MOS 4462B - Advanced Issues in Canadian Taxation
Course Outline: Section 001 only; Winter 2018

1. Course Information:

1.1 Class Location and Time:

<table>
<thead>
<tr>
<th>Section</th>
<th>Instructor</th>
<th>Day</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Ann Bigelow</td>
<td>Friday</td>
<td>9:30 am - 12:30 pm</td>
<td>FNB 2220</td>
</tr>
</tbody>
</table>

1.2 Contact Information:
Instructor: Ann Bigelow, CPA, CA
Office: 4407 Social Science Building
Office Hours: Thursdays: 9:30 AM – 11:30 AM
Phone: 519 661 2111 Ext. 84928
Email: abigelow@uwo.ca
Website Address: http://owl.uwo.ca/portal

DAN Department of Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about “Accessibility at Western” is available at http://accessibility.uwo.ca

2. Calendar Description

2.1 Course Description:
This course deepens students’ understanding of the Income Tax Act (Canada) and its effect on business decisions. Analysis consists of complex taxation issues at the personal and corporate level as well as a variety of complex issues such as rollovers, estate planning and the taxation of trusts and international taxation.
Antirequisite(s):
Prerequisite(s): MOS 3362A/B and enrolment in 4th year of BMOS.
Corequisite(s):
Pre-or Corequisite(s):
Extra Information: 3 lecture hours, 0.5 course
2.2 Senate Regulations
Senate Regulations state, “unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.”

Textbooks
Online Version of Income Tax Act available through Western Libraries, and on OWL

3. Course Objectives and Format
3.1 Course objectives
To learn and practice advanced concepts in Canadian Income Tax and gain familiarity with the Income Tax Act.

3.2 Course format
Self Study Problems and Textbook Exercises: Textbook exercises will be assigned each week. They are to be attempted before class. The instructor will first ask the class who has completed the exercises, and then perform a random check each week to see if students have self-reported accurately. The purpose of this is to ensure students have read the textbook and been exposed to the material before the lecture. Completion of the Exercises will be one component of your participation mark.

Class Participation: During the lectures, the instructor will post brief questions to test comprehension of topics. Students will prepare answers to these questions, and submit them at the end of class. The results of these questions will be a component of your participation mark. In addition, each class, up to two marks will be awarded for your contribution to class. This contribution can be demonstrated by asking questions, answering questions and demonstrating your engagement with the material throughout the class.

Lectures: The instructor will provide brief lectures on topics followed by students completing problems in groups or on their own depending on individual preference and learning style. Please note that the first exam in this course requires some group work.

Solutions: This course has a NO PHOTOS policy. Students are not permitted to take pictures of work done in class by the professors. Official solutions to the assignment problems will be made available on OWL after the relevant material is covered in class.

Assignment and Examinations: The assignment and the examinations will test the student’s comprehension of both the technical and conceptual aspects of the course. Please note that the first exam in this course requires some group work.

HOW TO DO WELL IN THIS COURSE:
This is not a class for sitting back and watching. You have to be willing to do tax in order to understand tax. Please keep the following suggestions in mind:
- Come to every class
- Do the practice exercises that are throughout the textbook. Do not look at the solutions first. Make mistakes! Correct your work and then move on.
- Attempt the Self Study problems without looking at the solution. Try to get them done before class.
- Stay up to date with the material. You cannot afford to fall behind.
• Do as many extra problems as you can find time for. The online supplemental materials provide you with lots of opportunities to practice. The solutions are in the Study Guide.
• This is not a course for someone looking for an easy credit. Many students find this material to be very difficult. Part of the difficulty comes from the challenging subject matter, but the biggest problem will come from failing to devote enough time to practice. You have to work with this material over and over again to develop your skills and understanding. You cannot learn by watching someone else do tax problems. You have to PRACTICE, PRACTICE, PRACTICE.

