etiquette, time management, and raising one’s emotional intelligence. Opportunities to hear from practitioners about work expectations and career advancement are also provided. Information will be provided to you by email and class announcements regarding the dates and how to sign up.

CAREER, INTERNSHIP AND SCHOLARSHIP INFORMATION
The student lobby at the Lucas Business Complex, where the MST courses are taught, typically has a variety of position and scholarship postings for you to review in a notebook. If you want to post a tax position announcement for your employer, please email it to Annette Nellen – annette.nellen@sjsu.edu; it should be one 8½ x 11 inch page.

Also see the scholarship information posted at the MST website - http://www.sjsu.edu/lucasschool/current/mst/. The Career Center is committed to the development of SJSU students as professionals by providing the tools to guide them in making career-planning decisions and marketing their skills to employers. They serve the working professional primarily through their award-winning website that hosts a variety of tools available to you 24/7. This allows you to access what you need when you need it: from resume pointers to interviewing skills. Visit the site at: http://www.sjsu.edu/careercenter/. Register to gain access to their employer job bank, join their Facebook fan page, and check out what’s new at the Career Center blog.

Join Beta Alpha Psi
Students seeking an internship or an entry-level tax position upon graduation are highly encouraged to join the SJSU Beta Alpha Psi (BAP) Chapter. Membership is typically available in late January and August. The best way to meet recruiters is at BAP meetings. See http://www.sjsubap.com/.
Join Professional Organizations
Both the AICPA and CalCPA offer free membership to students who are not CPAs. If you are seeking employment after graduation, you are highly encouraged to join both organizations. You will receive their monthly journals. Also, CalCPA has job postings for entry level positions on their website for members. Links to this information is available at the MST website and given out at the MST New Student Orientation.

Attention H-4 and F-1 Students
For students with F-1 status, you may participate in an internship through CPT for two terms. Prior to the beginning the internship, you must visit the International Programs and Services (IPS) Office and attend a workshop. You should do this well in advance of when you plan to do your CPT. **In order to be eligible for CPT, you must be in F-1 status for two semesters** (summer does not count to meet this condition).

If you plan any change in your Visa status or will be seeking an internship, you MUST visit the International Programs and Services Office well before your desired outcome.

More information:
- IPS website: [http://www.sjsu.edu/ips/](http://www.sjsu.edu/ips/)
- Change of status: [http://www.sjsu.edu/isa/faq/faq_changeofstatus/](http://www.sjsu.edu/isa/faq/faq_changeofstatus/)

Please contact Cathy Dougherty (catherine.dougherty@sjsu.edu) for any letters you may need regarding international student issues.

Attending Professional Conferences
Check the MST Calendar regularly and watch for emails from Cathy Dougherty.

STUDENT IDENTIFICATION
An “Enrollment Verification Card” can be issued to MST students by request at both the Bursar’s office and the Lucas School office upon proof of registration. This card allows students to obtain access to SJSU student services at the Martin Luther King, Jr. Library. MST students are not eligible to receive a Tower Card unless they first purchase the AS Eco Pass Sticker as part of the Associated Students fees from Transportation Solutions (located in the Student Union) for $84.50. Once the AS Eco Pass Sticker has been purchased, a student should bring the receipt and a photo I.D. to Tower Card Window 9, located in the Student Services Center next to the Cashiers windows, and a Tower Card will be issued for a fee of $5.00. Please refer to Bursar’s link for more information: [http://www.sjsu.edu/bursar/services/towercard/](http://www.sjsu.edu/bursar/services/towercard/).

ADDITIONAL SJSU CAMPUS SERVICES
The MST program is offered on a “Special Session” basis which means that it is self-supported and does not rely on funding from the State of California. Moreover, the Special Session fee schedule differs from the programs offered on the SJSU campus, which are funded by the State of California.

Many SJSU services offered on campus are also available to Special Session students with the purchase of AS Eco Pass sticker and Tower Card.
Students should visit the Associated Students website [http://as.sjsu.edu/index.jsp](http://as.sjsu.edu/index.jsp) for detailed information. The SJSU Student Health Center provides medical services and maintains an in-house licensed pharmacy. Special Session students can seek medical care for $25 per visit. For more information on the SJSU Student Health Center, please visit the website [http://www.sjsu.edu/studenthealth/](http://www.sjsu.edu/studenthealth/). The SJSU Event Center Sports Club is equipped with a Mini Gym, Dance/Fitness Studios, Racquetball Courts and Locker Rooms. Special Session students can access the sports club with a monthly membership purchase of $30 or $40 with access to both the sports club and outdoor pool. Please visit the SJSU Event Center Sports Club website for detailed membership information: [http://www.union.sjsu.edu/ec/EC_Sport_Club/price_schedule.html](http://www.union.sjsu.edu/ec/EC_Sport_Club/price_schedule.html).

