**MASTER OF SCIENCE IN TAXATION SCHEDULE**

### Early Spring 2016 (starts early Jan.)

**Tax Research and Decision Making**  
*Bus 223A* - Develops basics for tax research and evaluates the interrelationships of statutes, regulations, rulings and court cases. Identifies tax services and other primary research materials with emphasis on their use in tax decision-making. Emphasizing critical thinking and communication skills.  
**Instructor:** Prof. Annette Nellen, JD, MBA, CPA  
Saturdays January 9, 16 & 23; 9A – 5P  
Wednesdays February 3, 10, 17 and 24; 6 – 10 pm  
Final Project due Wednesday March 9  

**Taxation of Property Transactions (online)**  
*Bus 225H* - Key rules and planning considerations of property development, transfer, lease, abandonment, worthlessness, and destruction; depreciation and amortization; special types of intangibles and relevant tax rules; property indebtedness; sale of a business; tax-deferred transactions; sale of a principal residence; and basics of non-income taxes applicable to property and property transactions.  
**Pre/Corequisite:** BUS 223A  
**Instructor:** Prof. Annette Nellen, JD, CPA, MBA  
San José State University  
Online from January 4 to March 19  
Final Exam is March 19 from 8:30 am to noon (must take in the Bunker Hill classroom on this date)  

**Tax Considerations for High Tech Companies**  
*Bus 225V* - Explores the nature of high tech companies, special features, and why tax issues exist. In depth learning about tax incentives for innovation including the research credit, treatment of intangibles, stock options, multi-stage financing, multijurisdictional considerations, and book-tax differences.  
**Prerequisite:** Bus 223A (or concurrently)  
**Instructor:** Eric Ryan, Partner, DLAPiper  
Tuesdays, 1/5 – 3/1;  6 pm - 10 pm  
Saturday, 2/13; 9 am – 5 pm  
No class on 1/19  
Not available to students who took Bus 223E.  

Check website below for syllabus and assignment for the first class meeting.  
All classes require graduate standing  
If you are not enrolled in the MST Program and want to take a course via "Open University" please see requirements at the website noted below.  


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**Personal and Business Leadership Skills for Tax Practitioners (2 units)**  
*Bus 227F* – Learn the intrapersonal and interpersonal skills and knowledge a tax practitioner needs for personal and professional success. Includes listening, oral and written communication, ethical reasoning, relationship and team building, establishment and assessment of accountability measures, time management, and career planning.  
**Instructor:** Vince Fong, JD, CPA, MBA  
Saturday, January 30, 9 am – 5 pm (1st day of class)  
Mondays Feb 8 to March 28, 6 pm – 10 pm  
No class on March 7 and 14.

### 1-unit classes for January

**Individual Tax Compliance**  
*BUS 227A (1 unit)* – The basics of federal income tax compliance from information gathering to filing of the return. Includes practice preparing various individual forms and schedules. Also covers: software tools, engagement letters, rules of conduct, disclosures, recordkeeping, and key California adjustments. Final project will be manual completion of a moderately complex Form 1040 (due by 1/17/14).  
This course is offered in conjunction with the CalCPA Education Foundation. Individuals wishing to take the course through the Foundation as continuing education, please search for it here [http://www.calcpa.org/Content/home.aspx](http://www.calcpa.org/Content/home.aspx). Final project is only required for those taking the class for MST course credit (via university enrollment and registration).  
Lunch provided both days.  
**Instructor:** David J. Neighbors, CPA, MST  
Partner - Gallina  
Fridays 1/8 and 1/15 from 8:30 A – 4:30 P

**Ethics for Tax Practitioners (online)**  
*Bus 227B (1 unit)* A review of rules of conduct, tax penalties and professional ethical behavior relevant to tax preparation and planning work. Key rules applicable to a CPA are covered in the context of their application in the day-to-day work of tax practice.  
**Instructor:** Prof. Annette Nellen, JD, CPA, MBA  
San José State University  
Online from January 4 through January 25

