

# BUS 253 : Individual Income Tax

This course is intended to familiarize the student with the fundamentals of the federal income tax laws with primary emphasis on those affecting the individual. Emphasis is placed on gross income determination, adjustments to income, business expenses, itemized deductions, exemptions, capital gains/losses, depreciation, and tax credits. Upon completion of this course, the student will be able to apply the fundamentals of the federal income tax laws affecting the individual.

Code C

**Credits** 3

**Theory Credit**

3

**Prerequisites**

[BUS 241](#)