

# ACT 254: Business Income Tax

This course focuses on federal income tax laws concerning business entities. Emphasis is on income tax investment of partnerships, corporation, LLPs and LLCs. Upon completion of this course, the student will be able to apply federal income tax laws concerning business entities.

**Credits:** 3

**Lab Hours:** 0

**Lecture Hours:** 3

**Prerequisites:**

BUS 241 and ACT 253

**Program:** [Accounting Technology](#)