



Master of Science in Taxation Student Handbook 2019/2020

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MISSION AND MST PROGRAM LEARNING GOALS

LCoB Mission Statement		
<p>We are the <i>institution of opportunity</i> in <i>Silicon Valley</i>, educating future leaders through <i>experiential learning</i> and character development in a <i>global business community</i> and by conducting <i>research</i> that contributes to business theory, practice and education.</p>		
MST Program Learning Goals		
1	Complex and Multi-jurisdictional Tax Issues	To identify, understand and resolve complex and multijurisdictional tax issues within the context of our global economy and society.
2	Research Skills	To learn research skills for exploring both familiar and novel areas of the tax law and to communicate the findings in clear terms.
3	Analytical Skills	To develop conceptual and analytic skills with real world applications.
4	Tax Policy	To appreciate tax policy issues and foundations of the tax law.
5	Ethical Implications of Tax Practice	To understand the ethical implications of tax practice.
6	Tax Practice and Career Advancement	To develop skills for effective tax practice including keeping current, interacting with others, and career advancement.

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.

Time Limitations

All work for the MST program must be completed within seven years. If courses become outdated, consult the MST program director.

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

Additional required course on multijurisdictional taxation (choose one of the following (you may also take both)):

- BUS 225F- State Taxation Fundamentals
- BUS 225W – Introduction to International Taxation (prerequisite to other international tax classes)

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 (online)
- BUS 225L - Accounting for Income Taxes
- BUS 225M - State Tax Planning
- BUS 225N - Financing Options - New or Growing Bus
- BUS 225O - Taxation of Tax Exempt Organizations
- BUS 225P - Advanced International Tax – US Corps.
- 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 225X - International Taxation - Us and Foreign Individuals
- BUS 225Y – Accounting Ethics
- BUS 225Z - Personal & Business Leadership Skills for Tax Professionals
- BUS 227A – Individual Tax Compliance (1 unit)
- BUS 227B – Ethics for Tax Practitioners (1 unit) (online)
- BUS 227C – Tax Symposium (1 unit) – may be taken more than once
- 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)
- BUS 298 – Independent Special Studies (1 – 3 units) – need to have a project and approval of the program director

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/lucasgsb/programs/mst/current/schedule/index.html>.

Occasionally, a class might meet online using Zoom video conferencing. Students need to have access to a computer with a camera so they more effectively participate in such meetings (the instructor and other students can see you). Most laptops have a built-in camera. If your computer doesn't have one, you can purchase an add-on one for low cost.

Preparation and Course Materials

You should check the schedule page on the MST website (<http://www.sjsu.edu/lucasgsb/programs/mst/current/schedule/index.html>) 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.sjsu.edu/people/annette.nellen/website/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 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.

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. If you get a log-in error message for RIA Checkpoint, contact Cathy Dougherty (catherine.dougherty@sjsu.edu).

SPECIAL SESSION

The MST program is offered through Special Session. Special Session programs are academic programs provided to matriculated students on a self-support basis at times and locations not supported by the state general fund appropriations. Therefore, MST students do not pay additional fees that Regular Session students are required to pay, such as: the Student Union fee, Associated Student Body fee, Health Service Fee, Student Success Fee, Instructional Related Activities fee, among others. Therefore, as a Special Session student, since you are not paying related fees, you may not have access to certain services and facilities that other students have.

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-April through mid-June
- Summer Session - Mid-June to mid-August
- Fall Session - Mid-September through beginning to mid-December (occasionally, a 1-unit class might be offered in early fall)

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 (late spring). Please note, the University does not factor in Summer session toward the continuous enrollment guideline.

For example, if you attended Spring 2016, do not attend Fall 2016, and then attend Spring 2017 that is permitted since enrollment has not been “broken” by missing two consecutive Spring/Fall semesters. However, if you did not attend Spring 2017, attended Summer 2017, and do not attend Fall 2017 (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 2018 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 MyJSU 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 JSU 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.

A formal leave of absence (more than one semester) may be granted in the cases of medical leaves, primary caregiver leaves, military deployment, educational leave and personal hardship leave. You must submit a petition for an approved leave.

OPEN UNIVERSITY AND TRANSFER UNITS

You may transfer up to nine semester units to apply toward your MST degree. Note: JSU 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 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.

You must register at least two weeks in advance of each class to be sure you get all announcements about the class.

