

MASTER OF SCIENCE IN TAXATION SCHEDULE

Early Spring 2018 (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 6, 13 & 27 from 9 am to 5 pm
Wednesdays - Jan 31, Feb 14, 21 and 28; 6 – 10 pm
Final Project due Wednesday March 7

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 8, 22, 29, Feb 5, 12, 19, 26
Saturday – Jan 20; 9 am – 5 pm
Wednesday – February 7; 6 – 10 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 3 to March 10
Final Exam is March 10 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
Thursdays – January 11, 18, 25, Feb 1, 8, 22,
March 1; 6 – 10 pm
Saturdays- Feb 10; 9 am – 5 pm; Feb 24, 9 am- 1 pm

Personal Financial Planning

BUS 297D – This trial course follows a curriculum prepared by the AICPA and Wiley. Covers elements of an engagement and planning, planning fundamentals, estate planning basics, charitable gift planning, insurance and risk, investments, retirement and employee benefits planning, elder care considerations, and more.

Prerequisite: BUS 223A (or concurrently)
Instructor: Ken Guilfoyle, CPA, MBA, GPHR, GMS -BDO
Tuesdays – Jan 9, 16, 23, 30, Feb 6, 13, 20, 27
Saturday – Feb 3; 9 am to 5 pm

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. Individuals wishing to take the course through the Foundation as continuing education, please search for it here:

<http://learning.calcpa.org/>. Final project is only required for MST students.
Lunch provided both days.
Instructor: David J. Neighbors, CPA, MST
Partner - Gallina
Fridays - 1/12 and 1/19 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
Online from January 2 through January 22

Tax Symposium – State Tax Compliance, Planning, Client Representation and Regulation of the Tax Profession in California

BUS 227C (1 unit) – A detailed examination on important Federal/California differences in income, deductions, loss limitations, §280E, credits, elections, §1031, entity filings, due dates, penalties, statute of

SJSU LUCAS COLLEGE AND
GRADUATE SCHOOL OF
BUSINESS

MST Program Director
Prof. Annette Nellen
408-924-3508
annette.nellen@sjsu.edu

Catherine Dougherty,
Program Coordinator
408-924-3424
catherine.dougherty@sjsu.edu

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

limitations and other compliance and planning opportunities. Representation of clients before various State of California and local tax agencies, as well as the regulation of tax practitioners in California, will also be covered. **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
Wednesdays - 1/3, 10 and 17; 6 pm – 10 pm

Late Spring 2018 (After 4/16)

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 21 from 9 am – 5 pm
Tuesdays – April 24, May 1, 15, June 5 (final)

NOTE: This is a "blended" course. Students attend five classes + the final exam at the Lucas Business Complex and in between do lessons online.
Optional review session, 5/29 from 6 – 8 pm

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., Alvarez & Marsal
Wednesdays, 4/18 – 6/6; 6 - 10 P; no class 5/9 or 5/16
Tuesday 5/8 and 5/22; 6 – 10 pm
Saturday April 28 from 9 am to 5 pm

Tax Considerations for High Tech Companies

BUS 225V - Explores the nature of high tech companies, special features, and why tax issues exist. In depth learning about tax incentives for innovation including the research credit, treatment of intangibles, stock options, multi-stage financing, multijurisdictional considerations, and book-tax differences.

Prerequisite: Bus 223A (or concurrently)

Instructor: Eric Ryan, Partner, DLA Piper
Mondays April 23, 30, May 7, 14, 21,
June 4; 6 pm - 10 pm

Saturday May 5; 9 am – 5 pm and May 19; 9 am – 5 pm
No class on 5/28
Not available to students who took Bus 223E.

**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 April 19, 26, May 3, 10, 17, 24, 31,
June 7

Saturday May 12 from 9 am to 5 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

**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 18, 2018**

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