



**Carleton**  
University

**Sprott**  
School of Business

CARLETON UNIVERSITY  
SPROTT SCHOOL OF BUSINESS  
BUSI 3005C  
WINTER 2022  
TAXATION I – COURSE OUTLINE

<b>Instructor:</b>	Emily Gray, CPA CA (she/her/hers)
<b>Office:</b>	NI 7035
<b>Office Hours:</b>	Tuesdays 4:30-5:30pm (in person)* Thursdays 12:00-1:00pm (Zoom) And by appointment (please don't hesitate)
<b>Email:</b>	<a href="mailto:emily.gray@carleton.ca">emily.gray@carleton.ca</a>
<b>Modality:</b>	In person*
<b>Class Time:</b>	Tuesdays 6:05-8:55pm
<b>Prerequisite needed:</b>	BUSI2001 (with a grade of C- or higher)
<b>Precludes:</b>	BUSI2005
<b>Prerequisite for:</b>	BUSI4005 (with a grade of C- or higher)

\* On zoom when required by COVID restrictions

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*The capacity to learn is a gift; the ability to learn is a skill; the willingness to learn is a choice. (Brian Herbert)*

**Land Acknowledgement:**

We acknowledge that the land on which we gather is the traditional, unceded territory of the Algonquin Anishnaabeg people. The Algonquin peoples have lived on this land since time immemorial. We are grateful to have the opportunity to be present, to learn together and to learn from each other in this territory.

**Course Description:**

This course introduces 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.

**Learning Outcomes:**

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

BUSI 3005 is the first of two introductory courses (with BUSI 4005) in income tax law which 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, taking into account 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

This course is an introduction to tax principles and practice. The focus of BUSI 3005 – Taxation I is on fundamental principles and personal income tax. The focus of BUSI 4005 – Taxation II is on corporate income tax and specialized topics.

**Course Materials****1) Textbook (required)**

“Introduction to Federal Income Taxation in Canada, 42<sup>nd</sup> edition with Student Study Guide, Johnstone, Mescall & Robson, 2021”

Hard and soft copies of the textbook available for purchase (in-person or online):

- [Carleton Bookstore](#) – University Centre, or
- [Haven Books](#) – 43 Seneca St. (corner of Seneca and Sunnyside)

The textbook identified above has also been made available at the reserves counter at the library, in addition to another textbook if you prefer:

“Canadian Tax Principles, 2021-2022 edition with Study Guide, Donell, 2021”

**2) Coursepack (required)**

You are required to come to class with either a soft copy accessible on a reasonable device (not your phone), or a hard copy:

- Soft copy on Brightspace (if bringing a laptop to class)
- Hard copy – available for purchase (at cost of printing)\* from Emily

\*given January COVID restrictions this may not make sense. To discuss in first class.

**3) [Course Website](#) (required)**

- Office hour and study café zoom links
- Assignments and submission dropboxes
- Additional material
  - Reference material
  - Additional practice problems with solutions
  - Optional quizzes for practice

**4) Other Useful Websites**

- [CRA](#)
- [Income Tax Act online](#)

## Method of Instruction

The format of the course consists generally of one 180-minute lecture each week. Due to time constraints, not all chapter material will be covered in class. 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 performed any pre-work assigned. 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, participate during class, and practice the learned material after class. You are encouraged to ask questions and stimulate discussion on topics you have difficulty understanding.

## Course Requirements & Methods of Evaluation

Participation	10%
Assignments (6)	55%
Final exam	35%

### Participation

Participation marks will be awarded for effort on ad hoc participation activities, which will be announced either in-class or via Brightspace announcement/email throughout the term. These activities are not intended to be arduous nor time-consuming. Activities may occur within or outside of class time and may be worth 1 or 2 marks each depending on the level of effort required. There are ~15 marks available (15/10), but the maximum achievable grade is 10/10. This is designed to provide flexibility.

Up to two (2) participation marks can be obtained by attending Centre for Student Academic Support (CSAS) Incentive Program workshops. CSAS Learning and Writing Support Workshops are designed to help students cultivate and refine their academic skills for a university environment. Each workshop attended is worth 1 participation mark (up to a maximum of 2 marks = 2 workshops). The workshops must be completed by April 12 to receive credit. You may choose any workshop offered that is of interest / fits in your schedule. Note: the webinars are not eligible for this program, only the workshops.