Payment Due Date

As part of the online registration process, you will be given a payment due date, which is typically 21 days after you register. 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 day prior to the first day of class. After that, you will receive a partial, or no, 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. After the first day, you may only drop for extenuating circumstances. Dropping is very difficult after the first day. Approval for late drops comes from the Associate Dean of Graduate Studies and Research. Poor academic performance is not an approved reason to drop a course. Be sure you have the requisite time to attend classes, study and do all the assignments before signing up for a class.

If your drop is approved after the first day of class, 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. 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.

Grade Points

A+, A	4.0
A-	3.7
B+	3.3
B	3.0
B-	2.7
C+	2.3
C	2.0
C-	1.7
D+	1.3
D	1.0
D-	0.7
F	0.0
WU	0.0

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, all grades are averaged. That is, the original grade remains in your overall GPA and on your transcript.

San Jose State University makes grades available on the online at <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 due to an emergency situation a student encountered. By 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, or by re-enrolling in the course.

ACADEMIC STANDING: PROBATION AND DISQUALIFICATION

Academic Probation

Graduate students will be placed on academic probation if at any time (following a Fall, Spring, or Summer term) their SJSU cumulative GPA falls below 3.0. The probation status is shown on the transcript.

Graduate students on probation will remain on continued probation when the following term GPA is 3.0 or better, while the SJSU cumulative GPA remains below 3.0. The continued probation status is shown on the transcript and is treated like probation in terms of academic standing.

There is a distinction between SJSU Cum GPA (as shown on the transcript) and GPA for the degree program (as shown on the candidacy form). All upper-division (100 level) and graduate-level (200 level) courses, including SJSU Open University courses taken as a post-baccalaureate, will be used in the calculation of SJSU cumulative GPA. Courses from other institutions and courses from the SJSU undergraduate career will not be counted in the graduate SJSU cumulative GPA. In addition, the GPA among all of the courses that appear on the candidacy form (count toward the degree) must also be a minimum of 3.0 for degree conferral. SJSU courses taken at the lower-division level (numbered below 100) will be shown on the student transcript but cannot be used to satisfy graduate degree requirements and will not be included in the graduate student GPA calculations.

The Registrar will notify students who are placed on academic probation of that fact when term grades are posted. The students will also be advised of conditions required for return to good standing, the consequences of not maintaining a term GPA of 3.0, and the necessity of conferring with their graduate advisor.

Graduate students will remain on probation or continued probation until they are removed from probation or are disqualified. They are removed from probation and returned to good standing when the SJSU cumulative GPA is raised to at least 3.0 (following a Fall, Spring, or Summer term).

It is the student’s responsibility to continuously monitor his or her own academic standing. You may not submit your candidacy form while on Academic Probation, so please realize this may delay your graduation date.

Completion of Degree Requirements While on Probation

Enrollment in at least one letter-graded course is required of graduate students in each Fall and Spring semester that they are on academic probation.

If a graduate student does not complete the graduate degree program with the minimum 3.0 GPA in the candidacy coursework (thus in all degree requirements), his or her major department may terminate the candidacy or permit completing additional courses in an attempt to raise the GPA in the program to the 3.0 threshold. When the student's major department recommends the latter, 30% of the total units in the major may be added to the candidacy form, but this total is for the entire duration of the graduate career. The additional courses can be ones already taken or courses to substitute for elective courses on the candidacy form. Note that the original grade, even with a substitution, cannot be eliminated but instead is counted in GPA calculations along with the new grade. Any course with a grade less than a "B" may be repeated at the graduate level, but no more than 9 units in the graduate career, no matter the number of units required in the degree program, can be repeated per University Policy F08-2.

Failure to raise the candidacy and SJSU cumulative GPA to 3.0 after completing these additional courses(s) will result in a termination of the student's candidacy and an inability to earn the graduate degree. See University Policy S16-16 - <http://www.sjsu.edu/senate/docs/S16-16.pdf>.

Academic Disqualification

Graduate students on probation or continued probation will be academically disqualified when the term GPA for a Fall, Winter, Spring, or Summer term is below 3.0. The disqualified status is shown on the transcript.

Graduate students disqualified from the university for the first time can petition to be reinstated. Reinstatement is a process separate from readmission. Students must file an application for readmission with CSU Mentor to register for classes following reinstatement. Application for readmission can be done during the semester in which the program of study is underway or in which the reinstatement petition is being considered. See University Policy S16-16 - <http://www.sjsu.edu/senate/docs/S16-16.pdf>.

