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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.

### Introduction to Federal Income Taxation | UCLA Law

In this course, we will examine the taxation of income, with an emphasis on income earned in the business context. This will provide an introduction to the U.S. tax system through the study of the statutory framework of U.S. tax laws, certain principal and illustrative judicial authorities, and selected Treasury Department regulations and rulings.

### Law 220 - Introduction to Federal Income Taxation

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### 1 Unit 01. Introduction to Taxation

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### 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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