

## **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](#)