Please refer to the University Catalog for reinstatement categories.

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 issues 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.

Link to University Catalog Graduate Policies:

<http://info.sjsu.edu/web-dbgen/narr/policies/rec-15458.15620.html>

CPA AND EA 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/applicants/ed-requirements.shtml>

http://www.dca.ca.gov/cba/applicants/edu_req_ppt.pdf

MST courses can count 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/>

If you are an Enrolled Agent (EA) and want continuing education credit with the IRS for eligible courses, please let the MST Director know a few weeks before the class begins.

MST TAX ENGAGEMENT OPPORTUNITIES

The MST Program offers students opportunities for career preparation and advancement, as well as volunteer activities 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.
- 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://scholarworks.sjsu.edu/sjsumstjournal/>.
 - There are opportunities for students to submit articles for the Tax Enlightenment section and/or attend tax conferences to provide a Tax Feature piece or to write a tax policy analysis. We are grateful to all the student authors and value your contribution.
 - Please note that it is a standard protocol for authors to get their articles reviewed at the SJSU Writing Center and for the editors to review and provide feedback on

the submitted articles. The comments are purely for technical purposes and is not meant to controvert the subject of the article or the views of the author. The purpose is to provide the authors an opportunity to respond with their comments/explanations. We hope you consider this as a learning opportunity and appreciate your cooperation.

- 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 two to ten MST students per event depending on the particular event. Be sure to watch for emails from Cathy Dougherty about opportunities to sign up for these professional tax conferences.

CAREER, INTERNSHIP AND SCHOLARSHIP INFORMATION

The lobby at the Lucas Business Complex, where the MST courses are taught, 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 8 ½ x 11 inch page.

Also see the scholarship information posted at the MST website - <http://www.sjsu.edu/lucasgsb/programs/mst/current/scholarships/index.html>

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 and like their Facebook page.

Mock Interviews and Workshops

Each semester, the MST Program offers students an opportunity for a mock interview including a resume review. An interview workshop is held each semester to help students prepare. Watch for announcements about these opportunities via emails from Cathy Dougherty.

Meet the Firms

This is a major recruiting event designed to explore career and internship opportunities in public accounting. The event is hosted during early Fall semester, and it is by invitation only. Please watch out for email or follow updated information on the SJSU Career Center or Beta Alpha Psi website.

Join Beta Alpha Psi

Students seeking an internship or entry-level tax position in a CPA firm upon graduation must join the SJSU Beta Alpha Psi (BAP) Chapter. The best way to meet recruiters and network with professionals is at BAP meetings. If you do not join, you are sending a message to recruiters that you are not really interested in working for them. If they make the time to attend the monthly meeting to meet you, they expect you'll be there too. You will also learn a lot from the meetings, activities and fellow members. Membership is typically available in late January and August. Students attending MST classes via Open University are not eligible to join Beta Alpha Psi. To maintain eligible status, members must commit to participate in various activities and earn points. See <http://www.sjsubap.com>.

Volunteer Income Tax Assistance

One great way to put the textbook knowledge into practice is to volunteer for the Volunteer Income Tax Assistance (VITA) program run by the IRS or via Tax Aid. Volunteers help low-income people prepare their federal and California tax returns at a site run by the IRS or US Tax Aid, generally for about 3 – 5 hours per week from mid-January to April 15. You can find a VITA site near you at <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>

Recruiting for volunteers usually starts in November. All of the tax preparers must be trained and certified by the IRS. There are both in-class and online training and certification programs available. For more information, you can contact the representative from the potential tax site that meets your needs.

Often, someone from a VITA site or US Tax Aid visits the BUS 223A class in fall to talk about how to volunteer at their site. These are excellent experience and looks great on your resume.

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. CalCPA sometimes holds meet the firms events. 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). CPT and OPT must involve tax work appropriate for an MST student.

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/isa/index.html>
- CPT: <http://www.sjsu.edu/isa/current/employment/cpt/index.html>

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

Attending Professional Conferences

Watch for emails from Cathy Dougherty.

STUDENT AND PROFESSIONAL DEVELOPMENT RESOURCES

SJSU 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 abound for tax professionals who are skilled in presenting tax knowledge in a way that is clear and easy to understand. Excellent written communication skills are considered one of the key distinguishing factors that helps professional advance in their careers.

