

MASTER OF SCIENCE IN TAXATION SCHEDULE

Early Spring 2023 (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. Emphasizes critical thinking and communication skills.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
Thursdays January 5 to March 2; 6 – 10 pm
No class on January 19
Saturday January 7; 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 9 to March 6; 6 – 10 pm
No class on January 16
Saturday – January 21; 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 13
Final Exam May 13 from 8:30 am - noon on campus.

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, Director, Tax, Armanino LLP
Thursdays, January 12 to March 2; 6 – 10 pm
Saturday January 14; 9 am to 5 pm

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
Tuesdays – January 3 to February 21; 6 – 10 pm
Saturday- February 11; 9 am – 5 pm

1-Unit Classes for January

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 8 pm Jan 21]

Tax Symposium – Federal and State Tax Updates (for Individuals)

BUS 227C (1 unit) – Just in time for the upcoming tax season, we will cover numerous Federal and State tax updates for the 2022 and 2023 tax years. This seminar will cover various provisions of the Inflation Reduction Act, major changes in 1099-K reporting for independent contractors, as well as changes in Federal tax credits and itemized deductions for individual taxpayers. In addition, state tax law changes (with a focus on California) will be covered as well.

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 4, 11 (Zoom) & 18; 6 pm – 10 pm

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)

Late Spring 2023 (starts after April 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 22 from 9 am – 5 pm

Thursdays – April 27, May 11 & 25, June 1 (final)

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 and quizzes).

Taxation of S Corporations

BUS 225G - Topics include: Income tax treatment of S corporations and their shareholders, including the built-in gains tax and excess net passive income tax, operating and distribution rules, shareholders basis, and NOL pass-through rules; formation, reorganizations.

Prerequisite: 223A and 223G

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

Tuesdays, April 18 to June 6; 6 - 10 pm

Saturday May 20; 9 am to 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 19 to June 7; 6 - 10 pm;

Saturday May 6 and June 3 from 9 am to 1 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.

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Summer MST courses start the week of June 19, 2023

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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/>