**Tax Symposium – California Taxation – Essential Compliance, Planning and Developments**  
*Bus 227C (1 unit)* – A critical and practical examination of compliance and planning rules for a wide-array of California taxes affecting individuals and businesses. Note: Bus 227C topic changes annually; may be taken more than once.  
**Instructors:** Prof. Joel Busch, JD, MST, CPA  
San José State University + Guest lecturers  
Thursdays, 1/7, 14 and 21; 6 pm – 10 pm

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**CLASS FEE IS $1,935**  
($645 FOR 1-UNIT COURSES)

All classes held at Lucas Business Complex 2933 Bunker Hill Suite 120 Santa Clara CA 95054

http://www.sjsu.edu/lucasschool/current/mst/
Taxation of Partnerships

Bus 223B Income tax treatment of partners and partnerships and LLCs, including the creation, operation, liquidation and sale or other amalgamation of organizations. Special allocation and non-recourse debt arrangements are also covered.

Prerequisite: Bus 223A, graduate standing.
Instructor: Prof. Joel Busch, JD, MST, CPA
San José State University
Mondays April 18 to June 6 (6 – 10 pm)
No class on May 30
Saturday May 7 (9 am to 5 pm)
One class online

Taxation of S Corporations

Bus 225G - Topics include: Income tax treatment of S corporations and their shareholders, including the built-in gains tax and excess net passive income tax, operating and distribution rules, shareholders basis, and NOL pass-through rules; formation, reorganizations.

Prerequisite: 223A
Instructor: David J. Neighbors, CPA, MST
Partner - Gallina
Mondays April 18 to June 6 (6 – 10 pm)
No class on April 25 or May 30
Saturdays April 23 and May 7 (9 am to 5 pm)

Accounting Ethics

Bus 225Y - Covers professional responsibilities for accountants; meets CA licensure rules for a 3-unit accounting ethics course. Addresses CA statutory and regulatory ethics, AICPA rules of professional conduct, SSTs, and Circular 230, emphasizing compliance, history, process of change, and research.

Counts as required 3-unit ethics class for those becoming a CPA in 2017 and later.
Instructor: Ken Guilfoyle, CPA, MBA, GPHR, GMS
BDO
Wednesdays April 20 to June 8, 6 – 10 pm
Saturday May 14, 9 am to 5 pm

Tax Accounting Methods and Periods

Bus 223F Definition and importance of accounting methods and periods, timing rules for income and expenditures, change procedures, special accounting methods for inventory, R&D, and long-term contracts.

Prerequisite: Bus 223A, graduate standing.
Instructor: Prof. Annette Nellen, JD, MBA, CPA
San José State University
Thursdays; April 21 to June 2 (see schedule below)
Sat. April 16 (1st class day) (see schedule below)
See specific dates below. Contact Professor Nellen to sign up for either Group A or B.

NOTE: This is a "blended" course. Students attend class at the Lucas Business Complex every other week and in between do lessons online.
Class dates for 223F in the physical classroom:
Group A: 4/16 (9 – 5), 4/21, 5/5, 5/19, 6/2 (final exam)
Group B: 4/16 (9 – 5), 4/28, 5/12, 5/26, 6/2 final exam)
Optional review session, 5/31 from 4:30 – 7 pm

Introduction to International Taxation

Bus 225W - Introduction to the structure, basic rules, and policies of the federal income tax system with respect to international transactions of US and foreign persons. Topics include residency, sourcing, tax treaties, foreign tax credit, transfer pricing, and compliance. [counts as a multijurisdictional elective]

Prerequisites: Bus 223A and 223G (or concurrently)
Instructor: William R. Skinner, Partner,
Fenwick & West
Tuesdays April 19 to June 7, 6 – 10 pm
Saturday April 30, 9 am – 5 pm

Summer MST courses start the week of June 20, 2016

Students eligible to enroll in the MST Program may take classes for which they meet the prerequisite, via SJSU’s "Open University" option. See http://www.sjsu.edu/lucasschool/current-mst/open_university/index.html

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http://www.sjsu.edu/lucasschool/current/mst/