For students' attendance to be captured, they must complete all workshop components and achieve 100% on the final assessment. Once students achieve 100% on the final assessment, they will receive a **Record of Completion award** from Brightspace. Students will need to download the Record of Completion PDF for each applicable workshop and submit them to the assignment submission box within the course. For more information about workshop attendance and submitting the Records of Completion, please visit the [Incentive Program Policies](#) on our website.

To view the complete list of the workshops and their descriptions, please visit the [Learning and Writing Support Workshops](#) page on the CSAS website. Please note that CSAS webinars and in-person workshops are not eligible for the Incentive Program.

To access the online workshops, please self-enroll on the CSAS [Online Resources page](#).

For further information on the Incentive Program, please visit the [Incentive Program FAQs](#) page. For additional questions, please contact the Centre for Student Academic Support at [csas@carleton.ca](mailto:csas@carleton.ca).

### Assignments

The assignments will be due on Brightspace by 6pm on the following dates:

Assignment #	Chapter Coverage	Due Date	% of Grade
1	1, 2, 14	Sun. Jan 30	5%
2	3	Sun. Feb 13	10%
3	4, 5	Sun. Mar 6	10%
4	6, 7	Sun. Mar 20	10%
5	8, 9	Sun. Apr 3	10%
6	Revise & resubmit	Tues. Apr 12	10%

Assignment 1 can be done individually or in pairs (2). Assignments 2-6 are team assignments (teams of 3-4 students). Teamwork skills will be evaluated as part of the assignment grade, including some self and peer assessment. Students can select their own teammates or can ask me to help them secure a team. Assignments 2-5 will involve students creating their own tax problem(s) with solutions related to the chapter coverage, within parameters set by the instructor. Feedback will be provided for improvement. Assignment 6 is a revision and resubmission of Assignments 2-5 based on the feedback provided.

*Late work policy: The assignment deadlines afford plenty of time after the completion of related course material 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 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 by the deadline indicating you will be late, but plan on submitting. Once the two days have been used, no further lateness will be accepted and any late submissions at that stage will receive 0.*

### Final exam

The final examination will be held in-person during the regular examination period (Apr 14-28). 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.** If you have online accommodations for the course with permission from the department, you will write the final exam at the same time as the other students, remotely with e-proctoring:

*e-Proctoring: Please note that remote examinations in this course will use a remote proctoring service provided by Scheduling and Examination Services. You can find more information at <https://carleton.ca/ses/e-proctoring/>.*

*The minimum computing requirements for this service are as follows:*

- *Hardware: Desktop, or Laptop*
- *OS: Windows 10, Mac OS 10.14, Linux Ubuntu 18.04*
- *Internet Browser: Google Chrome, Mozilla Firefox, Apple Safari, or Microsoft Edge*
- *Internet Connection (High-Speed Internet Connection Recommended)*
- *Webcam (HD resolution recommended)*

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

The final exam will test both the technical and conceptual aspects of the course. Only non-programmable calculators (without alpha storage capabilities) will be permitted. Translation dictionaries are allowed as long as they are in print format and do not contain any handwritten notes. Electronic translation dictionaries are not allowed. All assigned readings, in-class handouts and material from lectures are examinable. A Tax Appendix, with various information, will be provided by the instructor as part of the final exam (you will see this appendix, and what it contains, prior to the examination).

### Marking

The assignments and final exam will be marked by the teaching assistants and the instructors 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. In this circumstance, please write a brief email describing the difficulty with the awarded grade to the instructor no later than seven calendar days following the date the assignments/tests were handed back. Please be sure to include your student number in the email to enable us to properly identify it.

### Reduction of Bias

I make an effort to reduce unintentional bias in grading by, for example and when possible, grading anonymously, using clear and specific rubrics, and grading tests one question at a time (grading all of question 1 before grading any of question 2), etc.

## Conduct

Professional conduct is built upon the idea of mutual respect. Such conduct includes (but is not limited to):

### 1) *Attendance & Punctuality*

Doing well in the course is highly correlated to your attendance. I will do my best to make the class of value to you, and in turn, I expect you to bring your energy and good attitude with you to each and every class. If circumstances prevent attendance, please remember that you are responsible for all materials discussed, handouts distributed, problems covered, and announcements made.

