

whole of a law, to give judgment or advice, upon a view of any one clause of it.

In civile est, nisi tota sententia inspecta, de aliqua parte judicare /insiveliy èst, náysay tówtə səntəns(i)yə inspéktə, diy ələkəwə pártiy jüwdəkériy/. It is irregular, or legally improper, to pass an opinion upon any part of a sentence, without examining the whole.

In civilibus ministerium excusati, in criminalibus non item /in səviləbəs minəstíriyəm əkskyúwzət, in krimənəyləbəs nòn áytəm/. In civil matters agency (or service) excuses, but not so in criminal matters.

Incivism /insəvizəm/. Unfriendliness to the state or government of which one is a citizen.

In claris non est locus conjecturis /in klérəs nòn èst lówkəs kònjəkt(y)úrəs/. In things obvious there is no room for conjecture.

Inclausa /inklózá/. In old records, a home close or inclosure near the house.

Inclose. To surround; to encompass; to bound; fence, or hem in, on all sides. To shut up.

Inclosed lands. Lands which are actually inclosed and surrounded with fences.

Inclosure. In old English law, act of freeing land from rights of common, commonable rights, and generally all rights which obstruct cultivation and the productive employment of labor on the soil.

Land surrounded by some visible obstruction. An artificial fence around one's estate. *See* Close.

Include. (Lat. *Includere*, to shut in, keep within.) To confine within, hold as in an inclosure, take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of *and* or *in addition to*, or merely specify a particular thing already included within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d 227, 228.

Included offense. In criminal law, a crime which is part of another crime; e.g. included in every murder is assault and battery. One which is established by proof of the same or less than all of the facts, or a less culpable mental state, or both, than that which is required to establish commission of offense charged. *People v. Lyons*, 26 Ill.App.3d 193, 324 N.E.2d 677, 680. To be an "included offense", all elements of the lesser offense must be contained in the greater offense, the greater containing certain elements not contained in the lesser. *Gaskin v. State*, 244 Ark. 541, 426 S.W.2d 407, 409. It is impossible to commit a greater offense without necessarily committing included offense. *State v. Muisse*, App., 103 N.M. 382, 707 P.2d 1192, 1202. The defendant may be found guilty of an offense necessarily included in the offense charged. *Fed.R.Crim.P.* 31.

Inclusionary approach. Under the "inclusionary approach", evidence of prior crimes, wrongs, or acts is admissible for any purpose other than to show defendant's criminal propensity, as long as it is relevant to

some disputed issue in trial, and satisfies probative-prejudice balancing test. *U.S. v. Brennan*, C.A.N.Y., 798 F.2d 581, 589.

Inclusio unius est exclusio alterius /inklúwzh(i)yow yanáyəs èst əksklúwzh(i)yow óltəráyəs/. The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325. This doctrine decrees that where law expressly describes particular situation to which it shall apply, an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded. *Kevin McC v. Mary A*, 123 Misc.2d 148, 473 N.Y.S.2d 116, 118.

Inclusive. Embraced; comprehended; comprehending the stated limits or extremes. Opposed to "exclusive."

Inclusive survey. In land law, one which includes within its boundaries prior claims excepted from the computation of the area within such boundaries and excepted in the grant.

Incognito. Status of person who appears or travels without disclosing his true identity.

Incola /ínkələ/. Lat. In the civil law, an inhabitant; a dweller or resident. Properly, one who has transferred his domicile to any country.

Incolas domicilium facit /ínkələs dóməsíl(i)yəm féysət/. Residence creates domicile.

Income. The return in money from one's business, labor, or capital invested; gains, profits, salary, wages, etc.

The gain derived from capital, from labor or effort, or both combined, including profit or gain through sale or conversion of capital. Income is not a gain accruing to capital or a growth in the value of the investment, but is a gain, a profit, something of exchangeable value, proceeding from the property, severed from the capital, however invested or employed, and coming in, being derived, that is, received or drawn by the recipient for his separate use, benefit, and disposal. *Goodrich v. Edwards*, 255 U.S. 527, 41 S.Ct. 390, 65 L.Ed. 758. The true increase in amount of wealth which comes to a person during a stated period of time. That which comes in or is received from any business, or investment of capital, without references to outgoing expenditures. *City of Fitzgerald v. Newcomer*, 162 Ga.App. 646, 291 S.E.2d 766, 768.

See also Allocation of income; Blocked income; Clear reflection of income; Constructive receipt of income; Deferred income; Earned income; Earnings; Fixed income; Gross income; Income averaging; Income basis; Income in respect of decedent; Income tax; Net income; Net operating income; Personal income; Profit; Real income; Split income; Taxable income; and *Unearned income, below*.

Accrued income. Income earned during a certain accounting period but not received.

Adjusted gross income. The difference between the taxpayers' gross income and allowable adjustments. Adjustments include but are not limited to; contributions to an individual retirement account, alimony payments