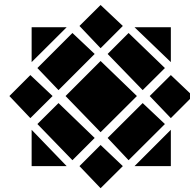


**Donald & Sally Lucas
Graduate School of Business**

Masters of Science in Taxation (MST)

Student Handbook



**SAN JOSÉ STATE
UNIVERSITY**

***Congratulations on your acceptance into the
Lucas Graduate School of Business!***

Table of Contents

MST WORKSHEET	1
COURSEWORK.....	1
OPEN UNIVERSITY AND TRANSFER.....	2
SESSIONS	3
LEAVE OF ABSENCE	3
REGISTRATION	4
DROPPING A COURSE AND REFUNDS	4
GRADE POINT AVERAGE (GPA)	4
ACADEMIC STANDING	5
TIME LIMITATIONS	5
APPLYING FOR THE DEGREE.....	5
COMMENCEMENT	6
ADVANCED CERTIFICATE IN TAXATION.....	7
STUDENT IDENTIFICATION	7
ADDITIONAL SJSU CAMPUS SERVICES	7
MST TAX ENGAGEMENT OPPORTUNITIES.....	8
CAREER, INTERNSHIP AND SCHOLARSHIP INFORMATION	8
COMMUNICATION.....	8
SOCIAL MEDIA	9
IMPORTANT WEBSITES.....	9
CONTACT INFORMATION.....	9

WELCOME TO THE SJSU MST PROGRAM!

MST WORKSHEET

You will be receiving an *MST Worksheet* by email. This worksheet lists your Name, Student ID Number, GPA (grade point average) and GMAT (Graduate Management Admissions Test) scores (if applicable). Please contact the Lucas Graduate School of Business office if you find any errors on your worksheet.

COURSEWORK

Course Sequencing

BUS 223A should be completed in your first term, and must be completed within your first two terms. This course is either a pre-requisite or co-requisite to all classes in the MST program. BUS 223D and BUS 223E are the capstone courses for the MST program. You are required to take one of these courses and it should be taken towards the end of your program, ideally after you have completed BUS 223A, 223B, 223C and 223F.

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 mornings 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>.

Preparation and Course Materials

You should check the schedule page on the MST website (<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. Texts are also likely available at Robert's Bookstore near the main campus. For more information on textbooks, see 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, if any, 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 selected BNA 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 BUS 223A at the MST Orientation and at the link at 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 expire about every six months. To get it renewed, send an email request to Catherine Dougherty (catherine.dougherty@sjsu.edu).

Course Offerings

Required courses (15 units):

- Bus. 223A - Tax Research & Decision Making
- Bus. 223B - Taxation of Partnerships
- Bus. 223C - Taxation of Corporations & Shareholders
- Bus. 223D - Seminar in Tax Planning & Practice OR
- Bus. 223E - Business & Tax Aspects of High Technology Companies
- Bus. 223F - Tax Accounting Methods/Periods

Electives (15 units):

- 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 & Local Taxation
- Bus. 225G - Taxation of S Corps
- Bus. 225H - Taxation of Property Transactions
- Bus. 225I - Tax Practices & Procedures
- Bus. 225J - Taxation of Executive Compensation
- Bus. 225K - Advanced Individual Taxes
- Bus. 225L - Accounting for Income Taxes
- Bus. 225M - Advanced State & Local Taxes
- Bus. 225N - Going Public +/- 1 Year
- Bus. 225O - Taxation of Tax Exempt Organizations
- Bus 225P - Advanced International Tax – US Corporations with Foreign Activities
- Bus 225R – Tax Policy & Tax Reform (online)
- Bus 225S – Consolidated Returns
- Bus. 297D - Intermediate Accounting for Income Taxes
- Bus 297D - Management Fundamentals in the Tax Environment
- Bus 297D – Section 482/Transfer Pricing
- Bus 297A – Ethics for Tax Practitioners (1 unit; online)
- Bus 297A – Individual Tax Compliance (1 unit; January)
- Bus 297A – Tax Symposium (1 unit, topics vary annually)

OPEN UNIVERSITY AND TRANSFER

You may transfer up to six 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.

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.

Both Spring sessions fall within the University's traditional "Spring" semester. This is important to consider for Academic Standing and Leave of Absence purposes.

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

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.

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 2011, do not attend Fall 2011, and then attend Spring 2012 that is fine since enrollment has not been "broken" by missing two consecutive Spring/Fall semesters. However, if you did not attend Spring 2011, attended Summer 2011, and do not attend Fall 2011 (or are not "counted" due to registering late), you will become inactive because according to the University standard 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 2012 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. 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.