Late arrivals are disruptive to us and the other students in the class and so should be avoided when possible. On a similar note, early departures should also be an exception.

### 2) *Other Disruptions*

This is a very broad category, and includes leaving and re-entering class (although I understand that there are times that this is a necessity). Side conversations are discouraged, however, talking to the class as a whole, is encouraged. Texting, other cell phone use, internet surfing or completing other classwork while in our class is a poor use of your time and will not be tolerated. Please turn your phone on silent (or off).

### 3) *Being Prepared*

You should be ready to discuss any pre-work assigned for each class. Please refer to the course calendar below, as well as any in-class/Brightspace announcements to know what is expected from you at each class.

**\*During COVID restrictions we will be on zoom. Please abide by the following zoom etiquette norms for students:**

## **Do's**

- Find a clean, quiet space and dress appropriately.
- Let household members know when/where you will be in class and ask them not to disturb you.
- Make sure your full name shows up appropriately.
- Keep yourself muted unless you are contributing an idea with the group. Use the Zoom functions to communicate if needed (chat, raise your hand, answer yes/no, etc.).
- Use an appropriate zoom background if you wish.
- Turn off/silence cell phone and close other unnecessary windows on your computer.
- Be on time to class. Communicate with your instructor (via their Carleton email) if you will be late or if you lose your connection during class.
- Pay attention. Maintain eye contact with the speaker on the screen.
- Be prepared to take notes (on your computer or in a designated notebook) or to access course material (Brightspace course page, or readings available).

## Don'ts

- Enter a zoom that you weren't invited to, share the zoom access information for your class with others, or enter under a different name.
- Take screenshots, cell phone pictures, or otherwise record the meeting, your classmates, or your instructor without express permission to do so.
- Change your name or change your zoom background during the meeting.
- Walk around during the class meeting.
- Use the chat for side conversations with classmates.
- Sit in front of a window or bright light, this will make your face too dark to see.
- Have conversations with household members off camera.
- Engage in texting, social media, work from other classes, or other distractions while in class.

## Stay on Top of Your Work

Work Expected Each Week	Estimated Time (Hours)
<b>BEFORE CLASS</b>	
Perform any pre-work assigned by Emily	0.5
<b>IN CLASS</b> - attend class as active participant/learner	3
<b>AFTER CLASS</b>	
Work with material on your own (e.g., problems with video solutions, problems with pdf solutions, read textbook chapter, exercises/review questions in textbook, etc.)	2.5
Work on assignment	3
<b>Hours per week (on average)</b>	<b>9</b>

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

MONTH	DATE	EXPECTED CLASS COVERAGE	TEXTBOOK READINGS	ASSIGNMENT COVERAGE
JAN	11	Introduction to Course; Begin Chapter 1	-Course Outline -Course Objectives -Chapter 1	Assignment 1 Chap 1, 2, 14 Due Jan 30
	18	Chapter 2 - Liability for Tax Chapter 14 - Rights and Obligations	-Chapter 2 - Liability for Tax (exceptions: 2025 - 2027) -Chapter 14 - Rights and Obligations (exceptions: 14,014, actual calculation of instalment interest, 14530 - 14560))	
	25	Chapter 3 - Employment Income	-Chapter 3 (exception: advanced content "A") -CRA Administrative Policies - Benefits & Allowances	Assignment 2 Chap 3 Due Feb 13
FEB	1			
	8	Chapter 5 - CCA	-Chapter 5	Assignment 3 Chap 4 & 5 Due Mar 6
	15	Chapter 4 - Business Income	-Chapter 4 (exception: advanced content "A")	
MAR	1	Chapter 6 & 13 - Property Income	-Chapter 6 -Chapter 13 (Sections 13021 - 13029 <u>only</u> )	Assignment 4 Chap 6, 7 Due Mar 20
	8	Midterm Chapter 7 - Capital Gains/Losses	-Chapter 7 (exceptions: 7123, 7131, 7220, 7240, 7250)	



