MASTER OF SCIENCE IN TAXATION SCHEDULE

Fall 2016  (7 courses including one online)

**Foundation for Understanding Taxation**
Bus 227E (1 unit)
Legal foundation of taxes, types of
taxes, and underlying theories, definitions and
concepts. How to analyze transactions and activities
for tax consequences. Helps strengthen one's overall
understanding of taxation and application of
analytical skills to resolving tax issues.
**Prerequisite:** graduate standing; at least one
undergraduate tax course.
**Instructor:** Prof. Annette Nellen, JD, MBA, CPA
San José State University
Tues/Thur  Sept 6, 8, 13, & 15; 6 – 10 pm

**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, MBA, CPA
Saturdays, 9/17, 9 am – 5 pm & 10/22, 9 am – 1 pm
Thursdays, 9/22—11/17;  6 - 10 pm
No class on 9/29 or 10/27
Final project due by 12/5, 9 am

**Taxation of Business Entities**
Bus 223G – Income tax treatment of different types of
business entities and their owners. Focuses on
operations, reporting, formation, restructuring and
termination. Selected special state and international tax
rules, tax planning, and underlying tax policies also
covered. Not available to students who took BUS
223C.
**Prerequisite:** Bus 223A (or concurrently)
**Instructor:** Prof. Joel Busch, JD, MST, CPA
Wednesdays, 9/28 – 12/7;  6 - 10 P; No class on 11/23

**Advanced Individual Taxes**
(online, except for final exam)
Bus 225K - Interest tracing, passive activity losses, net
operating losses, individual AMT and additional topics
unique to individuals.
**Prerequisite:** Bus 223A; Must have the necessary
hardware and software to complete this course which is
completely online, other than for final exam.
**Instructor:** Prof. Annette Nellen, JD, MBA, CPA
Beginns 9/19 and ends 12/12
Final exam on 12/3 from 9 – noon at Bunker Hill

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**Taxation of Estates and Trusts**
Bus 225A Excise and transfer tax treatment of
estates, gifts, trusts, creators, beneficiaries and
fiduciaries. Distinguishes between revocable and
irrevocable trusts, including proper trusts to achieve
desired goals. Reviews taxation of asset sales and
dissolution or liquidation of estates or trusts. Analyzes
estate evaluation, family limited partnerships, grants,
GST, and planning opportunities.
**Prerequisites:** Bus 223A
**Instructor:** David Spence, Esq., Royse Law Firm
Mondays, 9/19 – 11/28; 6:00 – 10:00 P; No class 10/31

**Tax Practice & Procedure**
Bus 225I Procedures applicable to filing returns,
amended returns and claims for refund. Also
covers key procedural matters governing
examinations, appeals, and adjudication of
disputes. Relevant penalty provisions and rules of
conduct are also examined. While the focus is on
federal rules, key procedural differences in
California law are also covered.
**Prerequisite:** Bus 223A, graduate standing.
**Instructor:** Kimberley Peterson, JD, Deloitte
Tuesdays, 9/20 – 11/22;   6 – 10 pm
No class on 10/25 and 11/1
Saturday 10/22 from 9 am to 5 pm

**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)
**Co-instructors:** Jeff Sokol, Tax Partner, Deloitte
Kelly Gaffaney, Tax Partner, Deloitte
Tuesdays, 9/20 – 11/22; 6 – 10 P

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If not enrolled in MST Program and want to take a course via
"Open University" please see requirements at link below.

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