



BUSI 4005 A Taxation II Fall 2009

1.0 COURSE COORDINATOR, INSTRUCTOR AND TIMING

Associate Professor Francois Brouard, DBA, CA (course coordinator)

Room: 824, Dunton Tower

Phone: (613) 520-2600, ext. 2213

fax: (613) 520-4427

email: francois_brouard@carleton.ca

Teaching assistants (TA)

Room 811, Dunton Tower

Lecture:

<u>Sections</u>	<u>Instructor</u>	<u>Time</u>	<u>Office</u>
A	Taoufik Allaham tallaham@connect. carleton.ca	Wednesday 18:05 - 20:55 447 Tory Building	2014 DT

2.0 PREREQUISITES

BUSI 3005 (with a grade of C- or better)

The Sprott School of Business enforces all prerequisites.

Precludes additional credit for BUSI 2005.

3.0 COURSE DESCRIPTION

This course deals with federal income tax laws and regulations and their impact on a corporation's financial and business decisions. Problems, issues and planning associated with the Income Tax Act are discussed as well as computations of taxable income and taxes payable by individuals, corporations, partnerships and trusts.

4.0 COURSE OBJECTIVES

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

BUSI4005 is the second of two introductory courses (with BUSI3005) 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 taxation course is an introduction to tax principles and practices. The focus of BUSI3005 is on fundamental principles and personal income tax. The focus of BUSI4005 is on corporate income tax and some specialized topics.

5.0 METHOD OF INSTRUCTION

The format of the course consists of one 170-minute class meeting per 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 as well as all additional topics discussed in class, except for those areas specifically excluded by the instructor.

Class sessions entail a mixture of lecture, case study, problem analysis, and class discussion. The content of any lecture presumes and expects you have carefully studied the assigned reading. Lectures emphasize major topics and readings, yet you are responsible for all assigned materials. It requires active learning, which means that the student must take responsibility for the learning that takes place. You must be prepared for each class by completing the assigned problems and readings. You are encouraged to ask questions and to stimulate discussion on topics that you have difficulty understanding.

6.0 GRADING SCHEME

Your grade for the course will depend on both individual work and group work outside of the class, and classroom contributions, as outlined below:

Individual Class Participation	10	(see section 6.1)
Assignments	40	(see section 6.3)
Final Exam (three hours)	* 50	(see section 6.4)
TOTAL	** 100	

*** To pass the course, students must obtain at least 45% on the final examination in addition to other requirements.**

** Satisfactory In-term Performance

- 1) The requirement for Satisfactory In-term Performance is set at 50% of all pre-final term work (i.e. assignments, participation marks, tests, etc.).
- 2) Unsatisfactory In-term Performance in this course will lead to Failure in this course (regardless of the performance at the Final exam) FND (Failure, no deferral) grade in this course (in case of missed Final exam).

6.1 Individual Class Participation:

The intent is to have a very interactive class. Students are expected to contribute to class discussions on a constructive and regular basis. Much of your learning will occur during class and case discussions. Contributions to the class also includes asking thoughtful questions, helping to understand complicated ideas, suggesting reasonable alternatives, and being willing to try out new ideas. Individuals may also be asked to present case solutions from time to time as part of the individual participation component. Participation also includes occasional announced and unannounced quizzes.

Each student is expected to prepare cases before each class. Assigned cases will be taken up in class and students will be expected to present their solutions. A listing of cases is provided on the course web site.

Self-study problems in the textbook will provide the student with the opportunity to practice the course material.

6.2 Assignments:

Three assignments will be assigned throughout the course. The assignments will be composed of a selection of assignment problems from the text book. They may be completed individually or in groups of up to four (in the same section). If completed in groups, only one assignment per group should be handed in. The cover page (see model on the course web site) must indicate a statement signed by each student, indicating that each group member has contributed to the assignment. The content of each assignment will be posted on the course website two weeks prior to the due date.

Hand-in Assignment at the beginning of each class to the instructor. If it is not handed-in before class begins, it will be considered late and subject to a 100% PENALTY.

