

MASTER OF SCIENCE IN TAXATION SCHEDULE

Fall 2009 (Classes start Mid-September)
(5 classes)

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.

Instructor: Prof. Annette Nellen, JD, CPA, MBA
San José State University
Thursdays, 9/17—12/3; 5:30 – 9:30 P;
No class 10/29 and 11/26.

Taxation of Corporations and Shareholders

Bus 223C - Income tax treatment of transactions involving creation of the corporation entity. Operations including AMT and ACE, liquidations and stock redemption's, tax treatment for both the corporation and shareholder, taxation of dividends and other distributions. Taxation of personal holding companies and accumulated profits.

Prerequisite: Bus 223A (or concurrently)

Instructor: Danni Dunn, JD, Tax Partner,
Ernst & Young
Wednesdays, 9/16 – 12/2; 5:30 – 9:30 P
No class on 11/11 and 11/25.

Accounting for Income Taxes

Bus 225L Interplay of income taxes and financial accounting, deferred taxes under FAS 109, post-benefit retirement, permanent reinvestment overseas, stock option accounting, R&D and software accounting.

Prerequisite: Bus 223A (or concurrently)

Instructor: Jeff Sokol, Tax Partner, Deloitte
Tuesdays, 9/22 – 12/1 5:30-9:30P
No class on 11/24

US Corporations with Foreign Activities (formerly Int'l I)

Bus. 225C – Taxation of outbound investment and activities of the US corporations. Topics include sourcing, foreign tax credit, subpart F, Sections 482 and 367, income tax treaties, foreign currency, establishing foreign operations, and issues affecting expanding US multinational technology firms.

Prerequisite: Bus 223A, 223C

Instructor: Alan Levenson, JD, Sole Practitioner,
Former Tax Counsel, Bank of America;
Former Partner, Deloitte
Mondays, 9/21 - 11/24 5:30-9:30P

Tax Policy & Tax Reform (online)

Bus 225R Overview to principles and policies that underlie and shape tax systems and reforms. Principles of good tax policy are explained and applied to various tax rules and tax system features. Students will gain a broader appreciation of the tax law beyond its technical application, as well as how tax, economic and social policies interact.

Prerequisites: Bus 223A, 223B, 223C, 223F (or concurrently) and be currently enrolled in the MST program. Must have the necessary hardware and software to complete this course which is completely online. Must obtain approval from Professor Nellen to take this course.

Instructor: Prof. Annette Nellen, JD, CPA, MBA
San José State University

Check MST website for syllabus, required text(s) to obtain before classes begin, and the assignment for the first class meeting.

All classes are held at 180 Rose Orchard, San Jose.
All classes meet from 5:30-9:30 p.m. except for Saturday classes as noted.
All classes require graduate standing and are 3 units.

<http://cobix.cob.sjsu.edu/graduate/mst/home>

LUCAS GRADUATE SCHOOL
OF BUSINESS

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**CLASS FEE IS
\$1,480/course**
(tentative)