Students must register with the Writing Center prior to making an appointment - <http://www.sjsu.edu/writingcenter/>.

Canvas

The Canvas online classroom website is used for most classes. Be sure to log in (see URL below) at least two days before your classes begin and throughout your class when used by your instructor. You also have links to many professional development resources "Professionalism and Career Advancement" and under "Tax Engagement Opportunities." Be sure to use these sites. <https://sjsu.instructure.com/>

MST Tutor/Advisor

The MST Program employs a tax practitioner who is also an MST alum to provide tutoring for certain courses, study tips, entry-level job seeking advice and resume review. You'll learn about available appointments in BUS 223A and BUS 223H and via emails from Cathy Dougherty or Professor Nellen.

LUCAS BUSINESS COMPLEX

MST classes are held at the Lucas Business Complex (2933 Bunker Hill Lane Suite 120 Santa Clara, CA 95054). Parking is free in the building's parking lot.

The Lucas Business Complex features a small breakout area equipped with kitchen appliances. There are no food or beverage vendors on-site. However, there are several fast food and takeout options in the vicinity.

As a current student, you have access to one student workstation (desktop computer and printer) in the Lucas Graduate School of Business office. The workstation is available during office hours. Individual student printing accounts will be generated at the beginning of each academic term. There is a cap of 100 pages per student per academic term (e.g. Early Spring and Late Spring count as the Spring term, one term). Once you reach your cap per term, there are no additional printing privileges. The printing tutorial is provided at the workstation. Please be considerate of the time you utilize the workstation if other students are waiting. There is no copy machine available for student use.

SJSU Campus Wi-Fi is provided at the Lucas Business Complex. Wireless internet access is available throughout the facility. As a first time user, you must set up your password through the SJSUOne account. SJSUOne is a password consolidated system. Please visit the web for information on how to set up your SJSUOne account: <http://its.sjsu.edu/services/sjsuone/>

Generally, the Bunker Hill classroom facility opens 90 minutes before class. You can use the common area for study then. The facility is open based on the class schedule. There is a weekly class schedule posted on the announcement board. The students can check the schedule and double check with our student assistants at Bunker Hill. If you need a longer time period for a study group, consider reserving a room in the King Library on the main SJSU campus. See <http://library.sjsu.edu/reserve-studymeeting-room/reserve-studymeeting-room>.

The Bunker Hill facility closes by 10:00 pm every evening when classes are meeting. We appreciate your attention to ensuring you are ready to leave the facility prior to the closing time. The front door of the building locks at 7:00 pm every evening Monday through Friday and it is locked at all times on Saturday. Please use the back door of the building on Saturdays and weekdays after 7:00 pm.

For a more comprehensive guide to the Lucas Business Complex, you may view the guidebook here: <http://www.sjsu.edu/lucasgsb/programs/mba/current-students/Lucas%20Business%20Complex-Student%20Guide%20CD-04.30.2015.pdf>

STUDENT IDENTIFICATION

The MST program is offered on a “Special Session” basis, which means it is self-supported and does not rely on funding from the State of California. Due to the different fee structure, MST students are not eligible to receive a Tower Card unless they first pay the Associated Students Fee of \$92.50 (subject to change) each semester. This fee can be paid in AS Transportation Solutions - General Services Center in the Student Union, East Wing on 9th Street Plaza, Room 1800. You will receive an Eco Pass Clipper Card. With the Associated Students (AS) Eco Pass Clipper card and SJSU Tower ID, you can have unlimited free rides on all Santa Clara Valley Transportation Authority (VTA) Buses and Light Rail lines. Other benefits of the Tower Card to Special Session students are free admission to SJSU sporting events and use of the services in the Associated Students office: <http://as.sjsu.edu/>, (Please contact them for details).

Once the Associated Students fee has been paid, you can 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/>.

As an MST student, you will be issued an “**Enrollment Verification Card**” free of charge at Orientation. This card can be issued to MST students by the Bursar’s office or 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 as well as entrance into Career Fairs.

HOW TO GET AN SJSU EMAIL ACCOUNT

All actively enrolled students receive a web-based email address. SJSU email accounts are automatically created for active students who are currently in a class or have class within 45 days of today. Accounts are automatically removed one year after your last class meeting. For more details, view Student Email FAQ: <http://its.sjsu.edu/services/email/student-email-faq/index.html>.

