

ACT 253: Individual Income Tax

This course focuses on the fundamentals of the federal income tax laws with primary emphasis on those affecting the individual. Emphasis is on gross income determination, adjustments to income, business expenses, itemized deductions, exemption, capital gains/losses, depreciation, and tax credits. Upon completion, the student should be able to apply the fundamentals of the federal income tax laws affecting the individual.

Credits: 3

Lab Hours: 0

Lecture Hours: 3

Prerequisites:

BUS 241

Program: [Accounting Technology](#)