



MASTER OF SCIENCE IN TAXATION SCHEDULE

Fall 2021 (6 courses including one online)

SJSU plans for courses to be held in person for fall unless not allowed by the county, SJSU or the CSU. The MST Program has opted to use a hybrid model for fall where some class meetings will be on campus in the classroom and the rest will be held via Zoom. There will be no Zoom option for the in-person sessions. The schedule below indicates the dates that each class will meet in the classroom at SJSU.

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

Monday/Wednesday Sept 1, 8, 13 & 15; 6 – 10 pm
In person sessions 9/1 and 9/15.

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
Thursdays, 9/16 to 12/2; 6 - 10 pm

No class on 11/11 or 11/25

GWAR assignment due 11/23

In person sessions 9/16, 9/30, 10/14, 10/21, 12/2.

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, 9/29 – 12/8; 6 - 10 pm

No class on 11/24

In person sessions 9/29, 10/20, 11/3, 11/17, 12/1 and 12/8.

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 9/20 and ends 12/4

Final exam on 12/4 from 9:30 am – 12:30 pm in the classroom.

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: Matt Walton, Tax Partner, Deloitte
Tuesdays, 9/21 to 11/30 6 – 10 pm

No class on 11/23

In person sessions 9/21, 9/28, 10/19, 10/26 and 11/30.

Taxation of Partnerships

BUS 223B - Income tax treatment of partners and partnerships and LLCs, including the creation, operation, liquidation and sale or other amalgamation of organizations. Special allocation and non-recourse debt arrangements are also covered. [counts as an entities elective]

Prerequisite: BUS 223A, graduate standing.

Instructor: Zachary Nolan, JD, LL.M.; Associate –
Mondays, 9/20 to 11/22; 6 - 10 pm

In person sessions 9/20, 9/27, 10/4, 10/18 and 11/22.

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

LUCAS GRADUATE SCHOOL
OF BUSINESS

Prof. Annette Nellen
Program Director

annette.nellen@sjsu.edu
408-924-3508

Catherine Dougherty
Program Coordinator

catherine.dougherty@sjsu.edu
408-924-3424

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 the main campus of SJSU or online (see this schedule and syllabus for details)