

MASTER OF SCIENCE IN TAXATION SCHEDULE

Early Spring 2020 (starts early January)

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. Emphasizing critical thinking and communication skills.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
Saturdays - January 4, 11 & 18 from 9 am to 5 pm
Wednesdays - Jan 22 to Feb 26; 6 - 10 pm
No class on Jan 29 or Feb 19

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: Joel Busch, CPA, MST, Esq.
Mondays - January 6, 13, 27, Feb 3, 10, 17, 24
Wednesday - January 29; 6 - 10 pm (online)
Saturday - Feb 15; 9 am - 5 pm

Taxation of Property Transactions (online)

BUS 225H - Key rules and planning considerations of property development, transfer, lease, abandonment, worthlessness, and destruction; depreciation and amortization; special types of intangibles and relevant tax rules; property indebtedness; sale of a business; tax-deferred transactions; sale of a principal residence; and basics of non-income taxes applicable to property and property transactions. Pre/Co-requisite: BUS 223A

Instructor: Prof. Annette Nellen, JD, CPA, MBA
Online from January 2 to May 9
Final Exam is May 9 from 8:30 am to noon (must take in the Bunker Hill classroom on this date)

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: Prof. Caroline Chen, JD, LLM - SJSU
Tuesdays - January 7 to February 25
Saturday - February 22; 9 am - 5 pm

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: Mark Hoose, VP Tax & Trade, Intuitive
Thursdays - January 9 to February 27; 6 to 10 pm
Saturday - February 8; 9 am to 5 pm
No class on Jan 16 and Feb 6 (asynchronous online lessons instead)

1-Unit Classes for January

Individual Tax Compliance

BUS 227A (1 unit) - The basics of federal income tax compliance from information gathering to filing of the return. Includes practice preparing various individual forms and schedules. Also covers: software tools, engagement letters, rules of conduct, disclosures, recordkeeping, and key California adjustments. Final project will be manual completion of a moderately complex Form 1040 (due by 1/22/18). This course is offered in conjunction with the CalCPA Education Foundation.

Lunch provided both days.

Instructor: David J. Neighbors, CPA, MST
Partner - CliftonLarsonAllen LLP
Fridays - 1/3 and 1/10 from 8:30am - 4:30pm

Tax Symposium - The New Partnership Audit Regime - From Filing to Audit

BUS 227C (1 unit) - Legislation enacted in 2015 created a new method of auditing partnerships starting for 2018 returns. The changes are relevant well before a possible audit as there are new questions on Form 1065 and new forms. It also affects the ability to file an amended return. This symposium covers these important new rules and how they operate for California returns.

Note: BUS 227C topic changes annually; may be taken more than once.

Instructors: Prof. Joel Busch, JD, MST, CPA
San José State University + Guest lecturers
Thursday - January 2; 6 pm to 10 pm
Wednesdays - Jan 8 and 15; 6 pm - 10 pm

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Students eligible to enroll in the MST Program may take classes for which they meet the prerequisite, via SJSU's "Open University" option. See http://www.sjsu.edu/lucasschool/current-mst/open_university/index.html

SJSU LUCAS COLLEGE AND
GRADUATE SCHOOL OF
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CLASS FEE

IS

\$1,935

(\$645 FOR 1-UNIT COURSES)

All classes held at
Lucas Business Complex
2933 Bunker Hill Suite 120
Santa Clara CA 95054

Late Spring 2020 (After 4/15)

Tax Accounting Methods and Periods

BUS 223F - Definition and importance of accounting methods and periods, timing rules for income and expenditures, change procedures, special accounting methods for inventory, R&D, and long-term contracts.

Prerequisite: BUS 223A, graduate standing.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
San José State University

Mondays – April 20 & 27, May 4, June 1 (final)

Saturday – May 16 from 9 am – 5 pm

NOTE: This is a "blended" course. Students attend five classes in the classroom + the final exam at the Lucas Business Complex and in between do lessons online.

Consolidated Returns

Bus 225S Review and analysis of theory, rules and practice involving affiliated entities and filing of consolidated returns. [counts as an entities elective]

Prerequisites: Bus 223A, 223G (or 223C)

Instructor: Jill Harding, JD, LL.M., VP Corporate tax, Synopsys, Inc.

Wednesdays, April 22 to June 3

Saturday May 30 from 9 am – 5 pm

One class held online (asynchronous)

International Tax - Individuals and Foreign Corporations

Bus. 225D – Taxation of individuals with foreign activities, and inbound investment and activities of foreign corporations. Topics include taxation of US expatriates and foreign nationals, foreign tax credit, tax treaties, foreign-owned US real estate, and issues of mobile employees.

Prerequisite: BUS225W

Instructors: William R. Skinner, JD, Partner - Fenwick & West; Julia Ushakova-Stein, JD, Associate, Fenwick & West

Thursdays – April 16 to June 4

Saturday April 25 and May 2 from 9 am – 1 pm

Check website below for syllabus and assignment for the first class meeting.

All classes require Graduate standing

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

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Summer MST courses start the week of June 15, 2020

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