Students will need this to access certain library materials and other online resources only available to SJSU students.

SOME ADDITIONAL SJSU CAMPUS SERVICES

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 (subject to change). For more information on the SJSU Student Health Center, please visit the website <http://www.sjsu.edu/studenthealth/>.

The SJSU Spartan Recreation and Aquatic Center consists of a weight room equipped with both free weights and LifeFitness machines, as well as squat racks, treadmills, and recumbent bikes. In addition to the weight room they also have a cardio hall equipped with elliptical machines, rowing machines, recumbent bikes, and stair climbers. The facility also has studios for fitness classes and open basketball. Special Session students can access the SRAC with a monthly membership purchase. Please go to the SRAC website for detailed membership information: <https://www.spartanrecreation.com/membership>, visit them or call 408-924-6368.

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 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/Clear 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 deadlines for the semester related to your graduation date. See dates below. Please be sure to look for an acknowledgement that your form was received by the Program Coordinator.

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. Please be sure to look for this acknowledgement from the GAPE office via a letter and a service indicator on MySJSU.

Award of the Masters Degree

When you are ready to graduate, you must apply for graduation through self-service in your MySJSU account. A MySJSU message will be sent to you approximately two weeks after being approved for advancement to candidacy. Please note that you must have an approved (by GAPE) Departmental Request for Candidacy form on file before you apply to graduate.

Instructions can be found here:

<http://www.sjsu.edu/gape/forms/Online%20Graduation%20Application%20Instructions.pdf> or a video tutorial can be viewed here: <https://www.youtube.com/watch?v=KJFTUPCIS7c>.

There is no fee for the initial application for graduation but if you fail to graduate in your intended semester you must file a Graduation Date Change Request and pay \$10. The deadlines to submit the Graduation Date Change Request are the same as the deadlines to submit the initial graduation application.

Graduation degree requirements are reviewed after the semester in which you intend to graduate ends and after the grades for that semester are posted by the Registrars Office.

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

Filing Deadlines

GRADUATION DATE	MAY (Spring)	AUGUST (Summer)	DECEMBER (Fall)
Candidacy Form (Due to Cathy)	September 15	January 15	March 15
Award of Degree (Filed via MySJSU)	February 10	June 10	September 10

COMMENCEMENT

The university offers seven commencement ceremonies each Spring, one for each college, toward the end of May, near Memorial Day. Each of the university's seven colleges has a ceremony that highlights the achievements of its students, as well as dignitaries, including distinguished faculty members, alumni and community leaders. The ceremonies will be held at the Event Center at SJSU and at Avaya Stadium. There is no admission cost for graduates or their guests. As the date nears, information will be updated here:

<http://www.sjsu.edu/commencement/>. Each graduate will have his or her name called, and cross the stage to shake hands with the University President and other campus leaders. In addition, faculty members will hood doctoral and master's candidates. All ceremonies are streamed live from the university's homepage.

Those who graduate the prior Summer, Fall and Spring are eligible for each year's ceremony. For example, the Spring 2019 ceremony is for those who graduated in Summer 2018, Fall 2018 and Spring 2019. We are working with the University to accommodate those graduating in the following summer, and will communicate with you any updates regarding that as well as if Fall ceremonies will be added.

In regards to regalia, all Master's tassels should be black and all Master of Science hoods should be gold for MST students.

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/>
 - The SJSU MS Taxation LinkedIn group is for MST alumni of San Jose State University's Lucas Graduate School of Business, as well as currently enrolled MST students. We encourage you to join this group to connect with SJSU MST Alumni. Each member is verified that they meet the criteria for the group.
- Facebook:
 - College of Business: <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 applying for and earning one of three different Advanced Certificates upon completion of three courses (9 units) in Taxation. For more information, please visit <http://www.sjsu.edu/lucasgsb/programs/advanced-certificates/advanced-taxation/index.html>.

