

# CCTX 611. TAXATION 1.

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Credits: 3

Offered by: Administration & Governance (School of Continuing Studies)

Terms offered: Fall 2025

[View offerings for Fall 2025 in Visual Schedule Builder.](#)

## Description

Basic principles of tax law; residence, meaning and computation of taxable income; computation of personal tax; foreign tax credits; capital gains; partnerships; trusts; administration and enforcement; case decisions; Revenue Department bulletins, circulars and rulings; appeals.

- Prerequisites: Prerequisite: (CACC 521 or CACC 621) or (CACC 520 or CACC 620)
- Restrictions: Not open to students who have taken CCTX 511.

Most students use Visual Schedule Builder (VSB) to organize their schedules. VSB helps you plan class schedules, travel time, and more.

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