

LAW 346A – ADVANCED TAXATION
CORPORATIONS AND SHAREHOLDERS
COURSE DESCRIPTION

Prerequisites: Business Associations (Law 315), Basic Taxation (Law 345)

Unit Value: 1.5

Hours per Week: 3

Term Offered: Spring 2012

Instructor: Martha O'Brien

Texts: All students will receive an annotated Income Tax Act (current edition) provided by Thorsteinssons LLP and will have access to TaxFind online from the Canadian Tax Foundation.

Students will be assigned cases and readings which will be available on the course moodle site, by links from the moodle site, or in the CCH Tax Online (www.lsp.cch.ca).

TEACHING METHODOLOGY

The course will be taught as a combined lecture and seminar style course, with the instructor assigning reading materials and providing lecture handouts and instruction to prepare the students for class discussions and problem solving sessions.

COURSE CONTENT

Please see the course syllabus

EVALUATION

Students will have the choice of

- a. a research paper on a tax law subject of 4000 to 5500 words worth 85% of the final grade, plus a final one day (7.5 hours) take home exam worth 15% of the final grade (April 16 2012);
- b. a final OPEN BOOK exam of 3 hours worth 100% of the final grade (April 16 2012)

The research paper must be no shorter than 4000 words (twelve pages) and may not exceed 5500 words (20 pages), exclusive of footnotes and bibliography. Each student is expected to identify a topic of interest to him or her. A good approach to choosing a topic is to combine taxation and another legal or policy area of interest.

The paper is due the last day of classes, April 5, 2012 (midnight). A deduction of 2 marks will be made for each day or part day it is submitted after the due date. It may be submitted electronically.

Up to six students will be permitted to designate their research papers as their **Major Research Paper** requirement, in which case the **minimum** length is 7500 words, exclusive of footnotes and bibliography. Students who have already written one Major Research Paper will not be permitted to designate their paper in this course as a second qualifying paper unless there are fewer than six other students who wish to do so. The date for submission of a major research paper is the same as for a term paper, April 5, 2012 at midnight. The major research paper must have a bibliography. The 15% take home final will still be required.

Letter grades will be assigned as set out below:

<u>Percent</u>	<u>Letter Grade</u>	<u>Grade Point Value</u>
90-100	A+	9
85-89	A	8
80-84	A-	7
75-79	B+	6
70-74	B	5
65-69	B-	4
60-64	C+	3
55-59	C	2
50-54	D	1
0-49	F	0