IMPORTANT WEBSITES

- University Catalog Graduate Policies: <http://info.sjsu.edu/web-dbgen/narr/policies/rec-15458.15620.html>
- MS Taxation website
<http://www.sjsu.edu/lucasgsb/programs/mst/current/index.html> (be sure to bookmark this site. Almost all links can be reached from this site including links to the schedule, syllabi, faculty biographies, the MST journal and more)
- Information on MST Faculty:
<http://www.sjsu.edu/lucasgsb/programs/mst/faculty/index.html>
- Tax Research Materials Links:
<http://www.sjsu.edu/people/annette.nellen/website/ClassInfo.html>
- Information on courses taught by Professor Nellen:
<http://www.sjsu.edu/people/annette.nellen/website/ClassInfo.html>
- 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 Student and Scholar Services: <http://www.sjsu.edu/iss/>
- Beta Alpha Psi: <http://www.sjsubap.com/>
- CalCPA Student Membership - <http://www.calcpa.org/calcpa-free-student-membership>
- AICPA Student Membership - <https://www.thiswaytocpa.com/aicpa-student-membership/>

COMMUNICATION

Most communication will be via email from your Program Coordinator (Cathy Dougherty), 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.

CONTACT INFORMATION

Lucas Graduate School of Business

MST Program Director, Annette Nellen annette.nellen@sjsu.edu	408-924-3508
MST Program Coordinator, Cathy Dougherty catherine.dougherty@sjsu.edu	408-924-3424
Main Office	408-924-3420
Lucas Business Complex	408-924-4292
Associate Dean, Dr. Marco Pagani	408-924-3420

SJSU Offices

Call SJSU (Student Services Phone System)	408-283-7500
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.
408-924-4292

For more information on the Lucas Business Complex, please view the Student Guide:
<http://www.sjsu.edu/lucasgsb/programs/mba/current-students/Lucas%20Business%20Complex-Student%20Guide%20CD-04.30.2015.pdf>

Lucas Graduate School of Business

San Jose State University
One Washington Square Business Tower Room 350
San Jose, CA 95192-0162
408-924-3420
lucas-school@sjsu.edu

Lucas Business Complex

2933 Bunker Hill, Suite 120
Santa Clara, CA 95054
408-924-4292

MST Student Handbook

<http://www.sjsu.edu/lucasgsb/programs/mst/current/handbook/index.html>

DONALD AND SALLY LUCAS



Donald (B.S. '59) and Sally (B.A. '57) Lucas

The Donald and Sally Lucas Graduate School of Business is the result of one of the largest private gifts to SJSU, to date. The gift funds endowed professorships, faculty fellowships, a global scholars-in-residence program and graduate scholarships.

Donald Lucas attributes his success with the Lucas Dealership Group and Lucas Trust Ventures to his SJSU education. It all began on San Carlos Street, just seven blocks from the university, where Donald opened his first used car lot during his junior year to help pay for his education.

How's that for being an early entrepreneur?

The Lucas Dealership Group soon became one of the first multiple franchise automobile companies in the country, with 40 different dealerships in San Francisco, Santa Clara, Monterey and Hawaii.

By 1999, the Lucas Dealership Group had grown to become one of the top 25 automobile companies in the country with 900 employees and producing close to \$500 million in sales annually. In 2000, Donald sold the Lucas Dealership Group Corporation, retaining most of the real estate holdings subsequently sold in 2011. He currently heads Lucas Trust Ventures, which oversees the real estate and private investment holdings.

Donald graduated from SJSU in 1959 with a bachelor's degree in marketing. Sally graduated in 1957 with a bachelor's degree in education. As a young teacher, she recognized that creative thinking was the most important part of education, and what she enjoyed the most.

For many years before and after providing this gift, Donald and Sally have demonstrated their loyalty to their alma mater. Donald has served as the chair of the SJSU Tower Board. And both have served as co-chairs of the Martin Luther King, Jr. Library Committee and contributed to the SJSU Heritage Gateways project.

Well-known for their philanthropy, particularly for their strong interest in the arts and programs for disadvantaged youths, the couple's charitable work includes: Silicon Valley Community Foundation; Children's Discovery Museum of San Jose; Arts Council Silicon Valley; YWCA Villa Nueva; YMCA; Boy Scouts; Symphony Silicon Valley; San Jose Museum of Art; Ballet San Jose; The Summit League; Hoover Institution; San Francisco Museum of Modern Art; Monterey Bay Aquarium; The First Tee of Monterey County; Community Hospital of the Monterey Peninsula; Hospice Foundation of Monterey; Monterey Museum of Art; Honolulu Academy of Art/Contemporary Art Museum; and North Hawaii Community Hospital.