



BUSI 3005A&B – Taxation I

FALL 2025

Instructor	Megan Thompson
Email Address	meganlthompson@cunet.carleton.ca
Class Times	A – Thursdays 8:35 – 11:35; B – Tuesday 14:35 – 17:25
Modality	Flipped - see details below
Office Hours	By request in Teams or in person
Office Location	N/A – Teams or in person with an appointment
TA Name/Email	TBA

Pre-Requisites & Preclusions:

Prerequisites: BUSI 2001 – Intermediate Accounting I (with a grade of C- or higher)

This course is a prerequisite to: BUSI 4005 – Taxation II (with a grade of C- or higher)

Preclusions: BUSI 2005, BUSI 3015 and BUSI 4015.

Course Description/Instructor's Statement

Carleton Calendar Description

Federal income tax laws and regulations and their impact on an individual's financial and business decisions. Problems, issues and planning associated with the Income Tax Act and concerned with the computation of taxable income and taxes payable by an individual are discussed.

Course Learning Objectives:

Accountants cannot make intelligent business decisions without first considering the tax implications of the choices. An understanding of Canadian taxation is therefore necessary to make those decisions.

BUSI 3005 is the first of two introductory courses (with BUSI 4005) in income tax here at Sprott that, when taken together, are designed to achieve the following objectives:

1. To explain the theoretical concepts behind the specific provisions of the law,
2. To apply the law in practical problems and case settings;
3. To interpret the law, considering the specific wording of the provisions, judicial decisions and the Canada Revenue Agency's (CRA) position, and
4. To introduce basic tax planning concepts through case application.

Required/Optional Materials & Prices

Introduction to Federal Income Taxation in Canada 46th edition with Student Study Guide, 2025-2026 Johnstone, Mescall, Robson et al; 46th; Wolters Kluwers; 2025

- Price approximately \$230-278 (please note this price range is based on the prior year expense for the digital and hard copy texts. This may vary once the current year's textbooks are made available). Hard copy or Digital copy is acceptable
- It is not advised to use a prior year's edition of the text as tax laws change to some extent EVERY YEAR, and many CRA rates are indexed annually for inflation, it can create confusion as it is expected you will use the current year rates.

Please purchase the textbook(s) from the campus bookstore in Nideyinàn (formerly the University Centre) or through the bookstore website: <https://carleton.ca/campus-services/the-bookstore/>.

Income Tax Act, 2025

- Available for free online <https://laws-lois.justice.gc.ca/eng/acts/I-3.3/index.html>

Course material on Brightspace

- Slides, videos, quizzes, assignments etc...
- Please come to class prepared (i.e. have the slides accessible during class on your laptop or a reasonable device (not your phone).

Supplemental material

- Canada Revenue Agency (publications, guidance, forms etc...)

Grading Scheme

Weekly quizzes	10%
Group Assignments	20%
Midterm Exam	25%
Final Exam	45%
TOTAL	100%

Important Dates to Note

Quizzes (weekly)	Weekly, see "quizzes" section below for dates
Group assignments	Sept 26, Oct 17, Nov 14, Dec 5
Midterm Exam	October 31 st
Final Exam	As scheduled by the university

University Academic Calendar: <https://calendar.carleton.ca/academicyear/>

Policies & Accommodations

<https://students.carleton.ca/course-outline/>

<https://carleton.ca/pmc/current-students/academic-accommodations/>



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Method of Instruction

For the fall of 2025, this course will be delivered following the outline below:

This is a flipped classroom. This means that you will be watching pre-recorded videos on the course material (10-minute lectures) on your own. We will meet once a week to work through problems together in class based on the previous week's materials. We will also use our time together to go over any concepts that, perhaps, need a bit more clarification.

Here is how your weeks should look for the fall term:

Section A: Friday - Wednesday: Study!

Section B : Wednesday – Monday: Study!

- Students are to use the plan laid out in the previous week's class to work through the videos and problems on their own.
- I will post a "Weekly Memo" each week to fully lay out what is expected and what order the work should be done in.
- I cannot stress this enough, keeping up on readings and the material is crucial in this course. Each week builds on the previous weeks' content, so if you fall behind, you will continue to do so and find yourself in trouble by the midterm. Keep up. Do the work. You will be fine.
- Any questions you have, please post to Brightspace in the discussion board, bring them to class or send me an email.

