



Carleton
University

Sprott
School of Business

**CARLETON UNIVERSITY
SPROTT SCHOOL OF BUSINESS
BUSI2005R
WINTER 2023
INCOME TAX FUNDAMENTALS – COURSE OUTLINE**

Instructor:	Emily Gray, CPA CA (she/her/hers)
Office:	NI 7035
Office Hours:	On Zoom - Book through MS Bookings Note: MS Bookings & Zoom links on Brightspace
Email:	emily.gray@carleton.ca
Modality:	Online; asynchronous
Prerequisite needed:	BUSI1001 or BUSI1004 (with a grade of C- or higher)
Precludes:	BUSI3005 and BUSI4005

The world is a university and everyone in it is a teacher. Make sure when you wake up in the morning, you go to school. (T. D. Jakes)

Land Acknowledgement

We acknowledge that the land on which Carleton campus is located 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 learn together and to learn from each other in this territory.

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COURSE DESCRIPTION

A foundation course that aims to introduce the fundamental concepts of income tax laws and regulations as significant elements in the planning and decision-making process of taxpayers and managers. Problems, issues and planning associated with the Income Tax Act are discussed.

LEARNING OBJECTIVES

Taxpayers cannot make intelligent personal or business decisions without considering the tax implications of their choices. An understanding of Canadian taxation is therefore necessary. This course is an introduction to tax principles and practice and is 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 position, and
- 4) To introduce basic tax planning concepts through case application.

This course introduces fundamental principles, personal and corporate income tax, and specialized topics (e.g., GST/HST).

COURSE MATERIALS

1) Textbook

“Canadian Tax Principles, 2022-2023 edition with Study Guide, Donell, 2022”

Hard copies available at (in-person or order online):

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

[Electronic access](#) can be purchased using the course id: gray10775.

2) Course Website (required): www.carleton.ca/brightspace

- Slides, handouts, problems, and lecture videos
- Assignments and related submission dropboxes
- Office hour links
- Additional material
 - Reference material
 - Additional practice problems with solutions
 - Listing of recommended textbook exercises
 - Optional quizzes for practice

3) Other Useful Websites

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

GRADING SCHEME

Participation	5%
Quizzes (2)	10%
Assignments (5)	45%
Final exam	40%

Participation

Item	Deadline	% of Grade ¹
1) Student introduction – discussion forum item	Jan 29	1%
2) Characteristics of the tax system – discussion forum item	Jan 29	1%
3) T4 slip preparation	Feb 12	1%
4) Tax clinic participation ²	TBD	2%
5) First time home buyer's savings account – a summary	Mar 26	1%
6) GST return preparation	Apr 12	1%

Notes:

- 1) The maximum achievable grade is 5% (which means you can 'miss' 2% of these and still earn full marks)
- 2) I wanted to include tax clinic participation in the course as it is a fabulous experiential learning opportunity, allowing students to work with tax software and prepare personal tax returns for Canadian taxpayers. That said, I recognize that not all students are located in Ottawa or may not be available at the defined times to participate in a tax clinic. For those students, you have a couple of options:
 - a. You could earn up to 2% by completing two incentive program workshops by April 12 (1% each; see instructions on Brightspace).
 - b. You could earn a full 5% by completing the other items listed above.

Here is the blurb from the Sprott Tax Student Association:

STSA is looking for dedicated student volunteers from the Sprott School of Business to help with STSA's tax clinic. This is an excellent opportunity to give back to the Carleton community while gaining hands-on knowledge of personal taxation. Training will be provided - thus inexperienced volunteers are welcome.

Registration: <https://forms.gle/SSktPQVGAgefNKM8>

Quizzes

There will be two online quizzes through Brightspace:

Quiz #	Chapter Coverage	Deadline	% of Grade
1	1 & 2	Jan 22	5%
2	13 & 21	Apr 10	5%

The quizzes are open book, have a maximum time limit of one hour, and must be completed before 10pm on their deadline dates. Any quizzes in progress at the deadline date/time will be automatically submitted. Quizzes are to be completed individually.

Assignments

The assignments will be due on Brightspace by 10pm on the following dates:

Assignment #	Chapter Coverage	Due Date	% of Grade
1	3	Feb 5	9%
2	5, 6	Feb 17	9%
3	7, 8, 9 (NALT)	Mar 5	9%
4	9 (Other Inc/Ded), 10	Mar 19	9%
5	4, 11, 12	Apr 2	9%

Assignments are done individually; however students wishing to work in pairs *may seek special permission from the instructor to do so before Assignment 1 is due*. The instructor will ask for a meeting with both of you to discuss the nuances of working in pairs.

