

**MASTER OF SCIENCE IN TAXATION SCHEDULE**

*Early Spring 2021 (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  
Wednesdays January 6 to February 24; 6 – 10 pm  
Saturday January 16; 9 am to 5 pm

**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 4, 11, 25, Feb 1, 8, 15, 22  
Friday – January 15; 6 – 10 pm  
Saturday – January 9; 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 4 to May 8  
Final Exam is May 8 from 8:30 am to noon online

**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 5 to February 23  
Saturday- February 13; 9 am – 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, former Deloitte Managing Director/former IRS Deputy Area Counsel  
Mondays, January 4, 11, 25, Feb 1, 8, 15, 22; 6 – 10 pm  
Saturday January 23; 9 am to 5 pm  
One class session online asynchronous.

*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 after last class date).

This course is offered in conjunction with the CalCPA Education Foundation.

Lunch provided both days.

**Instructor:** David J. Neighbors, CPA, MST  
Partner – BDO

Fridays - 1/8 and 1/15 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 4 through January 23 [Final exam may be taken between noon Jan 22 through 6 pm Jan 23]

**Tax Symposium – Tax Fundamentals of Non-Profit Entities + TCJA Changes**

**BUS 227C (1 unit)** – The Tax Cuts and Jobs Act made a number of significant changes applicable to non-profit organizations. This symposium covers the tax fundamentals for tax-exempt (non-profit) entities along with the TCJA changes including related IRS guidance. The changes apply to non-profits with multiple unrelated trade / business activities and those that provide certain fringe benefits to their employees. Additional topics include Federal and California tax compliance fundamentals (including the unrelated

**MST Program Director**  
Prof. Annette Nellen  
408-924-3508  
[annette.nellen@sjsu.edu](mailto:annette.nellen@sjsu.edu)

**Catherine Dougherty,**  
Program Coordinator  
408-924-3424  
[catherine.dougherty@sjsu.edu](mailto:catherine.dougherty@sjsu.edu)

**CLASS FEE**

**IS**

**\$1,935**

**(\$645 FOR 1-UNIT COURSES)**

**All classes for spring 2021 are virtual (via zoom).**

business income tax (UBIT) and non-conformity between Federal and California tax law) as well as best practices for practitioners with non-profit entity clients. **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 – January 7, 14 & 21; 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.

////////////////////

**Summer MST courses start the week of June 21, 2021**

**Follow us on Twitter:**  
**@sjsutax**

////////////////////

Students eligible to enroll in the MST Program may take classes for which they meet the prerequisite, via SJSU's "Open University" option. See <https://www.sjsu.edu/lucasgsb/prospective-students/>

**Late Spring 2021 (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 26, May 3 & 17, June 7 (final)

Saturday – May 22 from 9 am – 5 pm

**NOTE:** This is a "blended" course. Students attend five classes virtually at the scheduled time + the final exam and in between do lessons online (video lectures).

**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]

**Prerequisites:** Bus 223A, 223G

**Instructor:** Zachary Nolan, JD, LL.M.; Associate – DLA Piper

Tuesdays, April 20 to June 8; 6 – 10 pm

Saturday May 15 from 9 am – 5 pm

**US Corporations with Foreign Activities**

**Bus. 225C** – Taxation of outbound investment and activities of the US corporations. Topics include sourcing, foreign tax credit, subpart F, Sections 482 and 367, income tax treaties, foreign currency, establishing foreign operations, and issues affecting expanding US multinational technology firms.

**Prerequisite:** Bus 223A, 223G, 225W

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

Wednesdays, April 21 to June 9; 6 - 10 pm;

Saturday May 8 from 9 am to 5 pm