

# TAX: TAXATION

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<b>Courses</b>	Credit(s)	Contact	Lab
TAX 2000C. FEDERAL INCOME TAX.	3	3	2
FEDERAL INCOME TAX Prerequisite: ACG 2021C Fundamental regulations covering federal income tax applicable to individuals. Includes computation of tax, preparation of forms and tax planning. (Special Fee: \$33.00).			
TAX 2002. TAXATION PRACTICES AND PROCEDURES.	3	3	0
TAXATION PRACTICES AND PROCEDURES Prerequisite: TAX 2000C or departmental approval This course will cover Internal Revenue Service taxation practices and procedures. Topics covered will convey knowledge of IRS rules and penalties, rules for representing taxpayers before the IRS and in the courts, rules and requirements associated with the tax return filing process and records maintenance rules and basic tax research skills. (Special Fee: 33.00).			
TAX 2021. TAXATION OF BUSINESS ORGANIZATIONS.	3	3	0
TAXATION OF BUSINESS ORGANIZATIONS Prerequisite: TAX 2000C or departmental approval This course will cover federal income taxation of Corporations, S Corporations, Limited Liability Companies and Partnerships. Topics covered include determining the tax consequences of income, expenses, distributions, redemptions and liquidations for business entities. Practical application of the tax law will be emphasized along with analysis of tax procedures. (Special fee: \$33.00).			