Sundays: Quiz time

- There will be a weekly quiz in this course, held online using Brightspace, reviewing the previous week's material. It will be due by Sunday at midnight each week (with the exception of Quiz 6).

Tuesdays/Thursdays: Problems, problems, problems

- 90-120 minute(ish) session, starting at 2:35PM Tuesdays (Section B) and 8:35 AM Thursdays (Section A).
- During this session I will go over several problems and answer any questions students have on the materials from the week.
- If you have done the work during the week, that is watched all the videos, completed all the problems etc., this session should be a review/study session. If you keep up, you will surely get more out of this session than simply attending and copying down answers.

Course Videos – The "lectures"

- A lot of thought has been put into how to deliver this course. This course includes videos for all the material in roughly 10-minute segments. Students in the past have agreed that it made it much easier to digest the material this way, rather than sitting through a 180-minute lecture each week. We will then spend our valuable time together working through problems and applying what you have learned. A far better use of your time.
- Students are responsible for watching the videos, digesting the content, and contacting me if there is anything they do not understand. Do NOT fall into the trap of thinking because you

watched the video you understand the material and are “done”. We can all tune out, have distractions, and simply watch a video without really watching it.

- During the lecture videos, there are examples to work through on your own. I cannot stress enough how important it is for you to take the time to try and solve these questions and examples on your own. Try. Try without looking at the solution. That is the only way you are going to learn.

Students are responsible for the entire content of each chapter of the textbook assigned, as well as additional topics discussed in class, except for those specifically excluded by the instructor.

Class sessions entail a mixture of lecture, problem solving, case study, group work, and discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. Lectures emphasize the major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means students must take responsibility for the learning that takes place. You must be prepared for each class and practice the learned material after class. You are encouraged to ask questions and stimulate discussion on topics you have difficulty understanding.

Weekly Quizzes – 10% of total grade

Quizzes will be posted each week in Brightspace under their own folder. There will be one per week and, if you have done the readings and watched the videos, you will find them very easy. There are 11 in total, I will count the top 9 grades, meaning you can throw out your two lowest marks. So, if you miss a week, don't email me, and ask me to open the quiz for you again. You get to miss 2 quizzes. Plan accordingly if you know you will be out of town etc. and miss one.

Worksheets/Quizzes will be posted Tuesday mornings at 7:00 am EST and will close by 11:59 pm EST of the Sunday and will follow the schedule below:

Quiz	Chapters	Worksheet/Quiz Due
1	Chapter 1	September 14 th @ 11:59pm
2	Chapters 2 & 14	September 21 st @ 11:59pm
3	Chapter 3 – part I	September 28 th @ 11:59pm
4	Chapter 3 – part II	October 5 th @ 11:59pm
5	Chapter 4	October 12 th @ 11:59pm
6	Chapter 5	October 17 th @ 11:59pm
7	Chapter 6	November 2 nd @ 11:59pm
8	Chapter 7 – part I	November 9 th @ 11:559m
9	Chapter 7 – part II	November 16 th @ 11:59pm
10	Chapter 8 & 9	November 23 rd @ 11:59pm
11	Chapter 10	November 30 th @ 11:59pm

NOTE – Your first quiz is due Sunday, September 14th, meaning you need to get going right away. Get your textbooks and get started.

Also, note that for Quiz 6, the due date is not a Sunday but rather the Friday before our Fall Break.

Group Assignments – 4 in total – 20% of total grade

The assignments will be due on the following dates by 11:59pm:

Assignment #	Chapter coverage	Due date
1	1, 2, 14	Sept 26
2	3, 4	Oct 17
3	5 & 6, 7	Nov 14
4	7 – 10	Dec 5

Note – Chapter Coverage may change based on how quickly we are moving through the course material. However, the due dates will stay firm.

The assignments are to be done in groups of 2-3 students. Make-up assignments are not provided.

Once you have your group members decided, you can email me with your group listing. 2-3 people maximum. If you want to be in a group but do not have a group, please use the relevant Brightspace Discussion Forum to reach out to classmates.

Also, I will accept “groups” of 1 if you are a lone wolf and like to go solo. Just email me and let me know that as well.

Please, email your groups by September 22nd at the latest.

