Fall 2014

FEDERAL INCOME TAX

Course Number:  TAX 7005    Call Number:  000043

Professor:    McMahon
Credits:  3 Classroom
Primary Basis for the Grade:  Tentatively Exam; Participation; Short Written Work; Letter Grade
Prerequisites:  Prerequisite or recommended prerequisite for some upper-level tax courses.

Enrollment:  Open
Meets Seminar Requirement?  No
Meets Writing Requirement?  No
Meets Client Counseling Requirement?  No

Meeting Times:  M and W 1:30 to 2:55 pm
Location:  114

COURSE DESCRIPTION:
This course is structured around the two dominant themes of the taxation of individuals under the Internal Revenue Code: what is income, and what is deductible; and when must the taxpayer recognize income, and when can the taxpayer deduct a particular expense. Also the course examines miscellaneous topics such as capital gains and losses, identifying the proper taxpayer, and others.

Special Note:  Only offered in the fall semester for the 2014/15 academic year

Last updated:  3-26-14  no