

CARLETON UNIVERSITY  
BUSI 3005 /SECTION C  
WINTER 2024  
TAXATION 1

**Instructor:** Naomi Fernando, CPA (she/her/hers)

**Office:** Nicol Building 7036

**Office Hours:** On Microsoft teams: Book a meeting with me [here!](#)

Alternatively, office hours can be available upon request.

**Email:** naomifernando@cunet.carleton.ca

**Modality:** Mixed (1 hours asynchronous and 2 synchronous)

**Class Time:** Friday 14:35 -17:35

***Pre-requisites & precluded Courses:***

Precludes additional credit for BUSI 2005.

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).

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**Course 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.

**Learning Outcomes:**

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.

## Reading(s)/Textbook(s)/Required Materials

### 1) Textbook:

Title: “Introduction to Federal Income Taxation in Canada 44th edition with Student Study Guide, Johnstone, Mescall, Robson et al, 2023-2024.”

ISBN: 9781773792095.

Available at: Carleton Bookstore located at the Nideyinàn (University Center).

### 2) Course Website (required): [www.carleton.ca/brightspace](http://www.carleton.ca/brightspace)

- Weekly PowerPoint files (Please come to class prepared with either a hard copy, or soft copy accessible on a reasonable device (not your phone))
- Videos of class lectures
- Assignments and related submission Dropbox
- Additional materials: reference material, additional practice problems with solutions, listing of recommended textbook exercises, optional quizzes for practice.

### 3) Other Useful Websites

- Canada Revenue Agency: [www.cra.gc.ca](http://www.cra.gc.ca)
- [Income Tax Act online](#)

## Methods of Instruction:

Method of Instruction for the Winter of 2024, this course will be delivered following the outline below:

This is a flipped classroom. This means that you will be watching videos I have recorded on the course material 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. Be advised that should I observe a lack of engagement with the online videos, I may revert back to in person 3-hour lectures.

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

*Monday – Friday: Study!*

- a. Work through the videos and problems posted on Brightspace.
- b. I will post a “Weekly Memo” each week to fully lay out what is expected and what order the work should be done in.
- c. 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. Keep up. Do the work.
- d. Any questions you have, please post to Brightspace in the discussion board, bring them to class or send me an email.

*Friday: Problems, problems, problems*

- e. 120-minute(ish) session Section C (Friday) – 14:35-17:35.
- f. During this session I will go over several problems and answer any questions students have on the materials from the week.
- g. 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”*

- h. 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.
- i. During the lecture videos, I will give you 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, 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.

### ***Grading Scheme***

a. Participation	10%
b. The Desperate Client	10%
c. Individual Assignments (4)	40%
d. Final Exam	40%
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	100%
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#### ***a. Participation (Tax Clinic) – 10% of total grade***

##### Community Tax Clinic

Attend & participate in the community tax clinic, including training beforehand.

- Training: Tentatively March 9, 11am-1:30pm; there may also be training on March 16<sup>th</sup> and/or 23<sup>rd</sup>
- Tax clinic:
  - When: Friday, April 10, 2024, from 3pm-6pm
  - Where: Blackburn Hamlet Community Centre 190 Glen Park Dr. Ottawa, K2B 5A3
  - What: Students will prepare tax returns in T1 software for community residents. Clients will be vetted beforehand to ensure their tax return is not overly complex. Professionals working in tax will be onsite to assist. Sprout Tax Student Association members and instructors will be onsite to review tax returns before e-filing.
- Students must fill out this form by Sunday, January 21, 2024. Students who are not registered by that date will receive a zero.
- Transportation costs will be covered to the tax clinic and back to Campus.

#### ***b. The Desperate Client – 10% of total grade***

Five times during the term, on a Friday, you will be sent an email from me, your desperate client. The email will have the subject: “BUSI 2005 – YOUR DESPERATE CLIENT NEEDS HELP – DO NOT OPEN UNTIL READY TO BEGIN”. The email will have a “read request” designation, so I will be able to see when you open the email. Once you open the email, you will have 1 hour to “reply all” (me and the TA) with your response, but the latest you can respond is Sunday night, 10pm. The email will contain a request from a client. You need to answer them the best that you can with your tax advice. Yes, you can use your notes/textbook. Read carefully and answer the question FULLY. The question your client poses will ALWAYS be from material that should be fully covered up to that point in the course.

These are to be done individually, and students will be sent questions at random. You do not know when your client is going to email. You do not know what they are going to ask. You probably will not get the same question at the same time as your friends. When will I email? Who knows?! You need to be prepared to answer your desperate client. I know I am being a bit cheeky but try not to stress this component. If you have been keeping up with the lecture material and practice problems, then this will be straightforward. It is meant to keep you on your toes a bit, but even more so it is meant to ensure you are keeping up with the work. Know that the emails will always be sent early Friday morning, so be sure to check your

email each Friday to see if it is your week. If you don't receive one, you are off the hook for that week 😊, but remember - you will be asked five times in the term.