**NO LATE ASSIGNMENTS WILL BE ACCEPTED.
MAKE-UP ASSIGNMENTS ARE NOT PROVIDED.**

Be sure to keep a copy for yourself of all your assignments and reports submitted. The time limit for revision of the assignments is limited to 2 weeks after the date of return.

The suggested solutions will be made available so that students can check their own solutions and thereby determine their understanding of the material. The instructor or teaching assistants should be consulted if the student has difficulty in understanding the suggested solution.

Graded assignments involve both technical aspects and judgment aspects. Consequently, the grading of these cases and problems has both objective and subjective components. The course instructor is committed to providing you with adequate feedback on subjective components of your grades. Additional feedback from your instructor is always available through consultations during scheduled office hours or by arrangement.

We encourage 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. If you have a group assignment you may find the resources at http://sprott.carleton.ca/academic_programs/groupwork useful.

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.

For interested students, it is possible to replace the marks of some assignments with the mark on the production of a paper in a competition on a tax subject. However, an agreement should take place between the student and the instructor in advance. A strong commitment is required. The substitution will add to the student's workload. The grade on the research assignment will replace the assignments.

- CTF (Canadian Tax Foundation)
Student paper competition
<http://www.ctf.ca/CTFAwards/ctfawards.asp>

6.3 Final Exam:

A three-hour Final Exam will be scheduled during the period December 9 – 22, 2009. The final date, time and place is to be announced. No exceptions will be made for students with conflicting travel plans during the exam time. Material covered during the entire term is examinable on the final examination.

No books or papers shall be permitted in the examination room, except CCH's ITA or Carswell's PITA which you (as a candidate) are expected to supply yourself (Same rule as for CA candidates writing the UFE (Uniform Final Examination)).

For CA candidates writing the UFE (Uniform Final Examination)

Candidates will be permitted to bring specific reference materials into the UFE centre: either CICA's Federal Income Tax Act, CCH's Income Tax Act with Regulations or Carswell's Practitioner's Income Tax Act which you (as a candidate) are expected to supply yourself. The materials may not be written in (annotated), nor may additional pages be inserted, though they may be underlined and highlighted and sections may be tabbed for easy access. The maximum size of tabs that may be used is 1.25 cm by 4 cm. These tabs may be labeled with section numbers and/or titles only. Candidates may highlight and/or underline areas they feel are important, but are not permitted to include notations, marginal notes, nor inserts of any kind.

7.0 EXAM POLICY

University Policy will be strictly adhered to.

Note: Supplemental and grade raising exams are not available in this course.

The only acceptable reason for missing the exam is illness supported by a medical certificate. Please note that there is a formal university policy that governs the administration of makeup exams which are scheduled approximately two months after the end of term, i.e. February for fall courses and June for winter courses. If you are planning to graduate in the Spring, and miss the exam due to illness, you will not graduate at Spring convocation, as the course grade will not be available before June or July.

8.0 COURSE MATERIALS

8.1 Required Texts:

- BEAM, R.E., LAIKEN, S.N. BARNETT, J.J. Introduction to Federal Income Taxation in Canada, 2009-2010, 30th Edition, Toronto, CCH. (with CD-ROM)
 - CCH TaxWorks (including Federal Income Tax Act and Bulletins)
 - Student problem sets
 - Cantax Software for Individual (T1) and corporate (T2) tax return
 - Income Tax Act
- Federal Income Tax Act, 7th edition, CICA, 2009. [FITA]
or
Canadian Income Tax Act with Regulations, 88th ed., CCH, August 2009. [CITA]
or
Practitioner's Income Tax Act, 35th ed., Carswell, 2009. [PITA]

Note: FITA is sold by CICA with the book Ernst & Young Guide to Tax Research and Writing (2009) and a CD as gifts.

8.2 Course Web site

The instructor will make extensive use of the Internet to post course materials and other announcements.

