

MASTER OF SCIENCE IN TAXATION SCHEDULE

Early Spring 2022 (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
Thursdays January 6 to February 24; 6 – 10 pm
Saturday January 8; 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 3 to February 28; 6 – 10 pm
No class on January 17
Saturday – January 29; 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 May 7
Final Exam is May 7 from 8:30 am to noon on the SJSU campus.

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.
Tuesdays – January 11 to March 1
Saturday- February 12; 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 after last class date).

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

Sessions held via Zoom.

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

Fridays - 1/7 and 1/14 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 3 through January 21 [Final exam may be taken between noon Jan 20 through 9 pm Jan 21]

Tax Symposium – Tax Reform Under the Build Back Better Act

BUS 227C (1 unit) – Tax Reform! While we continue to implement provisions of the Tax Cuts and Jobs Act, President Biden and lawmakers proposed the Build Back Better Act plus tax provisions of an infrastructure bill. This seminar covers these new provisions along with upcoming changes built into the TCJA. If BBB is not enacted by start of class, tax reform proposals will be analyzed along with TCJA ongoing considerations.

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 – January 5, 12 & 19; 6 pm – 10 pm

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CLASS FEE

IS

\$1,935

(\$645 FOR 1-UNIT COURSES)

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 20, 2022

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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

<https://www.sjsu.edu/lucasgsb/prospective-students/>

Late Spring 2022 (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 18, May 2 & 16, June 6 (final)

Saturday – April 30 from 9 am – 5 pm

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

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 20 to June 1

Saturday May 21 from 9 am – 5 pm

One class held online (asynchronous)

Taxation of Estates and Trusts

BUS 225A Excise and transfer tax treatment of estates, gifts, trusts, creators, beneficiaries and fiduciaries. Distinguishes between revocable and irrevocable trusts, including proper trusts to achieve desired goals.

Reviews taxation of asset sales and dissolution or liquidation of estates or trusts. Analyzes estate evaluation, family limited partnerships, trusts, GST, and planning opportunities.

Prerequisites: BUS 223A

Instructor: David Spence, Esq., Partner, Berliner Cohen LLP

Tuesdays, April 19 to June 7; 6:00 – 10:00 pm

Saturday, May 14; 9 am to 5 pm