1. Course Information:
   1.1 Class Location and Time:
   Section 001 – Wednesday 6:30-9:30 – Room: WL 258
   Section 002 – Thursday 1:30-4:30 – Room: UCC 66
   Section 003 – Thursday 9:30-12:30 – Room: UCC 66

   1.2 Contact Information:
   Section 001 Instructor: Robert Pilling, CPA, CA
   Office: SSC 4419
   Office Hours: To be announced
   Phone: 519-661-2111 x 87273
   Email: rpilling@uwo.ca

   Sections 002 and 003 Instructor: Ann Bigelow, CPA, CA
   Office: SSC 4407
   Office Hours: To be announced
   Phone: 519-661-2111 x 84928
   Email: abigelow@uwo.ca

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 519-661-2147 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 student’s 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.
   3 lecture hours, 0.5 course
Prerequisite(s): MOS 3362A/B and enrollment in 4th year of BMOS

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.”

This regulation is in regards to the COURSES required. Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.

3. Textbook


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

4. Course Objectives and Format

4.1 Course objectives

To learn and practice advanced concepts in Canadian Income Tax and gain familiarity with the Income Tax Act.

4.2 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.

**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.

**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. Be sure 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.

5. 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)

6. Evaluation
In-Class Test (Wednesday January 30 or Thursday January 31) = 20%
Mid-Term Exam (Saturday, March 2 – 10AM - 1 PM) = 20%
Assignment – due April 1, 2019 = 15%
Participation = 10%
Final Exam (date to be determined) = 35%
Total = 100%

6.1 Tests and Exams:

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

The exams will consist of problems, similar to problems which have been dealt with both through the Self Study problems and those completed in class. At times some multiple choice questions will be used in exams. The only items that will be permitted at your desk in the examination room are pen, pencil/eraser, a non-programmable calculator and the printed copy of the exam and formula sheet provided by the instructor. 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 our responsibility to do everything possible to prevent cheating on examinations.

**Only non-programmable calculators will be allowed into the exams.** If you are unsure, please ask your professor to check your calculator.

**Electronic devices of any kind (including pagers, cell phones, and smart watches) are NOT permitted at exams.**

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exams will not be returned to students but may be reviewed in the instructor’s office.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this 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.**

### 6.2 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 out of 4 marks for each class:

- **Weekly Class Hand-In** – up to 1 mark available per class. 0 marks will be awarded if no hand-in is received. Up to 1 mark will be awarded based on student performance in the weekly hand-in questions.

- **Self Study Problems** – up to 1 mark available per class. 0 marks will be awarded if the student is not in class, or does not demonstrate the problems were completed before class. Up to 1 mark will be awarded if the student can demonstrate that they have completed all self-study problems that were assigned.

- **Class Contribution** – up to 2 marks available per class. 0 marks will be awarded if the student is not in class or is not engaged in the class. 1 mark will be awarded to students who are engaged throughout the class. 2 marks will be awarded to students who demonstrate leadership in class by participating actively or assisting other students.

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.**

### 6.3 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 11, 2019. It is due no later than April 1, 2019 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 4:00 PM 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 8, 2019 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 to that 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 1, 2019, 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.

**7. Lecture and Examination Schedule**

Schedule provided on OWL.

**8. 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 lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.
8.1 **Respect**
Please act respectfully towards the classroom, the Professor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the Professor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see the instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

8.2 **No Recording of Classes**
Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

9. **Exam Policies**
- Bring student identification to exams.
- Nothing is to be on/at one’s desk during an exam except a pencil, an eraser, and the individual’s student card
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams
- To ensure fairness to all students, questions will not be answered during exams.

10. **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. Unacceptable emails will receive a reply saying only “Please see Email Policies on the course outline”.

10.1 **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.).

10.2 **Subject Line Must Include Course and Section Number**
The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

10.3 **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

10.4 **Unacceptable 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
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components
11. Attendance
It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

11.1 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.

11.2 Extended Absences.
If you are absent more than approximately two weeks 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.

12. Grade Fairness
Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried. Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignments available for extra credit or to “make up” for a course component that was missed or performed poorly.

13. Posting of Grades
Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the Student Centre website.

14. University Policy Regarding Illness
14.1 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

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

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.

14.2 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 instructor (this documentation must be supplied by the Academic Counseling office).

15. 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. 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, ombuds@uwo.ca.

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.

16. Procedures For Appealing Academic Evaluations
   1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
   2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
   3. If the response of the Undergraduate Chair 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.
   4. 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.

17. Support Services
   17.1 Support Services
   The Registrar’s office can be accessed for Student Support Services at http://www.registrar.uwo.ca
   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.

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

18. Other Issues
   18.1 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 Undergraduate Chair or Chair. Class averages are not grounds for appeal.

   18.2 Senate Policy
   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