A WebCT page is used for announcements and posting of course materials. You could find the course WebCT page at:

<http://www.business.carleton.ca/courses/>
<http://webct6.carleton.ca>

8.3 Carleton Library Tax References:

- CCH TaxWorks - Income Tax Collection
You must obtain a username and password from the Library Information Desk.
The Library subscription is restricted to Carleton University members only.

Content:

- Canadian Tax Reporter (Commentaries, ITA, ITAR, regulations, IT, IC)

- Provincial Tax Reporter [Ontario and Québec]
- Dominion Tax Cases
- Window on Canadian Tax
- Canadian Master Tax Guide
- Tax Treaties and Social Security Agreements

8.4 Supplemental References:

- BUCKWOLD, W.J. Canadian Income Taxation: Planning and Decision Making, 2009-2010 ed., Toronto, McGraw-Hill Ryerson, 2009.
- BYRD, C., CHEN, I. Canadian Tax Principles, and Canadian Tax Principles - Study Guide, 2009-2010 ed., Toronto, Prentice-Hall Canada, 2009.
- DENHAMER, J., FEIL, L.M., LAMARRE, S. Taxation in Canada, 2009-2010 Edition, Toronto, CCH, 2009.
- DUFF, D.G. Canadian Income Tax Law, Toronto, Emond Montgomery Publications Limited, 2003, 1,293p.
- EDGAR, T., IL, J., SANDLER, D. Materials on Canadian Income Tax, 13th edition, Toronto, Carswell, 2005, 950p.
- HOGG, P.W., MAGEE, J. E., LI, J. Principles of Canadian Income Tax Law, 6th edition, Toronto, Carswell, 2007, 725p.
- HUOT, R. Recueil fiscal - Cours d'impôt, 31e édition 2004-2005, Thourene, Ste-Julie, 2005.
- KRISHNA, V. The Fundamentals of Canadian Income Tax, 9th edition, Toronto, Carswell, 2006.
- MAGEE, J. Understanding Income Tax, 2009-2010 Edition, Toronto, Carswell, 2009.
- SCHOLLES, M.S., WOLFSON, M.A., ERICKSON, M., MAYDEW, E.L., SHEVLIN, T. Taxes and Business Strategy: A Planning Approach, 2nd edition, Upper Saddle River, Prentice-Hall, 2002, 515p.

8.5 Governmental sources

Canada Revenue Agency (CCRA) / Agence du revenu du Canada (ADRC)	http://www.cra-arc.gc.ca/
Department of Finance Canada	http://www.fin.gc.ca/
Department of Justice Canada	http://canada.justice.gc.ca
Tax Court of Canada (TCC)	http://www.tcc-cci.gc.ca/
Federal Court of Canada (FCC)	http://www.fct-cf.gc.ca/
Supreme Court of Canada (SCC)	http://www.scc-csc.gc.ca/
House of Commons	http://www.parl.gc.ca/
Ministry of Finance Ontario, Tax Revenue Division	http://www.trd.fin.gov.on.ca/
Ministère des Finances Québec	http://www.finances.gouv.qc.ca/
Ministère du Revenu Québec	http://www.mrq.gouv.qc.ca/

8.6 Tax associations

Canadian Tax Foundation (CTF) / Association canadienne d'études fiscales (ACEF)	http://www.ctf.ca/
Association de planification fiscale et financière (APFF)	http://www.apff.org/

8.7 Other Carleton University resources and services

<u>Carleton University websites</u>	
Carleton University	http://www.carleton.ca/
Eric Sprott School of Business	http://www.sprott.carleton.ca/
Carleton University Library	http://www.carleton.ca/library
Commerce Society	http://www.carleton.ca/sbss
International Business Society	http://www.carleton.ca/ibs/

Accounting club

<http://www.carleton.ca/acctclub/>

Paper Writing Guidelines

http://sprott.carleton.ca/whatsnew/oldpostings/documentation_guide.pdf

Carleton University services

Writing Tutorial Services	215 PA
Student Life Services	501 Unicentre
Student Academic Success Centre	302 Tory
Paul Menton Centre	500 Unicentre

9.0 TUTORIAL ASSISTANCE

Teaching assistants will be available for consultation. Days, times and location will be announced in class by each instructor and posted to the course web site.

