## LAW-662: Federal Income Tax

This course provides a survey of the federal income tax system as it relates to individuals and business activity. Topics such as the internal revenue code, treasury regulations, and case analysis; tax policy, economics, and public finance; and tax legislation will be covered. Specific concepts include income, exclusions, deductions, credits, tax accounting, and tax procedure. In addition, we will consider the role that race, gender, class, and sexual orientation play in the federal income tax system.

Credits: 2

Program: Law