

## Law 613: Income Taxation of Individuals

### SCHOOL OF LAW

Introductory income tax concepts, including: gross income; deductions; identification of taxpayers; problems incident to the sale, exchange, and other disposition of property; recognition; and characterization concepts.

3 Credits

### Instruction Type(s)

- Lecture: Lecture for Law 613

### Subject Areas

- [Law \(LL.B., J.D.\)](#)

### Related Areas

- [Law and Legal Studies, Other](#)