Late work policy:

The assignment deadlines are at least one week after the completion of related course material (sometimes more) and as such, should be sufficient. Yet, sometimes, despite our best efforts, and for good reasons, we can't meet our deadlines. You have two days of grace that you can apply to missed assignment deadlines. For example, a single assignment may be two days late or two assignments may each be one day late with no penalty. No reason required. No questions asked. That said, I need an email *before* the deadline indicating you will be late, but plan on submitting. It's important to me to post the solution as soon as possible for the other students, as this is a best practice for learning. I don't want all students waiting for the solution as a result of submissions that aren't coming. Once your two days have been used, no further lateness will be accepted and any late submissions at that stage will receive 0.

Midterm

The midterm and final exam will test both the technical and conceptual aspects of the course.

The midterm will be two hours and will be held on October 31st between 6-9 PM (time to be confirmed based on room availability). The mid-term will cover Chapters 1 – 5 and Chapter 14. It is a closed-book exam. More details on the midterm will be given as we move towards its date.

In the event that you are unable to write a midterm, test, or other scheduled assessments due to extenuating circumstances (such as a death in the family, illness, etc.), you must provide appropriate supporting documentation to your professor. Upon review, a deferred test may be offered. Please note that students who do not provide valid documentation or fail to offer a reasonable explanation for missing an assessment will receive a grade of 0% for that test.

The deferral will be held on Monday, November 10th at 7:15am.

Final Exam

The final examination will be held in the regular examination period. The duration of the exam will be 3 hours. The final examination will cover the whole course. **You need to obtain a minimum of 45% on the final exam to pass this course.** Again, this exam will be closed book and cumulative in nature.

If you wish to defer a **Formal Final Exam**, you – the student – must reach out to the registrar's office with the proper documentation prior to the deadline (please refer to <https://carleton.ca/registrar/deferral/> for dates). Once the request has been put through, your instructor will be notified for their approval. Your final exam will be formally scheduled.

Technology requirements – Midterm & exam

e-Proctoring: The University's e-proctoring system (CoMaS) will be used to administer the exams. These exams are in-person, but we will still use this system as you will be writing using your laptops. Details about this system and your requirements will be laid out well before the exams so that you are ready. You can find more information at <https://carleton.ca/ses/e-proctoring/>.

The minimum computing requirements for e-proctoring service are as follows:

- Hardware: Laptop
- OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04
- Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge

Note: Tablets, Chromebooks and Smartphones are not supported at this time. Windows-based tablets are not supported at this time.

Marking

The assignments and exams will be marked by the teaching assistants and myself together and follow a rigorous quality control process that reasonably assures that the grade awarded is fair. However, no system is 100% error free, so it is possible that you may wish to call into question a grade that has been awarded to you.

For each assignment, and the midterm exam, you will be provided with a marking rubric in electronic format (Excel). It will contain the correct solution and highlight where you lost marks.

If you feel that there is an error in your grading, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test/assignment and a copy of the rubric you received, to the instructor no later than seven calendar days following the date the assignments/tests were handed back. Please be sure to include your name and student number on the note to enable us to properly identify it.

Course Schedule

The Weekly Memo: For each week of the course I will post the “Weekly Memo”. It will list the videos to watch, the problems to try on your own, and the problems I will be covering in our Tuesday/Thursday session together. All details will be given in the memo and, therefore, are not listed below. Below is a brief summary of the content/topics to be covered each week.

(note: this is a planned schedule only; deviations may occur)

Date	Expected class coverage	Textbook references	Topics
Section B: Sept 9 th	Introduction to Course	Course Outline	Introduction to the course
Section A: Sept 11 th		Chapter 1 Chapter 10 (just review at a high level ... you won't understand much of it yet but I feel it is important to know where we are going in order to keep the “big picture” in mind)	How to navigate through Brightspace How to use the Weekly Memo to organize your studying this term Weekly Memo Week 1

