



LUCAS GRADUATE SCHOOL  
OF BUSINESS

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## CLASS FEE

IS  
**\$1,935**  
(\$645 FOR 1 UNIT)

All classes held at  
Lucas School  
Silicon Valley Site  
2933 Bunker Hill Suite 120  
Santa Clara, CA 95054

## MASTER OF SCIENCE IN TAXATION SCHEDULE

**Fall 2015** (Classes start Mid-September)  
(7 courses including one online)

### 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  
San José State University

Thursdays, 9/24—11/19; 6 - 10 pm

Saturday, 11/7, 9 am – 1 pm

Final project due by 12/10

### 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)

#### Section 1:

**Instructor:** Prof. Joel Busch, JD, MST, CPA  
San José State University

Wednesdays, 9/16 – 12/2; 6 - 10 P

No class on 11/11 or 11/25

#### Section 2:

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

Mondays, 9/21 to 11/30; 6 – 10 P

No class on 10/19, 11/2 or 11/23

Saturday October 10; 9 A to 5P

### 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  
San José State University

Begins 9/16 and ends 12/12

Final exam on 12/12 from 9 – noon at Bunker Hill

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

### 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 – 11/24; 6 – 10 P

### Consolidated Returns

**Bus 225S** Review and analysis of theory, rules and practice involving affiliated entities and filing of consolidated returns. [counts as an entities elective]

**Prerequisites:** Bus 223A, 223G (or 223C)

**Instructor:** Danni Dunn, JD, Ernst & Young Partner  
(retired).

Wednesdays, 9/16 – 12/9; 6 - 10 P

No class on 9/30, 10/7, 11/11, 11/25 or 12/2

Saturday Nov 21 from 9 am to 5 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

Mondays, 9/21 to 12/7; 6 – 10 P

Saturday, 9/26; 9A to 1P

No class on 9/28 or 11/23 or 11/30

### Employment Taxation and the Modern Workforce (1 unit)

**Bus 227D** – An overview to the types of employment tax and related issues that can arise for companies and workers when employees telecommute or have multiple work locations. The basics of federal employment taxes are covered along with worker classification rules as well as selected state and international tax issues and rules relevant for today's workforce. **Prerequisite:** Bus 223A

**Instructor:** Prof. Annette Nellen, JD, MBA, CPA  
Saturdays, 9 A to 2 P 10/17, 10/24 & 11/14

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All classes are 3 units (unless otherwise noted).  
All classes require graduate standing.

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