

MASTER OF SCIENCE IN TAXATION SCHEDULE

Early Spring 2019 (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 5, 12 & 26 from 9 am to 5 pm
Wednesdays - Feb 6, 13, 20 and 27; 6 – 10 pm
Final Project due Wednesday March 13

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 7, 14, 28, Feb 4, 11, 18, 25
Wednesday January 23; No class on January 21
Saturday – Jan 19; 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 3 to March 9
Final Exam is March 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, LL.M. - SJSU
Tuesdays – January 8, 15, 22, 29, Feb 5, 12, 19, 26; 6 – 10 pm
Saturday- February 2; 9 am – 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 – CliftonLarsonAllen LLP

Fridays - 1/11 and 1/18 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 21

Tax Symposium – The Tax Cuts and Jobs Act – Its Impact on Individuals and Pass-through Entities

BUS 227C (1 unit) – The Tax Cuts and Jobs Act of 2017 made several changes for individuals and businesses, both permanent and temporary. The changes create new deductions, such as IRC Section 199A, *Qualified business income*, for 2018 through 2026, applicable to millions of non-corporate business owners. New loss limitations exist, along with changes in itemized deductions and more, which affect how old rules interact with the new ones and planning perspectives change. This symposium addresses the changes affecting individuals and flow-through entities, how they operate and what new planning considerations are relevant.

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
Thursdays - 1/3, 10 and 17; 6 pm – 10 pm

SJSU LUCAS COLLEGE AND
GRADUATE SCHOOL OF
BUSINESS

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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 2019 (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

Saturday - April 20 from 9 am – 5 pm

Mondays – April 22, May 6, 20, June 3 (final)

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.

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 17 to June 5 (6 – 10 pm)

Saturday - May 11 (9 am to 5 pm)

Tax Practice & Procedure

Bus 225I Procedures applicable to filing returns, amended returns and claims for refund. Also covers key procedural matters governing examinations, appeals, and adjudication of disputes. Relevant penalty provisions and rules of conduct are also examined. While the focus is on federal rules, key procedural differences in California law are also covered.

Prerequisite: Bus 223A, graduate standing.

Instructor: Kimberley Peterson, JD, Deloitte

Tuesdays, April 16 to June 4; 6 – 10 pm

No class on April 23

Saturdays May 4 from 9 am to 1 pm and May 18 from 9 am to 5 pm

Advanced International Tax – US Corporations

BUS 225P - Advanced study of income tax treatment of international corporate transactions including international reorganizations and Section 367, Section 304 and corporate inversions. Planning for intangibles, subpart F planning, foreign entity structuring including use of check-the-box entities, foreign currency transactions, and foreign tax credit planning. Plus, TCJA new rules such as BEAT.

Prerequisite: BUS225C

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

Thursdays - April 18 to June 6

Saturdays May 4 from 1 – 5 pm and

June 1 from 9 am – 1 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 17, 2019

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