Your grade will be based off your BEST FOUR grades (4 best x 2.5% weighting each).

**c. Individual Assignments – 4 in total – 40% of total grade**

Assignment #	Weight	Chapter Coverage	Due Date
1	10%	1, 2, 14	February 11
2	10%	3,4	March 3
3	10%	5 & 6	March 17
4	10%	7 & 8	April 7

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

Assignments are done individually, but I require students to do something weird: register for “group” on Brightspace (you will be the only one in it). This allows me to:

- a) Mark anonymously (see later discussion on bias reduction). Students will NOT put names on their assignments.
- b) Find out whose assignment it is if I really need to (e.g. academic integrity violation)

Instructions for registering for a Brightspace group:

- 1) On the BUSI 3005 course Brightspace page, select “Tools” in the top menu bar to see the drop-down list.
- 2) Select ‘Groups’ from this drop-down list.
- 3) Add yourself to a group that has 0 individuals in the group. Please do not add yourself to a group that already has someone in it.

Late assignment policy - “Days of Grace”: 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 is only polite (and professional). It's also important to me to post the solution as soon as possible for the other students, as quick access to the solution is a best practice for learning. I don't want all students waiting for submissions that aren't coming. Once the two days have been used, no further lateness will be accepted and any late submissions at that stage will receive 0.

**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.

*d. Final – 40% of total grade*

*The final examination* will be held in the regular examination period (Apr 13-25). 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.**

**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.

**Brightspace**

Brightspace is an integral part of the course. Much course related material and information will be found here. As well, this will be the key point of communication between you and me. Please check it regularly.

**Student's Responsibilities with regards to deadlines**

It is your responsibility to ensure that you meet (1) the tax clinic date, (2) the assignment deadlines, and (3) the final exam date and time. It's as easy as entering these in your calendar on your smart phone or paper agenda. You have your 2 flex days for assignments. These are the only accommodations I will give in terms of deadlines.

**Course Schedule:**

<b>Week</b>	<b>Class Dates</b>	<b>Expected Class Coverage</b>	<b>Textbook References</b>	<b>Topics</b>
Before the term		Getting Started - Introduction to BUSI 3005 - The Course Outline - Brightspace Walkthrough - The Tax Appendix		Input all important dates/deadlines in your calendar
Week 1	January 12	Introduction to Course Tax Basic rules/admin	Chapter 1 Chapter 10 Chapter 2 – Liability for Tax Chapter 14 – Rights and Obligations (Only read up to 14,120) (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)	<b>Weekly Memo Week 1</b> Introduction to the course How to navigate through Brightspace How to use the Weekly Memo to organize your studying this term Residency Liability for Tax (who pays what!) Filing a return/interest and penalties Instalments
Week 2	January 19	Chapter 3 – Employment Income	Assigned Problems Chapters 2 & 14	<b>Weekly Memo – Week 2</b> Employee vs. Self-Employed (Business) Taxable Benefits – the general rules Taxable Benefits – specific exclusions Taxable Benefits – Employee Loans
Week 3	January 26	Chapter 3 – Employment Income continued	Chapter 3 Chapter 10 – 10,110 – 10, 113 on stock options review example 10-1 in detail	<b>Weekly Memo – Week 3</b> Taxable Benefits – Stock Options Taxable Benefits – Automobile Benefits Allowances vs. Reimbursements Deductions from Employment Income

Week 4	February 2	Chapter 4 – Business Income	Chapter 3 Chapter 10: 10,110 – 10, 113 on stock options review example 10-1 in detail	<b>Weekly Memo – Week 4</b> Types of Income Business Income vs. Accounting Income Sales/Negotiating Person vs. Employee vs. Business
Week 5	February 9	Chapter 5 - CCA	Chapter 4	<b>Weekly Memo – Week 5</b> The CCA System – overview The general rule The exceptions to the general rule Accelerated Investment Incentive
Week 6	February 16	Chapters 6 & 13 – Property Income	Chapter 5	<b>Weekly Memo – Week 6</b> Interest Income Dividend Income Integration Rental Income Property Income - deductions Shareholder Benefits (Ch13)
<b>February 19 -23 - Reading Week</b>				
Week 7	March 1	Chapter 7 – Capital Gains	Chapter 6 Chapter 13: Section 13,020 Shareholder benefits	<b>Weekly Memo – Week 7</b> Capital Gains - Overview PUP & LPP Principal Residence
Week 8	March 8	Chapter 7 – Capital Gains Continued	Chapter 7	<b>Weekly Memo – Week 8</b> Superficial Losses Identical Properties Small Business investment losses Other Issues in C.G.



