

## MASTERS OF SCIENCE IN TAXATION (MST) SCHEDULE

### Summer 2019

#### Tax Policy Capstone

**Bus 223H** Capstone course that examines the principles and policies that underlie and shape tax systems and rules. Students gain a broader perspective of the tax law beyond its technical application, and learn how tax, economic, social and environmental policies interact. Completion of this course satisfies the MST comprehensive project requirement.

**Prerequisites:** Completion of at least 3 tax core classes; take towards end of your program of study.

**Instructors:** Prof. Annette Nellen, JD, MBA, CPA  
San José State University

Thursdays, June 20 to August 8 (no class on July 4;  
6 – 10 pm

Saturday, July 13; 9 am to 5 pm

One class online

This required capstone is only offered in summer.

#### State Taxation Fundamentals

**Bus 225F** Introduction to the legal foundation, nature and operation of key state and local taxes.

Constitutional constraints regarding nexus, sourcing and apportionment are covered. Additional topics include research techniques, compliance and planning considerations, current issues and state tax reform.

**Prerequisites:** Bus 223A

**Instructor:** Brian Pedersen, MBA, CPA  
Alvarez & Marsal  
Managing Director

Tuesdays June 25 to August 6; 6 – 10 pm

Saturday July 20; 9 am to 5 pm and July 27; 9 am to 1  
pm

#### 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, grants, GST, and planning opportunities.

**Prerequisites:** BUS 223A

**Instructor:** David Spence, Esq., Royse Law Firm

Wednesdays, June 19 to August 7; 6:00 – 10:00 pm

Saturday, June 29; 9 am to 5 pm

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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.

**All 3-unit classes meet from 6:00 – 10:00 p.m.  
except as noted and for Saturday classes which  
are from 9A – 1P or 9A – 5P (see schedule).**



College of Business  
San José State University

COLLEGE OF BUSINESS  
GRADUATE PROGRAMS

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### CLASS FEE

IS

**\$1,935**

(\$645 FOR 1 UNIT  
CLASS; \$1,290 FOR  
2 UNIT CLASS)

All classes held at  
Lucas School  
Silicon Valley Site  
2933 Bunker Hill Suite 120  
Santa Clara, CA 95054