



## BUSI 4005A: Taxation II

FALL 2025

<b>Instructor</b>	Michael Hidden, CPA, CA
<b>Email Address</b>	michaelhidden@cunet.carleton.ca
<b>Class Times</b>	Monday 6:05pm – 8:55pm
<b>Modality</b>	Mixed (0-2 hours online asynchronous; 1-3 hours in-person)
<b>Office Hours</b>	By appointment
<b>TA Name/Email</b>	TBA

### Pre-Requisites & Preclusions:

Prerequisites: BUSI 3005 (with a grade of C- or higher)

Preclusions: BUSI 4015

### Course Description/Instructor's Statement

#### Carleton Calendar Description

An intensive review of federal income tax laws and regulations as significant elements in the planning and decision-making process of taxable Canadian corporations. Emphasis on the tax planning function of corporate management and the associated accounting and reporting aspects.

#### Instructor's Description:

This is the second of two introductory courses to income tax in Canada, focused on tax compliance and planning for corporate taxpayers. Corporate calculations, issues, and planning will be explored, as well as an introduction to partnerships, trusts, and GST/HST.

#### Course Learning Objectives:

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

### Required/Optional Materials & Prices

#### ***Introduction to Federal Income Taxation in Canada, with Study Guide***

- Lin, D., Mescall, D., Robson, J., Johnstone, N.; Wolters Kluwer; 46<sup>th</sup> Edition; 2025-2026
- Purchase (Hard Copy): \$278
- Students may use a recent version of the textbook, however, please be mindful that problems, cases, and in-text content may differ as tax legislation changes often.

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/>.

**Other**

- [Income Tax Act \(Canada\)](#)
- [Canada Revenue Agency](#)

<b>Grading Scheme</b>
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Assignments (2)	5
Mock Tests (2)	5
Midterm Examination	35
Final Examination	55
TOTAL	100%

<b>Important Dates to Note</b>
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Assignment #1	October 3 <sup>rd</sup> , 2025
Mock Test #1	October 17 <sup>th</sup> , 2025
Midterm Examination	October 27 <sup>th</sup> , 2025 (in-class)
Assignment #2	November 21 <sup>st</sup> , 2025
Mock Test #2	December 5 <sup>th</sup> , 2025
Final Examination	TBD during December 8 <sup>th</sup> – 20 <sup>th</sup> , 2025

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

<b>Policies &amp; Accommodations</b>
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<https://students.carleton.ca/course-outline/>

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



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