Week 9	March 15	Chapter 8 - Non-arm's length transactions	Chapter 8	<b>Weekly Memo – Week 9</b> Related Persons NALT – General Rule NALT – Spouse Attribution Rules Income Splitting & deemed disposition on death
Week 10	March 22	Chapter 9 – Other income and deductions	Chapter 9	<b>Weekly Memo – Week 10</b> Other Income Spousal Support Other Deductions Child Care Expenses Moving Expenses RRSPs
<b>March 29 – No Class (Statutory Holiday)</b>				
Week 11	April 5	Chapter 10 – Computation of Taxable Income and Taxes Payable for Individuals	Chapter 10	<b>Weekly Memo – Week 11</b> Aggregation Formula – Review Loss Carry forwards – Review Non-Refundable Tax Credits Calculation of Tax Payable
Week 12	April 10	<b>Tax clinic</b>		

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

## **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. We will do my best to make the class of value to you, and in turn, we expect you to bring your energy and good attitude with you to each 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 we understand that there are times that this is a necessity). Side conversations are discouraged, however, talking to the class 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 assigned readings and to answer any assigned questions for each day's class. Please refer to the course below, as well as any in-class announcements to know what is expected from you at each class.

**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.

### 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

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 AND DEADLINES

Date	Activity
WINTER TERM 2024	
January 1, 2024	Deadline for course outlines to be made available to students registered in full winter and early winter term courses.
January 4, 2024	University reopens.
January 8, 2024	Winter term begins. Full winter and early winter classes begin.
January 12, 2024	Last day for registration and course changes (including auditing) in early winter courses.
January 19, 2024	Last day for registration and course changes (including auditing) in full winter and late winter courses.
	Last day to withdraw from early winter courses with a full fee adjustment.
	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 2024 and must register for the winter 2024 term.
January 26-28, February 2-4, 2024	Full fall and late fall term deferred final examinations will be held.
January 31, 2024	Last day to withdraw from full winter courses and the winter portion of fall/winter courses with a full fee adjustment.

Date	Activity
February 1, 2024	Last day for academic withdrawal from early winter courses.
	Last day to request Formal Examination Accommodations for Feb/Mar final examinations from the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfil accommodation requests received after the specified deadlines.
February 9, 2024	Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in early winter term undergraduate courses, before the official Feb/Mar final examination period (see examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).
February 16, 2024	Last day of early winter classes.
	Last day for final take-home examinations to be assigned in early winter courses, 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 that can be specified by an instructor as a due date for term work for early winter courses.
	April examination schedule available online.
February 19, 2024	Statutory holiday. University closed.
	Deadline for course outlines to be made available to students registered in late winter courses.
February 19-23, 2024	Winter break, no classes.



Date	Activity
February 24-25, March 2-3, 2024	Final examinations in early winter undergraduate courses will be held.
February 26, 2024	Late winter classes begin.
March 1, 2024	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 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 8, 2024	Last day to withdraw from late winter term courses with a full fee adjustment.
March 15, 2024	Last day for academic withdrawal from full winter, late winter, and fall/winter courses.
	Last day to request Formal Examination Accommodations for April full winter, late winter, and fall/winter final examinations from 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 15-17, 2024	Early winter undergraduate deferred final examinations will be held.

Date	Activity
March 27, 2024	Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in full winter term or fall/winter undergraduate courses, before the official April final examination period (see examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).
March 29, 2024	Statutory holiday. University closed.
April 1, 2024	Last day for graduate students to submit their supervisor-approved thesis, in examinable form to the department.
	Last day for receipt of applications for admission to an undergraduate degree program for the fall/winter session from applicants whose documents originate from outside Canada or the United States, except for applications due March 1.
	Last day for receipt of applications from potential spring (June) graduates.
April 3, 2024	Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in late winter term undergraduate courses, before the official final examination period (see examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).
April 10, 2024	Winter term ends.
	Last day of full winter, late winter, and fall/winter classes.
	Classes follow a Friday schedule.
	Last day for final 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.

Date	Activity
	Last day that can be specified by an instructor as a due date for term work for full winter and late winter courses.
April 11-12, 2024	No classes or examinations take place.
April 13-25, 2024	Final examinations in full winter, late winter, and fall/winter courses will be held. Examinations are normally held all seven days of the week.
April 25, 2024	All final 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.
May 1, 2024	Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer session.
May 10, 2024	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 2024 and must register for the summer 2024 term.
May 17-29, 2024	Full winter, late winter, and fall/winter deferred final examinations will be held.
June 1, 2024	Last day for receipt of applications for admission to an undergraduate program for the fall/winter session except for applications due March 1 or April 1.
June 15, 2024	Last day for receipt of applications for undergraduate degree program transfers for the fall term.

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