4. Learning Outcomes
Building upon the knowledge and skills of Introduction to Taxation in Canada – MOS3362A/B, students who successfully complete Advanced Issues in Canadian Taxation – MOS4462A/B will be able to:

• Assemble and properly arrange complex and diverse financial information in order to accurately calculate net income, taxable income and federal income tax payable for corporations, trusts and taxpayers involved in partnerships. (AK)
• Identify opportunities to minimize tax consequences of financial transactions involving corporations and their shareholders and generate multiple solutions. (AK)
• Develop a solution to a tax planning scenario in order to minimize the tax consequences by balancing both short and long term taxpayer objectives and communicate their recommendations in a professional format. (CS)

5. Evaluation

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Percentage of course grade</th>
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<tbody>
<tr>
<td>Two-Stage Test – January 26, 2018</td>
<td>15%</td>
</tr>
<tr>
<td>Mid-Term Exam – March 3, 2018</td>
<td>20%</td>
</tr>
<tr>
<td>Assignment – due April 2, 2018</td>
<td>15%</td>
</tr>
<tr>
<td>Participation</td>
<td>10%</td>
</tr>
<tr>
<td>Final Exam (TBD)</td>
<td>40%</td>
</tr>
</tbody>
</table>

You must complete ALL written components to pass the course.

There are no exceptions to this. Extra assignments to improve grades will NOT be allowed. Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

5.1 Mid-Term and Final Exams:
You must complete all written components in order to pass the course.

The exams will consist of a combination of multiple choice questions and problems, similar to problems which have been dealt with both through the Self Study problems and those completed in class. Exams will be completed on your computer in order to allow you to access the online copy of the ITA during exams. The only items that will be permitted at your desk in the examination room are your computer, a non-programmable calculator and the printed copy of the exam. You are not permitted to have cell phones, PDA’s, CD players, iPod’s, Apple Watches, etc. Having an electronic device on your person during an
exam is considered an academic offence, whether you use it or not. Having a cell phone in your possession during an exam, WHETHER OR NOT IT IS TURNED ON, will result in an automatic grade of 0 for the test. These rules will be strictly enforced as it is my responsibility to do everything possible to prevent cheating on examinations.

If at anytime during the exam you are found to have any files open other than the Income Tax Act, Excel and/or Word, you will be asked to shut down your computer and leave the exam room. In order to give you the privilege of writing your exam online, I have to be extremely strict about what applications you are using.

5.2 Participation:
I expect and value your participation in all aspects of this course!

The following rubric will be used to evaluate participation in the course:

<table>
<thead>
<tr>
<th></th>
<th>Participation marks available</th>
<th>0</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly MCQ hand-in</td>
<td>1</td>
<td>No hand-in received</td>
<td>.2 per question for up to 5 questions correct (with some variation in number of questions).</td>
<td></td>
</tr>
<tr>
<td>Exercises</td>
<td>1</td>
<td>Student not in class or does not demonstrate they were completed before class</td>
<td>Student has tried all self-study problems assigned</td>
<td></td>
</tr>
<tr>
<td>Class Contribution</td>
<td>2</td>
<td>Not in class or not engaged</td>
<td>Student is engaged with material throughout class</td>
<td>Student demonstrates leadership in class by helping other students</td>
</tr>
</tbody>
</table>

Participation marks will be posted weekly. Participation marks are awarded at instructor discretion. If you have concerns about how you are being graded, please discuss it with your instructor as soon as the concern arises.

The lowest 2 grades will be dropped in the final grade calculation.

No adjustments will be made for absences for job interviews, minor illnesses, or other one time issues. If a student is going to be absent for more than 2 classes in a row, it is advised that you contact Academic Counselling and once I am advised that an accommodation is required, one will be provided.

**Participation marks must be earned.** They are not negotiable, however it is important that you understand why you get the mark that you do, so I am always available to discuss matters like this. **You should seek feedback on how you are doing at least once during the term. You are encouraged to seek feedback multiple times during the term.**

5.3 Assignment
There will be one hand-in assignment for this course. The assignment will require you to research tax issues and develop an opinion on the appropriate treatment of a variety of situations for tax purposes. The assignment will be based on material covered in portions of Chapters 12-17 of the textbook. You will be required to submit your explanation of what you believe to be the appropriate treatment of the issues
described in the problem. Research materials you might use could include the textbook, the Income Tax Act, other CRA publications such as folios, and other tax related publications.

The assignment will be made available by posting it online on OWL on March 16, 2018. It is due no later than April 2, 2018 at 4PM.

The assignment must be submitted electronically on OWL, as well as by hard copy to the drop box outside the MOS office on the 4th floor of the Social Science building. The drop box will be emptied at 9:00 AM on the due date. Any assignment delivered after the due date will be subject to a penalty of 5% for every 24-hour delay. Assignments not received by April 9, 2018 at 4PM will receive a grade of zero.