10.0 OFFICE HOURS

By appointment only.

11.0 CONDUCT

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

- *Attending the class.*

Each class benefits from the attendance and participation of all students. Your grade for participation will be affected by absences. Regular class attendance is important and required. I expect you to attend class and contribute to a quality discussion. Class and team discussion of the materials (e.g., readings, assignments, and cases) are an important part of the learning process. If circumstances prevent attendance at a class meeting, please remember that you are responsible for all materials discussed, handouts distributed, assignments covered, and announcements made.

- *Arriving on time.*

Late arrivals are disruptive to both lectures and class discussion, and show disrespect to those who are on time.

- *Minimizing disruptions.*

You should not leave and re-enter the class. All cell phones and pagers should be turned off during class. You should avoid engaging in side conversations after class has begun.

- *Focusing on the class.*

While you may take notes on laptops, do not use laptop computers or hand-held devices for other tasks while in class. Activities such as net surfing, and answering email are very impolite and disruptive both to neighbors and the class.

- *Being prepared for class.*
You should be ready to discuss any assigned readings and to answer any assigned questions for each day's class, including being ready to open a case assigned for that day.
- *Respect.*
You should act respectfully toward all class participants. Class participation grading reflects student adherence to these principles; students gain credit for contributing valuable insights and students lose credit if they fail to adhere to any of the above guidelines.

12.0 STUDENT PREPARATION

12.1 Background reading

Each course module contains readings about tax concepts and issues. The content of any lecture presumes and expects you have carefully studied the assigned reading.

12.2 Homework cases and problems

Students learn technical tax materials best when they have to apply them, rather than listening to lectures. Therefore, you should expect to solve problems every week. Some of the cases and problems are for self-study; solutions are provided. Some of the cases and problems will be important preparation for the class discussions. You can't expect to become a professional athlete only by watching sports on TV. It's the same thing with tax.

12.3 Aids to help you answer the questions raised by the cases and problems

These aids may take many forms. Usually there will be a list of hints to help you get started. Sometimes, there will be supplemental readings. Other times, the aids will direct you to one of the campus or local libraries to use computer databases or other reference materials to find the information you need to help you solve the cases or problems.

12.4 Suggested approach

You could look at your study habits with the following questions:

- Have you read the chapter before the lecture?
- Have you prepared your questions before attending classes?
- Have you attended class as an active learner and participant?
- Have you prepared for class as per your instructor directives?
- Have you tried to solve the recommended problems/cases?
- Have you compared your personal solutions with the solutions?
- Have you tried to understand the materials by discussing it with colleagues?
- Have you consulted TA's with your problems?
- Have you consulted your instructor with your problems?

13.0 ATTENDANCE POLICY

Regular class attendance is important and required. I expect you to attend class and contribute to a quality discussion. Class and team discussion of the materials (e.g., readings, assignments, and cases) are an important part of the learning process. If circumstances prevent attendance at a class meeting, please remember that you are responsible for all materials discussed, handouts distributed, assignments covered, and announcements made.

14.0 ACADEMIC INTEGRITY

Ethics and values are very important in accounting and the world of business, non-profit and government organizations. We will consider ethical issues in accounting throughout this course. Ethics and values are also important in education. Instructors will assume, unless there is evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

14.1 Graded Group Assignments

All work is to be performed exclusively by the members of the group and all group members must contribute their fair share to each assignment. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly labeled as such. If outside research is performed, the products of your research are not to be shared with any student who is not a member of the group.

14.2 Examinations

All exams must be the exclusive work of the individual student.

14.3 Plagiarism

The University's Senate defines plagiarism in the regulations on instructional offences as: "to use and pass off as one's own idea or product work of another without expressly giving credit to another."

