



South Central College

ACCT 2865 Income Tax II

Course Outcome Summary

Course Information

Description

Total Credits

Total Hours

Types of Instruction

Instruction Type

Credits/Hours

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4. Determine the amount of cost recovery under MACRS.

Learning Objectives

5. Explain the calculation of realized gain or loss from the sale of property.

Learning Objectives

6. Discuss reclassification of gains under depreciation recapture rules.

Learning Objectives

7. Explain preferential treatment of capital gains/losses

Learning Objectives

15. **Define S corporations.**

Learning Objectives

16. **Provide an overview of different types of pension plans.**

Learning Objectives

17. **Examine Individual Retirement Accounts (IRA).**

Learning Objectives

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18. **Define Alternative Minimum Tax.**

Learning Objectives

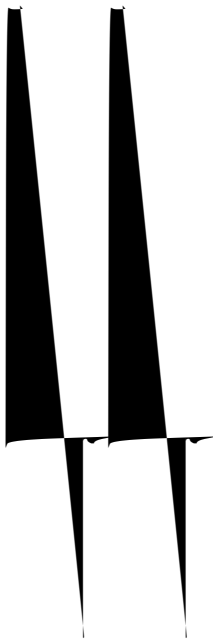
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SCC Accessibility Statement

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