You are permitted to work with other students, in groups of up to 4 people to complete the assignment. Groups must consist of students with the same instructor. If you wish to complete the assignment as part of a group, your group must send an email to your professor that lists the names of all members. This email must be copied to all group members.

Groups may submit one assignment for all members. If agreement cannot be reached on the tax treatment of some items, then some group members may wish to submit an individual assignment. In this case, please indicate the names of all people consulted in completing the assignment.

Beware of working in groups and using material provided by other students without proper referencing – this will be considered cheating, even if inadvertent. **Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. Assignments must be submitted through the Assignments tab on OWL; Turnitin.com may be used to detect any plagiarism that may have occurred.

Students choosing to work in groups will be required to complete a peer review for all members. Each group member will give all members, including themselves, a rating from 1-10. This rating will reflect the degree of involvement by the group member. For example, if a group member is fully involved with the project, all group members would likely give that individual a score of 10 out of 10. As long as all group members contribute at least 8 out of 10, I have no concerns. If you rate any group member below 8 you must provide a written explanation of the rating. In addition to giving all group members a rating, you must indicate what your own personal contribution was to the assignment – include all portions that you personally worked on. Peer reviews must be submitted through the Assignments tab on OWL no later than 4:00 PM on April 2, 2018, which is the deadline for submitting the assignment as well. Peer reviews that are submitted later will result in a 5% penalty deducted from the grade on the assignment for each 24-hour period of delay.

Students that do not fully participate in their group will have their assignment grade reduced by their percentage of participation as rated by their peers. For example, if a group member contributes 40% to the assignment, their grade will be 40% of the assignment grade for the group.

6. **University Policy Regarding Illness**

6.1  **Illness**

The University recognizes that a student’s ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), or it may be chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student’s overall grade in the course shall be granted **only** in those cases where there is documentation supplied (see below for process) indicating that the student was **seriously** affected by illness and could not reasonably be expected to meet his/her academic responsibilities.

Documentation shall be submitted, as soon as possible, to the appropriate Dean’s office (the Office of the Dean of the student’s Faculty of registration/home Faculty) together with a request for relief specifying the
nature of the accommodation being requested. These documents will be retained in the student’s file, and will be held in confidence in accordance with the University’s Official Student Record Information Privacy Policy [http://www.uwo.ca/univsec/pdf/academic_policies/general/privacy.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/general/privacy.pdf)

Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean’s Office in consultation with the student’s instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. *(Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)*

A form to be completed by off-campus physicians is available at: [http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf)

Whenever possible, students who require academic accommodation should provide notification and documentation *in advance* of due dates, examinations, etc. Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean’s office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. *In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.*

6.2 Make Up Examinations

- The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the Academic Counseling Office (this documentation *must* be supplied by the Academic Counseling office, not to the instructor).

6.3 Attendance

- It is expected that students will attend *all* classes. If you miss a class, please consult a fellow student for information regarding missed materials.

7. University Policy on Cheating and Academic Misconduct

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. *(i.e. accessing an exam bank)* Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students’ papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring. A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135, WSSB, (519) 661-3573.

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar. Note that such offenses include plagiarism, cheating on an examination, submitting false or
fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University. PLEASE NOTE: The MOS policy for having a cell phone (or smart watch, or fitness tracker that connects to a cell phone) on your person during an evaluation, whether or not it is turned on or accessed in any manner, is an automatic 0 on the evaluation.

8. Procedures For Appealing Academic Evaluations
In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken. Only after receiving a final decision from the Dean, may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

9. Student Responsibilities
Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are strongly encouraged to attend lectures on a regular basis. Please note that the instructor will not be providing copies of all lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

10. Support Services
10.1 Support Services
The Registrar’s office can be accessed for Student Support Services at http://www.registrar.uwo.ca
Student Support Services (including the services provided by the USC listed here) can be reached at: http://westernusc.ca/services/
Student Development Services can be reached at: http://www.sdc.uwo.ca/
Students who are in emotional/mental distress should refer to Mental Health@Western http://www.health.uwo.ca/mental_health/ for a complete list of options about how to obtain help.

11. Other Issues
11.1 Grade Policy
The DAN Department has a grade policy which states that for courses in the 4000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In
very exceptional circumstances only, class averages outside this range may be approved by the Assistant Director or Director. Class averages are not grounds for appeal.