Borrowing someone else's answers, unauthorized possession of tests or answers to tests, or possession of material designed to help answering exam questions, are also subject to university policy regarding instructional offences. For more information on Carleton University's Academic Integrity Policy, consult:

http://www.carleton.ca/studentaffairs/academic_integrity

The photocopying of substantial portions of a textbook (e.g. more than 1 chapter or 15% of the total page count) without the publisher's permission is another misuse of intellectual property, and is also a violation of Canadian copyright law. Access Canada's website provides guidelines on legitimate copying. You may also find useful information at: <http://library.wlu.ca/access/guidelines.htm>

14.4 Penalty for academic integrity violations

University recommended sanctions for academic integrity violations will be imposed. All academic integrity violations must be reported.

15.0 CHANGES TO THE SYLLABUS

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. The instructor will announce any deviations from the syllabus in class and the change will be posted on the course web page.

16.0 RELEVANT DATES

- | | |
|---|---------------------|
| - Classes begin | September 10, 2009 |
| - Last day for registration | September 23, 2009 |
| - Last day to change courses or sections | |
| - University Day at Carleton – Classes suspended | October 9, 2009 |
| - Statutory holiday – University closed | October 12, 2009 |
| - Last day for course withdrawal | November 16, 2009 |
| - Last day to submit, to the Paul Menton Centre for Students with Disabilities, Formal Examination Accommodation Forms for final examinations | November 16, 2009 |
| - Last day for tests or examinations in courses below the 4000 level | November 23, 2009 |
| - Last day of Fall-term classes
Fall term ends | December 7, 2009 |
| - Final exam | December 9-22, 2009 |

BUSI 4005 – SUMMARY OF SCHEDULE – Fall 2009

	Lecture	Chapter	Topic
	Wednesday		
L1	September 16	11	Introduction to Course Overview of Net Income, Taxable Income, Corporate Taxation
L2	September 23	11,12	Taxable Income and Tax Payable for Corporations [General rate; Abatement; SBD; M&P; credits; Refundable Taxes; Branch tax]
L3	September 30	11,12	Taxable Income and Tax Payable for Corporations Concept of Integration and Eligible Dividends
L4	October 7		Taxable Income and Tax Payable for Corporations (Associated, Related, Connected and Affiliated Corporations)
L5	October 14	13	Planning the Use of a Corporation and Shareholder- Manager Remuneration GAAR
L6	October 21	15	Corporate Distributions
L7	October 28	16	Corporate Reorganizations
L8	November 4	15, 16, 17	Corporate Reorganizations, continued
L9	November 11	15 17	Sale/Purchase of a Business Estate Freeze
L10	November 18	Various	Goods and Services Tax (GST)
L11	November 25	18	Partnerships and Trusts
L12	December 2		Review Class
	December 9 – 22		Final Exam

BUSI 4005 - SUMMARY OF DUE DATES – Fall 2009

	Due Date	Work to do
	Wednesday	
L1	September 16	
L2	September 23	
L3	September 30	
L4	October 7	Submission of Assignment #1
L5	October 14	
L6	October 21	
L7	October 28	Submission of Assignment #2
L8	November 4	
L9	November 11	
L10	November 18	Submission of Assignment #3
L11	November 25	
L12	December 2	
	December 9 – 22	Final Exam

IMPORTANT ADDITIONAL INFORMATION

REQUIRED CALCULATOR IN BUSI COURSE EXAMINATIONS

Starting Fall 2006, only **Texas Instruments BA II Plus** calculators will be permitted in all 1000-level business course examinations.

Starting Fall 2007, only **Texas Instruments BA II Plus** calculators will be permitted in all Business course examinations.

This calculator is available in the campus bookstore (1st floor, University Centre) and at various other off-campus retail stores.

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. If you have a group assignment you may find the resources at

http://sprott.carleton.ca/academic_programs/groupwork useful.

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.