<p>Section B: Sept 10th – 15th</p> <p>Section A: Sept 12th – 17th</p>	Tax basic rules / admin	<p>Readings for the week:</p> <p>Chapter 2 – Liability for Tax</p> <p>Chapter 14 – Rights and Obligations (Only read up to 14,120)</p>	<p>Weekly Memo – Week 2</p> <p>Residency</p> <p>Liability for Tax (who pays what!)</p> <p>Filing a return/interest and penalties</p> <p>Instalments</p>
Sept 16 th or 18 th	In class session (“Review class”)	<p>Assigned Problems</p> <p>Chapters 2 & 14</p>	Find details in the Weekly Memo for Week 2
<p>Section B: Sept 17th – 22nd</p> <p>Section A: Sept 19th – 24th</p>	Chapter 3 – Employment Income	<p>Chapter 3</p> <p>Chapter 10</p> <p>10,110 – 10,113 on stock options</p> <p>review example 10-1 in detail</p>	<p>Weekly Memo – Week 3</p> <p>Employee vs. Self-Employed (Business)</p> <p>Taxable Benefits – the general rules</p> <p>Taxable Benefits – specific exclusions</p> <p>Taxable Benefits – Employee Loans</p>
September 23 rd or 25 th	Review Class!	<p>Assigned Problems</p> <p>Chapter 3</p>	Find details in the Weekly Memo for Week 3

<p>Section B: Sept 24th – Sept 29th</p> <p>Section A: Sept 26th – Oct 1st</p>	<p>Chapter 3 – Employment Income continued</p>	<p>Chapter 3</p> <p>Chapter 10: 10,110 – 10,113 on stock options review example 10- 1 in detail</p>	<p>Weekly Memo – Week 4</p> <p>Taxable Benefits – Stock Options</p> <p>Taxable Benefits – Automobile Benefits</p> <p>Allowances vs. Reimbursements</p> <p>Deductions- from Employment Income</p>
<p>Sept 30th or October 2nd</p>	<p>Review Class!</p>	<p>Assigned Problems Chapter 3</p>	<p>Find details in Weekly Memo for Week 4</p>
<p>Section B: Oct 1st – 6th</p> <p>Section A: Oct 3rd – 8th</p>	<p>Chapter 4 – Business Income</p>	<p>Chapter 4</p>	<p>Weekly Memo – Week 5</p> <p>Types of Income</p> <p>Business Income vs. Accounting Income</p> <p>Sales/Negotiating Person vs. Employee vs. Business</p>
<p>Oct 7th or 9th</p>	<p>Review Class!</p>	<p>Assigned Problems Chapter 4</p>	<p>Find details for Weekly Memo for Week 5</p>
<p>Section A: Oct 8th -13th</p> <p>Section B: Oct 10th – 15th</p>	<p>Chapter 5 - CCA</p>	<p>Chapter 5</p>	<p>Weekly Memo – Week 6</p> <p>The CCA System – overview</p> <p>The general rule</p> <p>The exceptions to the general rule</p> <p>Accelerated Investment Incentive</p>
<p>Oct 14th or 16th</p>	<p>Review Class!</p>	<p>Assigned Problems Chapter 5</p>	<p>Find details in Weekly Memo for Week 6</p>

Section B Oct 15 th – 27 th Section A Oct 17 th – 29 th (fall break is in here)	Chapters 6 & 13 – Property Income	Chapter 6 Chapter 13: Section 13,020 Shareholder benefits	Weekly Memo – Week 7 Interest income Dividend Income Integration Rental Income Property Income - deductions Shareholder Benefits (Ch13)
Oct 28 th or 30 th	Review Class!	Assigned Problems Chapters 6 & 13 (shareholder benefits)	Find details in Weekly Memo for Week 7
Section B: Oct 29 th – Nov 3 rd Section A: Oct 31 st – Nov 5 th	Chapter 7 – Capital Gains	Chapter 7	Weekly Memo – Week 8 Capital Gains - Overview PUP & LPP Principal Residence
November 4 th or 6 th	Review Class!	Assigned Problems Chapter 7	Find details in Weekly Memo for Week 8
Section B: Nov 5 th - 10 th Section B Nov 7 th –12 th	Chapter 7 – Capital Gains Continued	Chapter 7	Weekly Memo – Week 9 Superficial Losses Identical Properties Small Business investment losses Other Issues in C.G.
November 11 th or 13 th	Review Class!	Assigned Problems	Find details in Weekly Memo for Week 9