11.2 Short Absences.
If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

11.3 Extended Absences.
If you are absent more than approximately two classes or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

11.4 Academic Concerns.
If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.

11.5 Important Dates:
January 8    Classes begin
January 16   Last day to add a second term half course.
February 19  Family Day Holiday. All offices closed.
February 19-23  Reading Week (No Classes)
March 7      Last day to drop a second term half course without penalty.
March 30     Good Friday
April 11     Classes end
April 12/13   Study Days
April 14-30  Examination Period

12. Other Information
• Bring student identification to exams.
• Nothing is to be on/at one's desk during an exam except a pen, pencil, an eraser, a non-programmable calculator, a copy of the ITA and the individual’s student card. (no pencil cases)
• Do not wear baseball caps to exams
• Do not bring music players, cell phones, beepers, or other electronic devices to exams
• For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: http://www.uwo.ca/univsec/academic_policies/index.html

13. E-mail Policies
The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Non-acceptable emails will receive a reply saying only “Please see Email Policies on the course outline”.

13.1 UWO.CA Email Addresses Only
For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.). (However, the professor, for the sake of expediency, may respond to queries from an outside email address.)

13.2 Acceptable Emails
• questions about the course content or materials
• asking to set up an appointment to ask questions or review an exam
• notification of illness or other special circumstances
• providing constructive comments or feedback about the course
13.3 Non-Acceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received – grades are posted as available
- asking where or when an exam is scheduled or the material covered on an exam (if you ask the instructor whether or not something will or will not be on an exam, the answer will always be, “Yes” whether or not “Yes” is the correct response.)
- requests for grade increases, extra assignments, or reweighting of course components
FREQUENTLY ASKED QUESTIONS

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>How can I succeed in this course?</td>
<td>Do all the assigned readings, attend class, focus on understanding the principles in a way that lets you apply them to new fact situations, and <strong>PRACTICE</strong> <strong>PRACTICE</strong> <strong>PRACTICE</strong></td>
</tr>
<tr>
<td>I missed an exam or submission of my term project because I was sick or there was a death in my family. What can I do about it?</td>
<td>See the section of the course outline on ILLNESS above (section 11.1)</td>
</tr>
<tr>
<td>I have a lot of mid-terms or projects at once. Can I write the make-up exam?</td>
<td>Make-up exams for exam conflicts are not available unless you have <strong>three</strong> exams within a 24 hour period or a direct time conflict. (and this <strong>ONLY</strong> applies to exams scheduled by the Office of the Registrar) See <a href="http://www.uwo.ca/univsec/pdf/academic_policies/exam/conflicts.pdf">http://www.uwo.ca/univsec/pdf/academic_policies/exam/conflicts.pdf</a></td>
</tr>
<tr>
<td>When will the exam grades be posted?</td>
<td>Mid-term grades are posted on OWL when they become available. Final exam grades and final course grades are not posted on OWL until the final marks have been approved.</td>
</tr>
<tr>
<td>Can I come and see my exam?</td>
<td>You can review your exam during office hours or at any other mutually convenient time.</td>
</tr>
<tr>
<td>Can I use an older version of the text or ITA?</td>
<td>You can use an older version of the textbook or ITA, but it is your responsibility to ensure that you are learning all of the assigned material. Be aware that different versions of the textbooks &amp; ITA will be different and may cover different material or in a different way. Page numbers and rates <strong>will</strong> usually be different. Using an old income tax text book is like trying to start a car with instructions for a motorcycle. Things change a <strong>LOT</strong> in tax.</td>
</tr>
<tr>
<td>There is so much material. How can I possibly remember everything?</td>
<td>You do not need to remember everything in the book. You need to know how to apply the principles we have learned.</td>
</tr>
<tr>
<td>This mark is going to prevent me from getting accepted at Ivey/graduate school/NASA.</td>
<td>Grades are given based on actual performance, as set out on the course outline. In order to be fair to all the students in the course, grade adjustments, extra assignments, and the reweighting of course components are <strong>not available. If you need a better mark, be sure to do better work during the term.</strong></td>
</tr>
<tr>
<td>I need a certain mark to get or maintain a scholarship or my AEO status at Ivey, or for the CPA exemptions.</td>
<td>See box above.</td>
</tr>
<tr>
<td>I tried really hard, but I still got a poor mark.</td>
<td></td>
</tr>
<tr>
<td>This is the lowest mark I have ever received.</td>
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