Because of the possibility some students will be working in pairs, ALL students must register for a 'group' on Brightspace, even if you are the only one in the group (I know, it's silly! Just do it.) Instructions:

- 1) On the BUSI2005 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) If working alone, simply add yourself to a group that has 0 individuals in the group. If working in a pair, you and your partner must agree on a group # which has 0 individuals in it, and both add yourself to *that* group.

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's 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.

Final exam

The final examination will be held in the regular examination period (Apr 15-27). 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.

The default assumption is that students will write the final exam in-person on campus. If a student is not be able to come to campus because they are studying remotely, they can apply to write at a distance (<https://carleton.ca/ses/distance-exams/>). We will be leveraging automated e-Proctoring software, to ensure integrity of the test/exam process. However, we recognize that there may be exceptional circumstances that prohibit the use of technology (i.e., technical infrastructure issues), and for these cases, students may apply to have an in-person, proctored, exam at an eligible post-secondary institution. There is a cost associated for this service: \$92 for those writing within Canada, and \$165 for those writing outside of Canada. If technology is leveraged, the international fee will be waived in favor for the within Canada rate. For students who require the use of a proctor at a post-secondary institution, the student will also be responsible for this additional fee. Students need to apply for this service by **January 25, 2023**.

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 e-proctoring 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.

COMMENTS ON 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.

HOW TO DO WELL

Stay on Top of Your Work

Work Expected Each Week	Estimated Time (Hours)
Watch lecture material, take good notes, solve problems on own when instructed and then watch video takeup, etc.	3
Participation point activities	0-1
PRACTICE!!! (see below)	2-3
Work on assignment	3
Hours per week (on average)	9

Practice, Practice, Practice

In each of the ‘topic’ areas on Brightspace, there is a sub-module called “Learning Activities – On Your Own” which includes a ‘practice quiz’, comprehensive practice problems with solutions, and recommended textbook exercises. To succeed in the course, you should be working through most, if not all, of these. To maximize your learning, you should make an honest attempt at the question before peeking at the solution. Simply reading a question and then turning to the solution right away is next to useless. You will find that there is a direct correlation between the number of problems you prepare and your course grade (assuming you have also watched the lecture material).

COURSE SCHEDULE

Week	Videos to Watch	Recommended Homework	Related Assessment	
Before term starts	<u>Getting Started</u> -Introduction to BUSI2005 -The Course Outline -Brightspace Walkthrough -The Tax Appendix	- Input all important dates/deadlines in your calendar		
Jan 9 - 15	<u>Introduction to Federal Income Tax</u> - Videos 1 - 6b (~99 minutes) <u>Administration and Procedures</u> - Videos 1 - 5 (~66 minutes)	<u>Introduction to Federal Income Tax</u> - Practice quiz - NIFTP/Taxable income practice problems - Residency practice problems - Recommended textbook exercises (if you need more to work through) <u>Administration and Procedures</u> - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	Quiz 1 - deadline Sunday, January 22, 2023; 10pm (open book)	
Jan 16 - 22	<u>Employment Income</u> - Videos 1a - 8b (~124 minutes) - Readings: Select CRA Administrative Policies	<u>Employment Income</u> - Practice quiz - Recommended textbook exercises	Assignment 1 (Employment Income) - due Sunday, February 5, 2023; 10pm	
Jan 23 - 29	<u>Employment Income</u> - Videos 9 & 10 (~57 minutes) <u>CCA</u> - Videos 1a - 6 (~94 minutes)	<u>Employment Income</u> - Practice problems <u>CCA</u> - Practice quiz - Recommended textbook exercises		Assignment 2 (CCA & Business Income) - due Friday, February 17, 2023; 10pm
Jan 30 - Feb 5	<u>CCA</u> - Videos 7a & 7b (~31 minutes) <u>Business Income</u> - Videos 1 - 7 (~109 minutes)	<u>CCA</u> - Practice problems <u>Business Income</u> - Practice quiz - Recommended textbook exercises		
Feb 5 - 11	<u>Business Income</u> - Videos 8a - 9 (~38 minutes) <u>Property Income</u> - Videos 1 - 8a (~119 minutes)	<u>Business Income</u> - Practice problems <u>Property Income</u> - Practice quiz - Practice problem (there is only 1) - Recommended textbook exercises	Assignment 3 (property income, capital gains & losses, NALT) - due Sunday, March 5, 2023; 10pm	

