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Introduction To Federal Income Taxation

Introduction to Federal Income Taxation This course is intended to give students an understanding of the fundamental concepts underlying the U.S. income tax. The course will focus on the statutory framework of U.S. tax laws, certain principal and illustrative judicial authorities, and selected Treasury Department regulations and rulings.

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First federal income tax levied in 1861 to fund Civil war. It was repealed after the war. Federal income tax reinstated in 1894, but challenged in court. In 1895, Supreme Court ruled income tax unconstitutional!

1 Unit 01. Introduction to Taxation

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(2019-2020) with Study Guide and Income Tax Act (Autumn 2019) 108th Edition by Robert E. Beam , Stanley N. Laiken , et al.
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The federal government of the United States obtains most of its revenues from income taxes on individuals and corporations. Social insurance taxes help pay for government programs that benefit the poor, the elderly, the unemployed, and the disabled. Taxation, system of raising money to finance government.

Taxation: I INTRODUCTION TO TAXATION

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illustrative judicial authorities, and selected Treasury Department regulations and rulings.

Law 220 - Introduction to Federal Income Taxation

An introduction to federal tax theory and practice as applied to business entities. The emphasis is on the examination of the role of taxation in society (legal, social, economic), procedural rules and their application, and tax planning techniques.

Prerequisite(s): ACCT 202 and junior standing

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