



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

## MASTER OF SCIENCE IN TAXATION SCHEDULE

### Fall 2022 (6 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

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  
Thursdays, 9/22 to 12/1; 6 - 10 pm

Saturday 10/1; 9 am to 5 pm  
No class on 10/6, 11/17 or 11/24

GWAR assignment due 11/22

A few sessions held via zoom; see syllabus.

#### **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, 9/28 – 12/7; 6 - 10 pm

No class on 11/23

A few sessions might be held via zoom; see syllabus.

#### **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 12/3

Final exam on 12/3 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, 9/20 to 11/29 6 – 10 pm

No class on 11/22

A few sessions might be held via zoom; see syllabus.

#### **Taxation of Corporate Reorganizations**

**BUS 225B** Income tax treatment of corporate reorganizations and amalgamations, including acquisitions, tax-free and taxable as well as corporate division. Tax treatment of net operating losses, earnings and profits, property basis and other corporate attributes. [counts as an entities elective]

**Prerequisite:** BUS 223A, BUS 223G

**Instructor:** Zachary Nolan, JD, LL.M; Associate –  
Mondays, 9/26 to 11/28; 6 - 10 pm

No class on 10/31 or 11/21

Saturday 10/22 from 9 am to 5 pm

A few sessions might be held via zoom; see syllabus.

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