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 cmshelp@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. 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.

Grade Points

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

Graduate students must maintain a 3.0 ("B") average for all coursework taken as a graduate student. **A grade of "C-" 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 Internet 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. **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 earlier, 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.

TIME LIMITATIONS

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

APPLYING FOR THE DEGREE

Competency in Written English

All masters 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 fax your form to our office at 408-924-3426. Note that this is a different fax number from the 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

Graduation Date	May	August	December
Candidacy Form Due	September 1	February 1	March 15
Award of Degree Due	February 1	June 1	September 1

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 2012 ceremony is for students graduating in Spring 2012, Fall 2011 and Summer 2011. 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.

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 upon completing a program of study consisting of five MST courses at SJSU. For more information, please visit http://www.sjsu.edu/lucasschool/current/mst/tax_certification/.

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 you to obtain an SJSU library card so that you can access all the SJSU student services at the Dr. Martin Luther King, Jr. Library. This card also allows you to stay after the public hours.

ADDITIONAL SJSU CAMPUS SERVICES

The MST program is offered on a “Special Session” basis, which means that it is self-supported and does not use state dollars to fund students. As such, 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 the SJSU campus are also available to Special Session students for an additional fee of \$80.00. This is accomplished by purchasing a VTA sticker from the Associated Students Office for \$75.00 and then a Tower Card from the Bursar’s office for \$5.00.

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

Visit the Associated Students, <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 for medical care for \$25 per visit. For more information on the SJSU Student Health Center, please visit their website: <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 for detailed membership information:
http://www.union.sjsu.edu/ec/EC_Sport_Club/ec_sport_club.html#maincontent

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.
- 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>.

You will learn about these opportunities at the orientation for admitted students, postings in the MST notebook near the copy machine at Techmart, and class announcements.

Director of Tax Engagement Opportunities is Professor Bobbi Makani (bobbi.makani@sjsu.edu).

CAREER, INTERNSHIP AND SCHOLARSHIP INFORMATION

The office space at Techmart, 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 8 ½ 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.careercenter.sjsu.edu/index.html>. 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.

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.

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: <http://twitter.com/SJSUMST>
- MST on LinkedIn: <http://www.linkedin.com/e/vgh/2349791/>
- MST on Facebook: <http://www.facebook.com/SJSUMST>

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

IMPORTANT WEBSITES

- Lucas Graduate School of Business: www.sjsu.edu/lucasschool
- MS Taxation website: <http://www.sjsu.edu/lucasschool/current/mst/>
- Graduate Admissions and Program Evaluations: <http://www.sjsu.edu/gape>
- Information on courses taught by Professor Nellen: www.cob.sjsu.edu/nellen_a
- SJSU Catalog: <http://info.sjsu.edu/static/catalog/graduate.html>
- Bursar's Office: <http://www.sjsu.edu/bursar/>
- Office of the Registrar: <http://www.sjsu.edu/registrar/>
- Career Center: <http://careercenter.sjsu.edu/>
- Financial Aid: <http://www.sjsu.edu/faso/>
- International Programs and Services: <http://www.sjsu.edu/depts/ipss/>

CONTACT INFORMATION

Lucas Graduate School of Business

Main Office	408-924-3420	
Interim Associate Dean, Dr. Timothy Hill	408-924-3420	
MST Program Director, Annette Nellen	408-924-3508	annette.nellen@sjsu.edu
MST Program Director of Tax		
Engagement Opportunities, Bobbi Makani		bobbi.makani@sjsu.edu
Lucas GSB Coordinator, Ellen Manganiello	408-924-3427	
MST Program Coordinator, Catherine Dougherty	408-924-3424	catherine.dougherty@sjsu.edu
Admissions Support Coordinator Margaret Farmer	408-924-3420	
Techmart Site, Sun Chou	408-562-5720	

SJSU Offices

Call SJSU (Student Services Phone System)	408-283-7500
Graduate Admissions and Program Evaluations	408-924-2480
Evaluator: Jill Stahl	408-924-3297
SJSU Library (Reference)	408-808-2100
Financial Aid	408-283-7500
Bursar's Office	408-924-1601(Student Accounts & Collections)
	408-924-1631(Cashiering Services)
International Programs & Student Services	408-924-5920

**San Jose State University
Donald and Sally Lucas Graduate School of Business
One Washington Square
San Jose, CA 95192-0162**

**Classes are held at Techmart
5201 Great America Parkway
Santa Clara, CA 95054
www.networkmeetingcenter.com**