The additional services and benefits are:

- Campus Recreation
- Community Action Center
- Computer Services Center (including the Student Union Computer Lab)
- Free Admission to SJSU Sports Events
- Medical Insurance purchase with Student Rates
- General Services Center
- Print Shop
- Student Government
- Transportation Solutions

Students should visit the Associated Students website [http://as.sjsu.edu/index.jsp](http://as.sjsu.edu/index.jsp) for detailed information. The SJSU Student Health Center provides medical services and maintains an in-house licensed pharmacy. Special Session students can seek medical care for $25 per visit. For more information on the SJSU Student Health Center, please visit the website [http://www.sjsu.edu/studenthealth/](http://www.sjsu.edu/studenthealth/). The SJSU Event Center Sports Club is equipped with a Mini Gym, Dance/Fitness Studios, Racquetball Courts and Locker Rooms. Special Session students can access the sports club with a monthly membership purchase of $30 or $40 with access to both the sports club and outdoor pool. Please visit the SJSU Event Center Sports Club website for detailed membership information: [http://www.union.sjsu.edu/ec/EC_Sport_Club/price_schedule.html](http://www.union.sjsu.edu/ec/EC_Sport_Club/price_schedule.html).

**PROFESSIONAL DEVELOPMENT RESOURCES**

**Writing Center**

One of the most important skills that a tax professional needs is the ability to transmit information clearly and efficiently in writing and verbally. Tax professionals at every level of a company often find presenting tax knowledge in written format to be challenging. Whether one is responding to a question, requesting information, conducting tax research or writing a tax memo, the result is often a written document. For individuals who do not have a lot of technical writing experience, these tasks could be daunting. Not only do you need to write about technical topics, you also need to make sure that the documents are well-written, well-organized and would present both yourself and your firm in a positive light. You have to produce written documents that are engaging and understandable to the reader. Learning to write effectively is not easy: it requires constant practice and feedback on your work. However, the benefits of effective writing skills can be far-reaching in your tax career. Good written
communication skills can lead to better job placement, greater work satisfaction, positive performance evaluations, and faster career advancement. Opportunities for career advancement is abound for tax professionals who are skillful in presenting tax knowledge in a way that is clear and easy to understand. Excellent written communication skills are considered as one of the key distinguishing factors that helps professional advance in their careers.

The MST program created a partnership with the SJSU Writing Center to help students become better writers. We have reserved a block of three hours every Friday exclusively for MST students to meet with consultants to receive coaching on writing skills and feedback on their writing samples. Each student can reserve a 1.5 hour session to meet with the writing consultant individually. Students bring samples of their written work and the writing consultant will review and evaluate the document thoroughly with the student, pointing out areas for improvement. Students are given the opportunity to rewrite their documents according to the feedback they got and schedule a follow-up visit to receive another round of coaching and feedback.

To schedule a session with the Writing Center, please send an email to Professor Bobbi Makani, Director, Tax Engagement Opportunities at bobbi.makani@sjsu.edu.

Canvas
The Canvas online classroom website has links to many professional development resources for you under “Tax Engagement Opportunities.” Be sure to use it. http://www.sjsu.edu/at/ec/canvas/

CRITICAL STEPS FOR GRADUATION

Competency in Written English
All graduate level students must show their competency in written English. This requirement must be completed before a student can be admitted to candidacy. For the MST program, this requirement is met through the successful completion of BUS 223A.

Applying for Advancement to Candidacy
Once you have completed at least nine SJSU letter-graded units, BUS 223A, and have Classified standing, you should complete a Departmental Request for Candidacy Form (on our website). It must be submitted to your Program Coordinator by e-mail as a Word attachment no later than the posted document deadlines for the semester related to your graduation date. See dates below.

You must indicate 30 units worth of classes on this form. If you are not sure which classes you will be taking in the future, please enter either “BUS 297D, Special Topics” or simply put the classes you think you may take. During your last semester, your Program Coordinator will review your records and submit course substitution forms to the Graduate Admissions and Program Evaluations office on your behalf.

