



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 2017 (8 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
Mon/Wed Sept 4, 6, 11, & 13; 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, 9/23, 9 am – 5 pm
Thursdays, 9/21—11/16; 6 - 10 pm
No class on 11/2
Final project due by 12/7, 10 pm

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.

Prerequisite: Bus 223A (or concurrently)
Instructor: Prof. Joel Busch, JD, MST, CPA
Wednesdays, 9/20 – 11/29; 6 - 10 pm;
No class on 11/22

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 12/2
Final exam on 12/2 from 9 – noon at Bunker Hill

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)

Instructors: Kelly Gaffaney, Tax Partner, Deloitte
Tuesdays, 9/19 to 12/5 6 – 10 pm
Saturday, 9/30 1 – 5 pm
No class on 10/3, 10/31 and 11/21

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: BUS 223A, 223G

Instructor: David J. Neighbors, CPA, MST
Partner – Gallina
Mondays, 9/18 – 11/20; 6 - 10 P

US Corporations with Foreign Activities

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, 223G, 225W

Instructor: William R. Skinner, JD,
Fenwick & West
Wednesdays, 9/20 to 11/99 6 – 10P
Saturday 10/28 1-5P
No class on and 11/22

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, 10/7, 10/21 & 11/4

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