MEDICAL CERTIFICATE

Please note that in all occasions that call for a medical certificate you must use or furnish the information demanded in the standard university form.

http://www.carleton.ca/registrar/forms/Med_Cert_Carleton_University.pdf

ACADEMIC ACCOMMODATION

You may need special arrangements to meet your academic obligations during the term because of disability, pregnancy or religious obligations. Please review the course outline promptly and write to me 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.

Students with disabilities requiring academic accommodations in this course must register with the Paul Menton Centre for Students with Disabilities (PMC) for a formal evaluation of disability-related needs. Documented disabilities could include but not limited to mobility/physical impairments, specific Learning Disabilities (LD), psychiatric/psychological disabilities, sensory disabilities, Attention Deficit Hyperactivity Disorder (ADHD), and chronic medical conditions. Registered PMC students are required to contact the PMC, 613-520-6608, every term to ensure that your Instructor receives your Letter of Accommodation, no later than two weeks before the first assignment is due or the first in-class test/midterm requiring accommodations. If you only require

accommodations for your formally scheduled exam(s) in this course, please submit your request for accommodations to PMC by the last official day to withdraw from classes in each term.

You can visit the Equity Services website to view the policies and to obtain more detailed information on academic accommodation at <http://carleton.ca/equity/accommodation>

RELIGIOUS OBSERVANCE

Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory academic event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

PREGNANCY

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete *a letter of accommodation*. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

ACADEMIC INTEGRITY – YOUR RESPONSIBILITY!

Using, summarizing or copying directly from another person's work, without identifying the name of the original thinker, is considered a form of cheating called "plagiarism". Plagiarism has serious consequences and can result in course / assignment failure and /or academic suspension.

When using, and/or summarizing the ideas and words of another, be it from a web site, a written text, lecture or discussion group, you must identify the source. Should you choose to use the exact words of another, you must acknowledge these words as such by enclosing them within quotation marks. However, be aware that it is not acceptable to copy large chunks from a source, even if you reference it correctly.

Examples of plagiarism and other instructional offences are identified in the Undergraduate Calendar (section 14, p. 59), parts of which read:

*Examples of **plagiarism** include*

- Submitting a take-home examination, essay, laboratory report, or another assignment, written, in whole or in part, by someone else.
- Using ideas or direct verbatim quotations, paraphrased material, algorithms, formulae, scientific or mathematical concepts, or ideas without appropriate acknowledgements in academic assignments
- Using another's data or research findings
- Failing to acknowledge sources through the use of proper citations when using another's works and/or failing to use quotation marks.

Unauthorized Cooperation or Collaboration

- students shall not cooperate or collaborate in the completion of an academic assignment in whole or in part, when the instructor has indicated that the assignment is to be completed on an individual basis. Failure to follow the instructor's direction regarding which assignments, or parts of assignments, should be completed by the individual alone will be considered violation of the standards of academic integrity.
- Answering with another students' **clicker** is also a violation that can lead to severe sanctions.

IMPORTANT DATES

Sept. 7, 2009	Statutory Holiday, University closed
Sept. 8-9, 2009	Academic Orientation. All students are expected to be on campus. Class and laboratory preparations, departmental introductions for students, and other academic preparation activities will be held.
Sept. 10, 2009	Fall and fall/winter classes begin
Sept. 23, 2009	Last day for registration and last day to change courses or sections for fall/winter and fall term courses.
Oct. 9, 2009	University Day at Carleton, Undergraduate classes suspended December examination schedule fall term final and fall/winter mid-terms available online.
Oct. 12, 2009	Statutory holiday, University closed
Nov. 16, 2009	Last day to withdraw from fall term courses.
Dec. 7, 2009	Last day of fall-term classes
Dec. 8, 2009	Review day. Some lectures, laboratories, review tutorials, etc. may take place.
Dec. 9-22, 2009	Including Saturdays. Final examinations in fall term courses and mid-term examinations in fall/winter courses. It may be necessary to schedule examinations during the day for classes held in the evening and vice versa.
Dec. 25, 2009 – January 1, 2010	University closed.