

## MASTER OF SCIENCE IN TAXATION SCHEDULE



College of Business  
San José State University

COLLEGE OF BUSINESS  
GRADUATE PROGRAMS

MST Program Director  
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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

### Early Spring 2017 (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 7, 14 & 28 from 9 am to 5 pm  
February 4; from 9 am to 1 pm  
Wednesdays- February 1, 8 and 22; 6 – 10 pm  
Final Project due Wednesday March 8

#### 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:** Ken Guilfoyle, CPA, MBA, GPHR, GMS - BDO  
Thursdays- January 5, 12, 26, Feb 29, 16, 23  
Saturdays- February 11 from 9 am to 5 pm and  
February 18 from 9 am to 1 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 4 to March 25  
Final Exam is March 25 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:** William R. Skinner, Partner - Fenwick & West

Tuesdays- January 10, 17, 24, 31; February 7, 14, 21, 28  
Saturdays- January 21 & March 4; 9 am – 1 pm

#### Personal and Business Leadership Skills for Tax Practitioners (2 units)

**BUS 227F** – Learn the intrapersonal and interpersonal skills and knowledge a tax practitioner needs for personal and professional success. Includes listening, oral and written communication, ethical reasoning, relationship and team building, establishment and assessment of accountability measures, time management, and career planning.  
**Instructor:** Prof. Annette Nellen, JD, MBA, CPA  
Mondays – February 6 to March 13, 6 pm – 10 pm  
Saturday- February 4 from 1 pm to 5 pm  
One class online

#### 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 1/17/14). This course is offered in conjunction with the CalCPA Education Foundation. Individuals wishing to take the course through the Foundation as continuing education, please search for it here:

<http://www.calcpa.org/Content/home.aspx>.

Final project is only required for those taking the class for MST course credit (via university enrollment and registration).

Lunch provided both days.

**Instructor:** David J. Neighbors, CPA, MST  
Partner - Gallina

Fridays - 1/6 and 1/13 from 8:30am – 4:30pm

##### Ethics for Tax Practitioners (online)

**BUS 227B (1 unit)** -A review of rules of conduct, tax penalties and professional ethical behavior relevant to tax preparation and planning work. Key rules applicable to a CPA are covered in the context of their application in the day-to-day work of tax practice.

**Instructor:** Prof. Annette Nellen, JD, CPA, MBA  
San José State University  
Online from January 3 through January 23

##### Tax Symposium – Data Security: Laws, Tech, Ethics and Reality

**BUS 227C (1 unit)** – Identity theft is a significant problem for tax practitioners and their clients. This course examines technology, rules of conduct, and data breach and other laws, to help practitioners address data security. **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

<http://www.sjsu.edu/lucasschool/current/mst/>

Wednesdays - 1/4, 11 and 18; 6 pm – 10 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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**Late Spring 2017 (After 4/18)**

**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.

**Prerequisite:** BUS 223A, graduate standing.

**Instructor:** Prof. Joel Busch, JD, MST, CPA  
San José State University

Wednesdays - April 19 to June 7 (6 – 10 pm)

Saturday - May 6 (1 pm to 5 pm)

One class session is online

**Corporation 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.

**Prerequisite:** BUS 223A and 223G

**Instructor:** Eric Ryan, JD - DLA Piper

Wednesdays - April 19 to June 7 (6 – 10 pm)

No class April 26.

Saturdays - April 29 (9am to 1 pm) and

May 6 (9 am to 5 pm)

**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

Saturday - April 22 (see schedule below)

Tuesdays-April 25 to June 6 (see schedule below)

See specific dates below.

**NOTE:** This is a "blended" course. Students attend class at the Lucas Business Complex every other week and in between do lessons online.

Class dates for 223F in the physical classroom:

4/22 (1-5), 4/25, 5/9, 5/23, 5/30, 6/6 (final exam)

Optional review session, 5/25 from 6 – 7:30 pm

**International Taxation – US & Foreign Individuals**

**BUS 225X** - Taxation of US and foreign individuals with investments and activities outside their home country. Topics include FTC, treaties, withholding taxes, US expatriates, foreign nationals, mobile employees, and compliance considerations, including US Bank Secrecy Act, FATCA and PFICs.

**Prerequisite:** BUS 223A and BUS 225W

**Instructor:** Ken Guilfoyle, CPA, MBA, GPHR, GMS  
-BDO

Thursdays – 5/4 to 6/8 6 – 10 pm

Saturdays – 4/22 9 am to 1 pm (first day of class)

5/13 9 am to 5 pm

5/20 9 am to 1 pm

**Summer MST courses start the week of June 19, 2017**

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](http://www.sjsu.edu/lucasschool/current-mst/open_university/index.html)

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