		Chapter 7	
Section B: Nov 12 th – 17 th Section A: Nov 14 th – 19 th	Chapter 8 - Non-arm's length transactions Chapter 9 – Other income and deductions	Chapter 8 Chapter 9	Weekly Memo – Week 10 Related Persons NALT – General Rule NALT – Spouse Attribution Rules Income Splitting & deemed disposition on death Other Income Spousal Support Other Deductions Child Care Expenses Moving Expenses RRSPs
November 18 th or 20 th	Review Class!	Assigned Problems Chapter 8 & 9	Find details in Weekly Memo for Week 10
Section B: Nov 19 th -24 th Section A: Nov 21 st – 26 th	Chapter 10 – Computation of Taxable Income and Taxes Payable for Individuals	Chapter 10	Weekly Memo – Week 11 Aggregation Formula – Review Loss Carryforwards – Review Non-Refundable Tax Credits Calculation of Tax Payable
Nov 25 th or 27 th	Review Class!	Assigned Problems Chapter 10	Find details in Weekly Memo for Week 11

Section B: Nov 24 th – Dec 29 th Section A: Nov 26 th – Dec 1 st	Chapter 10 – Computation of Taxable Income and Taxes Payable for Individuals	Chapter 10	Weekly Memo – Week 12 More examples
Dec 2 nd or 4 th	Exam review class	Assigned problems Chapter 10	Find details in Weekly Memo for Week 12

Contribution to Learning Goals of the Program ([BCom](#), [BIB](#)):

Program Learning Goal	Competencies Not Covered	Competencies Introduced (only)	Competencies Taught But Not Assessed	Competencies Taught and Assessed
BC1 Knowledge <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>				✓
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>		✓		
BC3 Critical Thinking <i>Graduates will be discerning critical thinkers, able to discuss different viewpoints, challenge biases and assumptions, and draw conclusions based on analysis and evaluation.</i>			✓	
BC4 Communication <i>Graduates will be effective and persuasive in their communications.</i>	✓			
BI5 Global Awareness (BIB ONLY) <i>Graduates will be globally-minded.</i>	✓			

ADDITIONAL INFORMATION

Course Sharing Websites

Materials created for this course (including presentations and posted notes, labs, case studies, assignments, and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Required calculator in BUSI course examinations.

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII

Group work

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership, and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/projects in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

Grading

In accordance with the Carleton University Undergraduate Calendar (p 34), the letter grades assigned in this course will have the following percentage equivalents:

A+ = 90-100	B+ = 77-79	C+ = 67-69	D+ = 57-59
A = 85-89	B = 73-76	C = 63-66	D = 53-56
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52
F = Below 50			

Grades entered by Registrar:

WDN = Withdrawn from the course

DEF = Deferred

Academic Regulations

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:

<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/>

Requests for Academic Accommodation

Carleton is committed to providing academic accessibility for all individuals. You may need special arrangements to meet your academic obligations during the term. The accommodation request processes, including information about the *Academic Consideration Policy for Students in Medical and Other Extenuating Circumstances*, are outlined on the Academic Accommodations website (students.carleton.ca/course-outline).

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

Pregnancy Accommodation

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Religious obligation

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Academic Accommodations for Students with Disabilities

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or pmc@carleton.ca for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with your instructor as soon as possible to ensure accommodation arrangements are made. carleton.ca/pmc

Survivors of Sexual Violence

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: carleton.ca/sexual-violence-support

Accommodation for Student Activities

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: students.carleton.ca/course-outline

Academic Integrity

Violations of academic integrity are a serious academic offence. Violations of academic integrity – presenting another's ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated.

Process: If an alleged violation occurs, all relevant documentation will be forwarded to the Dean. If the allegation proves true, the penalties may include; a grade of Failure on the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. **For a first offence, at a minimum, the penalty assigned will normally be a zero on the submitted work and at least a minimum full grade reduction of the final course grade. For a second offence, at a minimum, the penalty assigned will normally lead to a suspension from studies.**

Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: <https://carleton.ca/registrar/academic-integrity/>.

Sprott Student Services

The Sprott Undergraduate Student Services Office offers program advising and overall student success support. Our team is available to discuss your academic goals and your program progression plans. We can also work with you to develop strategies for success, including study skills for Business. If you experience any difficulty this term or if you would like to access support, please contact our team at bcom@sprott.carleton.ca or at bib@sprott.carleton.ca.

Centre for Student Academic Support

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: carleton.ca/csas.

Important Information:

- Students must always retain a copy of all work that is submitted.
 - All final grades are subject to the Dean's approval.
 - For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, in order to respond to your inquiries, please send all email from your Carleton CMail account. If you do not have or have yet to activate this account, you may wish to do so by visiting <https://carleton.ca/its/get-started/new-students-2/>
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