



LUCAS GRADUATE SCHOOL
OF BUSINESS

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

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 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
Begins 9/19 and ends 12/12
Final exam on 12/3 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.

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, grats, 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

