

TAX III: Winter 2009 Schedule

Registration Deadline: December 12, 2008

Start Date: January 5, 2009

Week	Modules	Readings	Due Dates
Week 1	Module 1 : Owner-Manager Remuneration Issues	Ch. 13	Jan. 9 (4 probs.)
Week 2	Module 2 : Corporate Attribution, GAAR, and Death	Ch. 13 Ch. 8 Ch. 14	Jan. 12 (4 probs.)
Week 3	Module 3 : Employment Income and Income from Property	Ch. 15	Jan. 23 (3 probs.)
Week 4	Module 4 : Sale of a Business - Assets vs. Shares	Ch. 15 (review) Ch. 16	Jan. 30 (3 probs.)
Week 5	Mid-Term Exam (45%)		Feb. 13
Week 6	Module 5 : Section 85 Rollovers	Ch. 15 Ch. 16 (review)	Feb. 20 (3 probs.)
Week 7	Module 6 : Planning Traps Using Section 85 - Stripping	Ch. 16 Ch. 17	Feb. 27 (4 probs.)
Week 8	Module 7 : Capital Reorganization	Ch. 16 (review) Ch. 17	Mar. 6 (4 probs.)
Week 9	Module 8 : Partnerships and Trust	Ch. 17 Ch. 18	Mar. 13 (3 probs.)
Week 10	Module 9 : Comprehensive Tax Planning	Ch. 18 (review)	Mar. 20 (3 probs.)
Week 11	Final Exam (55%)		April 17

Team and class contribution (10%), monitored weekly by instructor

Mid-Term Exam (40%), 150 minutes, proctored by CMA.

Final Exam (50%), 180 minutes, proctored by CMA.