



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 2018 (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

Tuesday Sept 4 (due to 9/3 holiday); 6 – 10 pm
Mon/Wed Sept 5, 10, & 12; 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
Saturday, 9/22, 9 am – 5 pm

Thursdays, 9/20—11/15; 6 - 10 pm
No class on 9/27

Final project due 12/6; drop off at classroom between 5:30 and 7 pm + opportunity to review your exam

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, 9/19 – 12/5; 6 - 10 pm;
No class on 11/21 or 11/28

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 9/18 and ends 12/1
Final exam on 12/1 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, 9/18 to 11/27 6 – 10 pm
No class on 11/20

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: 223A and 223G

Instructor: David J. Neighbors, CPA, MST
Partner – Gallina

Wednesdays, 9/19 – 12/5; 6 - 10 pm;
No class on 10/24 or 11/21

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 9/24 to 12/3 6 – 10 pm
No class on 11/12

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