Feb 12 - 19	<u>Capital Gains & Losses</u> - Videos 1 - 13 (~171 minutes)	<u>Capital Gains & Losses</u> - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	
READING WEEK			
Feb 27 - Mar 5	<u>NALT</u> - Videos 1 - 6 (~47 minutes) <u>Other Income/Deductions</u> - Videos 1 - 5 (~65 minutes)	<u>NALT</u> - Practice quiz - Extra NALT & Attribution Example <u>Other Income/Deductions</u> - Practice Quiz - Recommended textbook exercises	Assignment 4 (Other Income including Deferred Income Plans) - due Sunday, March 19, 2023; 10pm
Mar 6 - 12	<u>Deferred Income Plans</u> - Videos 1 - 6 (~59 minutes) <u>Comprehensive Problems for Other Income and DIPs</u> - Videos 1 & 2 (~46 minutes)	<u>Deferred Income Plans</u> - Practice quiz - Recommended textbook exercises <u>Other Income & Deferred Income Plans</u> - Practice problems	
Mar 13 - 19	<u>Taxes Payable for an Individual</u> - Videos 1a - 15 (~138 minutes)	<u>Taxes Payable for an Individual</u> - Practice quiz - Recommended textbook exercises	
Mar 20 - 26	<u>Taxes Payable for a Corporation</u> - Videos 1a - 4 (~135 minutes)	<u>Taxes Payable for an Individual</u> - Practice problems <u>Taxes Payable for a Corporation</u> - Practice quiz - Recommended textbook exercises	Assignment 5 (Taxes Payable for an Individual & Taxes Payable for a Corporation) - due Sunday, April 2, 2023; 10pm
Mar 27 - Apr 2	<u>Tax on Investment Income in a CCPC</u> - Videos 1a - 5b (~130 minutes)	<u>Taxes Payable for a Corporation</u> - Practice problems <u>Tax on Investment Income in a CCPC</u> - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	Quiz 2 - deadline Wednesday, April 12, 2023; 10pm (open book)
Apr 3 - 9	<u>Other Topics (Including GST)</u> - Video 1a - 10 (~159 minutes)	<u>Other Topics (Including GST)</u> - Practice quiz - Practice problems - Recommended textbook exercises (if you need more to work through)	

COVERAGE
<p>Chapter 1 - Introduction to Federal Taxation in Canada (focus on income tax)</p> <ul style="list-style-type: none"> - Why do we tax - Who do we tax ("persons" defined, basic residency concepts) - What do we tax (types of income, and the overall tax structure) - How do we tax (the Canadian parliamentary process and the structure of the ITA)
<p>Chapter 2 - Procedures and Administration</p> <ul style="list-style-type: none"> - When do we tax (deadlines for filing/payments) - Interest and penalties, failures and omissions - Notice of Assessment/Reassessment and Objections/Appeals
<p>Chapter 3 - Income or Loss from an Office or Employment</p> <ul style="list-style-type: none"> - Employee vs. self-employed vs. personal service business - Employment income inclusions & calculations thereof - Employment deductions allowed
<p>Chapter 5 - Capital Cost Allowance</p> <ul style="list-style-type: none"> - Basic CCA and UCC balance calculation (acquisitions/dispositions), declining balance and straight line (for specific classes)) - Major CCA classes - Special topics
<p>Chapter 6 - Income or Loss from a Business</p> <ul style="list-style-type: none"> - Legal structures for business (sole proprietorship, partnership, types of corporations, joint ventures) - Business income vs. property income vs. capital gains - Business income inclusions/deductions (in comparison to financial reporting)
<p>Chapter 7 - Income from Property</p> <ul style="list-style-type: none"> - Inclusion of income from interest, royalty, rental, dividends - The dividend gross up/tax credit system & why (integration) - Shareholder benefits & loans - Deductions against property income
<p>Chapter 8 - Capital Gains and Losses</p> <ul style="list-style-type: none"> - Basic calculation, and ACB/POD inclusions - Special topics, including PUP/LPP, principal residence, reserves, CGE, ABIL, small business investments, replacement property, etc.
<p>Chapter 9 - Other Income, Other Deductions and Other Issues</p> <ul style="list-style-type: none"> - Identification of related parties, non-arm's length transactions, income splitting, attribution rules and kiddie tax - Other income inclusions - Other deductions
<p>Chapter 10 - Retirement Savings and Other Special Income Arrangements</p> <ul style="list-style-type: none"> - Deferred income plans

COVERAGE

Chapter 4 and 11 - Taxable Income and Taxes Payable for Individuals (et al)

- Division C deductions
- Non-refundable tax credits
- Refundable tax credits
- Alternative minimum tax

Chapter 12 - Taxable Income and Tax Payable for Corporations

- Division C deductions
- Basic rate and reductions (general, small business, M&P, etc.)