Once the Graduate Admissions and Program Evaluations office has approved your Candidacy, an approval letter and a copy of your Candidacy form will be mailed to you. No other document will be sent indicating your Advancement to Candidacy.
Award of the Masters Degree
Completing course requirements in a Masters program at SJSU is a major accomplishment. However, it does not mean that you will be awarded a degree. You must initiate the process by completing the Application for Award of Masters Degree Form (also found on our website) and submitting it to the Lucas Graduate School of Business office.
You submit your Application for Award of Degree after your Candidacy has been approved; however, be aware of the deadline dates. To expedite your paperwork, please email your form to catherine.dougherty@sjsu.edu, rather than the fax number on the form.

Students must be aware of paperwork deadlines! If you do not file your paperwork by the published deadlines, your graduation may be delayed. Deadlines for filing these forms are as follows:

Filing Deadlines

<table>
<thead>
<tr>
<th>GRADUATION DATE</th>
<th>MAY (Spring)</th>
<th>AUGUST (Summer)</th>
<th>DECEMBER (Fall)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Candidacy Form Due</td>
<td>September 1</td>
<td>February 1</td>
<td>March 15</td>
</tr>
<tr>
<td>Award of Degree Due</td>
<td>February 1</td>
<td>June 1</td>
<td>September 1</td>
</tr>
</tbody>
</table>

COMMENCEMENT
The university offers a university-wide commencement ceremony each Spring. This occurs the Saturday of Memorial Day weekend. The ceremony is for the current Spring graduates, and the previous Fall and Summer graduates. For example, the Spring 2013 ceremony is for students graduating in Spring 2013, Fall 2012 and Summer 2012. This ceremony is free for participants and guests.

The College of Business offers two ceremonies, one in Spring and one in Fall. Those invited to the Spring ceremony are Spring graduates and the following Summer graduates. Those invited to the Fall ceremony are Fall graduates and previous Summer graduates. So, Summer graduates have a choice. This ceremony costs about $15-$20 for tickets for guests and there is a limit on the number of tickets per student.

For the university-wide ceremony, many students who are graduating the following summer choose to “walk” in the previous spring ceremony. No one checks who is participating, so this does not tend to be a problem and many students choose to do this. Just be aware that your name will not appear in the program and you will not be sent information from the University. However, all commencement information such as time and where to report, etc. can be found here: http://www.sjsu.edu/commencement as the time nears.

In regards to regalia, all Master’s tassels should be black and all Master of Science hoods should be gold.
SOCIAL MEDIA
SJSU, the Lucas Graduate School of Business and the MST Program utilize various social media sites for communicating with students and alums. MST sites can be found here:

- MST News on Twitter: @sjsutax
- MST on LinkedIn: http://www.linkedin.com/e/vgh/2349791/
- SJSU COB on Facebook: https://www.facebook.com/COBSJSU

Professor Nellen’s 21st Century Taxation website and blog can be found at: http://www.21stcenturytaxation.com

ADVANCED CERTIFICATE IN TAXATION
Individuals with an MST degree may enroll in an unlimited number of classes in the MST program. They also have the option of earning an Advanced Certificate in Taxation. For more information, please visit http://www.sjsu.edu/lucasschool/prospective-mst/certification/.

IMPORTANT WEBSITES
- MS Taxation website: http://www.sjsu.edu/lucasschool/current-mst/index.html (be sure to bookmark this site. Almost all links can be reached from this site including links to the schedule and syllabi)
- Tax Research Materials: http://www.cob.sjsu.edu/nellen_a/ClassInfo.html#Access
- Information on courses taught by Professor Nellen: http://www.cob.sjsu.edu/nellen_a
- Graduate Admissions and Program Evaluations: http://www.sjsu.edu/gape
- SJSU Catalog: http://info.sjsu.edu/home/catalog.html
- Bursar's Office: http://www.sjsu.edu/bursar/
- Office of the Registrar: http://www.sjsu.edu/registrar/
- Career Center: http://www.sjsu.edu/careercenter/
- Financial Aid: http://www.sjsu.edu/faso/
- International Programs and Services: http://www.sjsu.edu/ips/

COMMUNICATION
Most communication will be via email from your Program Coordinator, who will often send important information such as impending deadlines, changes to policies, program announcements, etc. Occasionally, you will receive letters in the mail. It is imperative that you keep your contact information (especially your email address) up to date through your Program Coordinator as well as through the university via the http://my.sjsu.edu website.

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SJSU Offices
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SJSU Library (Reference) 408-808-2100
Financial Aid     408-283-7500
Bursar’s Office (Student Accounts & Collections) 408-924-1601
Bursar’s Office (Cashiering Services) 408-924-1631
International Programs & Student Services 408-924-5920

All MST classes are held at the Lucas Business Complex, 2933 Bunker Hill Lane, Suite 120, Santa Clara, CA 95054.


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