

## MASTER OF SCIENCE IN TAXATION SCHEDULE



COLLEGE OF BUSINESS  
GRADUATE PROGRAMS

MST Program Director

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408-924-3424

**CLASS FEE IS  
\$1,200**

### Early Spring 2008 (January – February)

#### Tax Research and Decision Making

**Bus 223A** - Develops basics for tax research (including Computer based 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.

**Prerequisite:** Graduate standing. 3 units.

**Class Number:** \*

**Instructor:** Prof. Annette Nellen, JD, MBA, CPA  
San José State University  
Wednesdays, 1/2—2/27 5:30-9:30P; Sat. 1/5 & 2/2

#### Taxation of Executive Compensation

**Bus. 225J** Tax aspects of executive compensation including qualified and nonqualified stock options, deferred compensation, fringe benefits, 401(K); 403(B), pension and profit sharing plans, rabbi trusts, etc.

**Prerequisite:** Bus 223A, graduate standing. 3 units.

**Class Number:** \*

**Instructor:** Wendy Davis, JD  
Cooley Godward Kronish LLP  
Mondays, 1/7—2/25 5:30-9:30P; Sat. 1/12 & 2/9;  
Tuesday 1/22 (no class Monday 1/21)

All classes are held at 180 Rose Orchard, San Jose  
All classes meet from 5:30-9:30 p.m. except for  
Saturdays classes as noted

\* Check website for Course Number:  
<http://cobix.cob.sjsu.edu/graduate/mst/Schedules-Syllabi>

### Late Spring 2008 (After April 15)

#### Taxation of Partnerships

**Bus 223B** Income tax treatment of partners and partnerships, including the creation, operation, liquidation and sale or other amalgamation of such organizations. Studies the effects of transactions between owners and organizations, as well as LLCs.

**Class Number:** \*

**Prerequisite:** Bus 223A, graduate standing. 3 units.

**Instructor:** Joseph McPeak, CPA, MST  
Tuesdays, 4/22-6/17 5:30 – 9:30 P; Sat. 5/3 (12:30 – 4:30)

#### Accounting Periods and Methods

**Bus 223F** Definition and requirements of alternative accounting methods, including IRS requirements to change from one method to another; special methods and inventory valuation and reserve issues; software and R&D tax accounting rules.

**Class Number:** \*

**Prerequisite:** Bus 223A, graduate standing. 3 units.

**Instructor:** : Prof. Annette Nellen, JD, MBA, CPA  
San José State University  
Wednesdays, 4/16-6/11; 5:30 – 9:30 P; Sat. 4/26 (12:30 – 4:30)

#### Taxation of Estates and Trusts.

**Bus 225A** Income and transfer tax treatment of estates, gifts, trusts creators, beneficiaries, and fiduciaries. Distinguishes between simple and complex trusts, including proper trusts to achieve desired goals. Reviews taxation of asset sales and dissolution or liquidation of estates or trusts as well as AMT implications. Analyzes estate planning and valuation opportunities.

**Class Number:** \*

**Prerequisite:** Bus 223A, graduate standing. 3 units.

**Instructor:** : Ken Fowler, PhD  
San José State University  
Saturdays, 4/19-6/14; 8 am – 1 pm; no class 5/24

All classes are held at 180 Rose Orchard, San Jose  
All classes meet from 5:30-9:30 p.m. except for  
Saturdays classes are as noted