<b>MONTH</b>	<b>DATE</b>	<b>EXPECTED CLASS COVERAGE</b>	<b>TEXTBOOK READINGS</b>	<b>ASSIGNMENT COVERAGE</b>
MAR	15	Chapter 7 - Capital Gains/Losses Chapter 8 - NALT & Attribution	-Chapter 8 (exceptions: 8020, 8064, 8200, 8300)	Assignment 5 Chap 8 & 9 Due Apr 3
	22	Chapter 9 - Other Income & Deductions	-Chapter 9 (exception: advanced content "A" - although attribution of spousal RRSP is still a go)	
	29			
APR	5	Chapter 10 - Computation of Taxable Income and Taxes Payable	-Chapter 10 (exception: 10112, 10170, 10512, 10540, 10640, 10800)	
	12	Review		Assignment 6 Revise & Resubmit Assignments 2- 5

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

<b>Program Learning Goal</b>	<b>Competencies Not Covered</b>	<b>Competencies Introduced (only)</b>	<b>Competencies Taught But Not Assessed</b>	<b>Competencies Taught and Assessed</b>
<b>CHECK (X) ONE PER ROW</b>				
<b>BC1 Knowledge</b> <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>				<b>X</b>
<b>BC2 Collaboration</b> <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>				<b>X</b>
<b>BC3 Critical Thinking</b> <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>			<b>X</b>	
<b>BC4 Communication</b> <i>Graduates will be effective and persuasive in their communications.</i>				<b>X</b>
<b>BI5 Global Awareness (BIB ONLY)</b> <i>Graduates will be globally-minded.</i>	<b>X</b>			

## 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, follower-ship 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.

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

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](https://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](https://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](mailto: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](https://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](https://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](https://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](mailto:bcom@sprott.carleton.ca) or at [bib@sprott.carleton.ca](mailto: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](http://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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### Important Dates & Deadlines

Date	Activity
WINTER TERM 2022	
January 3, 2022	Deadline for course outlines to be made available to students registered in winter term courses
January 5, 2022	University reopens.
January 10, 2022	Winter term classes begin.
January 24, 2022	Last day for registration for winter term courses.
	Last day to change courses or sections (including auditing) for winter term courses.
	Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in winter 2022 and must register for the winter 2022 term.
January 21-23, 28-30, 2022	Fall term deferred final examinations will be held.
January 31, 2022	Last day for withdrawal from winter term and winter portion of fall/winter courses with full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
February 18, 2022	April examination schedule available online.
February 21, 2022	Statutory holiday. University closed.

Date	Activity
February 22-25, 2022	Winter Break, no classes.
March 1, 2022	Last day for graduate students to submit their supervisor-approved thesis, in examinable form to the department.
	Last day for receipt of applications to Bachelor of Architecture, Bachelor of Industrial Design, Bachelor of Information Technology (Interactive Multimedia and Design), Bachelor of Music and the Bachelor of Social Work degree programs for the fall/winter session.
	Last day for receipt of applications for admission to an undergraduate program for the summer term.
	Last day for receipt of applications for admission from candidates who wish to be guaranteed consideration for financial assistance (including Carleton fellowships, scholarships and teaching assistantships) administered by Carleton University. Candidates whose applications are received after the March 1 deadline may be considered for the award of a fellowship, scholarship or teaching assistantship (Graduate students only).
March 16, 2022	Last day to request Formal Examination Accommodation Forms for April examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfil accommodation requests received after the specified deadlines.
March 29, 2022	Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in winter term or fall/winter courses before the official examination period (see Examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).
April 1, 2022	Last day for receipt of applications for admission to an undergraduate program for the fall/winter session, from candidates

Date	Activity
	whose documents originate outside Canada or the United States, except for applications due February 1 or March 1.
	Last day for receipt of applications from potential spring (June) graduates.
April 12, 2022	Winter term ends.
	Last day of fall/winter and winter term classes.
	Last day for take home examinations to be assigned, with the exception of those conforming to the Examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.
	Last day for academic withdrawal from fall/winter and winter term courses.
	Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall/winter and winter term courses.
April 13, 2022	No classes or examinations take place.
April 14-28, 2022	Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all seven days of the week.
April 15, 2022	Statutory holiday. University closed
April 28, 2022	All take home examinations are due on this day, with the exception of those conforming to the Examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.



Date	Activity
May 1, 2022	Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer session.
May 13, 2022	Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in spring 2022 and must register for the summer 2022 term.
May 20- June 1, 2022	Fall/winter and winter term deferred final examinations will be held.

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