Chapter 13 - Taxation of Corporate Investment Income

- RDTOH, refundable Part 1 and Part IV
- Integration revisited

Other Topics

- Chapter 15 - Corporate Taxation and Management Decisions
 - Incorporation
 - Salary vs. Dividend
 - Bonusing down
 - Section 85 / Section 86
- Chapter 19 – Trusts
 - What is a trust?
 - Why use a trust?
 - Taxation of trusts
- Chapter 21 - GST/HST
 - Liability and registration
 - Collection, ITC's and remittances
 - Quick method/Simplified Method

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
CHECK (X) ONE PER ROW				
BC1 Knowledge <i>Graduates will be skilled in applying foundational business knowledge to appropriate business contexts.</i>				X
BC2 Collaboration <i>Graduates will be collaborative and effective contributors in team environments that respect the experience, expertise and interest of all members.</i>			X	
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>				X
BC4 Communication <i>Graduates will be effective and persuasive in their communications.</i>				X
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, 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

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/>

Covid-19 Information:

It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are [a number of actions you can take](#) to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you're sick, washing your hands and maintaining proper respiratory and cough etiquette.

Feeling sick? Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class, please leave campus immediately. In all situations, you must follow Carleton's [symptom reporting protocols](#).

Masks: Carleton has paused the [COVID-19 Mask Policy](#), but continues to strongly recommend masking when indoors, particularly if physical distancing cannot be maintained. It may become necessary to quickly reinstate the mask requirement if pandemic circumstances were to change.

Vaccines: Further, while proof of vaccination is no longer required as of May 1 to attend campus or in-person activity, it may become necessary for the University to bring back proof of vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible, and submit their booster dose information

in [cuScreen](#) as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the [University's COVID-19 website](#) and review the [Frequently Asked Questions \(FAQs\)](#). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.

IMPORTANT DATES AND DEADLINES

Date	Activity
WINTER TERM 2023	
January 2, 2023	Deadline for course outlines to be made available to students registered in full winter and early winter term courses.
January 4, 2023	University reopens.
January 9, 2023	Winter term begins. Full winter and early winter classes begin.
January 13, 2023	Last day for registration and course changes (including auditing) in early winter courses.
January 20, 2023	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. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
	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 2023 and must register for the winter 2023 term.

Date	Activity
January 20-22, 27-29, 2023	Full fall and late fall term deferred final examinations will be held.
January 27, 2023	Last day to request Formal Examination Accommodation Forms for Feb/Mar final 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.
January 31, 2023	Last day to withdraw from full winter and the winter portion of fall/winter courses with a full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
February 1, 2023	Last day for academic withdrawal from early winter courses.
February 10, 2023	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 17, 2023	Last day of early winter classes.
	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.
	Last day that can be specified by a course instructor as a due date for term work for early winter courses.

Date	Activity
	April examination schedule available online.
February 20, 2023	Statutory holiday. University closed.
	Deadline for course outlines to be made available to students registered in late winter courses.
February 20-24, 2023	Winter break, no classes.
February 25-26, March 4-5, 2023	Final examinations in early winter undergraduate courses will be held.
February 27, 2023	Late winter classes begin.
March 1, 2023	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 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.

Date	Activity
	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 10, 2023	Last day to withdraw from late winter term courses with a full fee adjustment. Withdrawals after this date will result in a permanent notation of WDN on the official transcript.
March 15, 2023	Last day for academic withdrawal from full winter, late winter, and fall/winter courses.
	Last day to request Formal Examination Accommodation Forms for April full winter, late winter, and fall/winter final 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 17-19, 2023	Early winter undergraduate deferred final examinations will be held.
March 29, 2023	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).
April 1, 2023	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 February 1 or March 1.

Date	Activity
	Last day for receipt of applications from potential spring (June) graduates.
April 5, 2023	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 7, 2023	Statutory holiday. University closed.
April 12, 2023	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.
	Last day that can be specified by a course instructor as a due date for term work for full winter and late winter courses.
April 13-14, 2023	No classes or examinations take place.

Date	Activity
April 15-27, 2023	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 27, 2023	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, 2023	Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer session.
May 13, 2023	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 2023 and must register for the summer 2023 term.
May 19-31, 2023	Full winter, late winter, and fall/winter deferred final examinations will be held.
June 1, 2023	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, 2023	Last day for receipt of applications for undergraduate degree program transfers for the fall term.

