

## YEAR 3 PROJECT MARKERS

### JOB DESCRIPTION

The CPA Canada In-Depth Tax Program is the most comprehensive tax training available in Canada. It is the training ground of choice for qualified professionals in public practice, industry, government or legal environments, who are serious about working and specializing in the taxation area.

Students enrolled in the In-Depth Tax Program complete a project in Year 3 of the program. The Year 3 Project gives students an opportunity to apply and integrate the knowledge acquired throughout Years 1 and 2 of the In-Depth Tax Program.

Students entering Year 3 of the In-Depth Tax Program in September 2019 will complete a written solution to a three-part case study in groups of three. Each part of the case study requires an analysis of a distinct tax topic (estate planning, corporate reorganizations, international tax basics) and is due at a different time (see below for detailed timeline). Although the client facts are related, each part requires a separate and distinct analysis.

For each part of the case study, the group will prepare a memo for the client describing and analyzing options and recommending a course of action. Each memo, including all references, citations and exhibits must not exceed 10 pages. All three parts of the case study are cumulatively expected to take 30 hours of each group member's time.

For a detailed description of the required project content and submission details, please refer to the attached *Year 3 Project Description*.

CPA Canada is looking for tax professionals who specialize in Canadian corporate taxation, with a passion for education, to be **Year 3 Project Markers**. Markers may choose cases in one or more of the case topics which include estate planning, corporate reorganizations and international tax basics.

The role of the Project Marker includes evaluating and providing feedback on the case submissions using the rubric provided by CPA Canada, recording the results on the LMS, discussing feedback and deficiencies with any groups that receive an Unsatisfactory mark to assist in their resubmission, and re-evaluating the resubmission.

Drop-in training sessions will be available for Project Markers seeking additional marking support.

The timelines for each part of the case are as follows:

	Part 1	Part 2	Part 3
Topic	Estate Planning	Corporate Reorganizations	Basic International Tax
<b>Student Submission Deadline</b>	<b>November 18, 2019</b>	<b>February 10, 2020</b>	<b>May 11, 2020</b>
Marker Drop-in Session (optional)	November 21, 2019	February 13, 2020	May 14, 2020
<b>Marking Deadline</b>	<b>December 16, 2019</b>	<b>March 9, 2020</b>	<b>June 1, 2020</b>
<b>Unsatisfactory Only:</b>			
• Student Discussion Deadline	December 20, 2019	March 13, 2020	June 5, 2020
• Resubmission Deadline	January 13, 2020	March 30, 2020	June 22, 2020
• Remarking Deadline	January 27, 2020	April 14, 2020	July 10, 2020

**Successful candidates will have the following qualifications and skills:**

- A CPA, MTax or an LLB admitted to the Bar
- Successful completion of the In-Depth Tax Program
- Minimum of 5 years of post-In-Depth experience **working full-time** in income tax
- Prior experience as a Project Supervisor, In-Depth Group Study Facilitator or In-Residence Facilitator; or experience teaching/marking income tax in a professional or post-secondary academic setting
- Strong technical background in Canadian corporate taxation including one of reorganizations, estate planning or international tax
- Excellent tax research skills
- Superior written communication skills
- A passion for education

**Compensation:** The compensation for this role is \$500 for every 3 submissions (each client memo is a “submission”). The expected time commitment is approximately 1.5 hours per submission.

**To apply:**

- Complete the attached Pre-Screening Questionnaire to determine eligibility
- If applying from a National firm, contact your Tax Learning Leader
- Non-national firm applicants should forward a completed Questionnaire and recent resume to [teachingtax@cpacanada.ca](mailto:teachingtax@cpacanada.ca). Indicate the position applying for in the e-mail subject line

**Application deadline:** July 12, 2019

## YEAR 3 PROJECT MARKER QUESTIONNAIRE

### Personal information:

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Professional designation: \_\_\_\_\_

ex: CPA, CA; CPA, CMA; CPA, CGA; LLB

Other designation(s) (if applicable) : \_\_\_\_\_

ex: MTax, MMPA, PhD, MEd

### You must respond to all questions:

1. Have you worked full-time in income tax \* for more than 5 consecutive years\*\*?

*\*\* Full time in income tax includes those who spend at least 80% of time on income tax planning and compliance You may include years spent in a full-time income tax role while enrolled as a student in the In-Depth Tax Program*

What is your title (ex: manager, senior manager, partner, etc.)

\_\_\_\_\_

2. Do you specialize in income tax for Canadian individuals and corporations?  
If no, what is your area of specialty? (ex: international, M&A, transfer pricing, US tax, etc.) \_\_\_\_\_

3. Are you comfortable marking French submissions?

4. Do you have prior experience as a Project Supervisor or Facilitator in the In-Depth Tax Program?

**NO**

5. Do you have non-In-Depth marking experience?

Please summarize relevant experience (attach additional chart if more space needed):

Course	Year(s)	Internal/External

6. What topics and how many submissions are you available to mark?

	Topic	Number of Submissions (Options - 0,3,6,9,12,15,18)
Part 1	Estate Planning	
Part 2	Corporate Reorganizations	
Part 3	International Tax Issues (basic)	

## Appendix

YEAR 3 PROJECT

# Project Description

## 2019-2020

### Overview and Objectives

The Year 3 project is an assignment that students complete throughout their final year of the In-Depth Tax Program. The project is a group assignment that ties together concepts and skills developed over Years 1 and 2 of the In-Depth Tax Program.

The objective of the Year 3 project is to give students an opportunity to showcase their abilities to:

- Apply concepts learned in the subjects covered in Years 1 and 2 of the program to identify, assess and analyze tax issues
- Provide valuable insights, observations and/or recommendations
- Brainstorm and collaborate in teams
- Clearly communicate findings
- Perform all the above in a professional manner

### **GROUPS**

Students complete the Year 3 project in self-selected groups of three. Students are not required to form groups with members from their firm, employer, or province. The Year 3 Project covers diverse subject matter from Years 1 and 2; as such it is helpful to form groups with members who have varying work experiences.

All students must inform CPA Canada of their groups by July 26, 2019. To connect with other students seeking to form a group, visit the dedicated discussion forum on group formation on the Year 3 Project course homepage.

To register your group, follow the 'group entry form' link on the Year 3 Project course homepage and submit the group members' names. Each group should designate **one** member to complete the form. In mid-August, CPA Canada will send a confirmation e-mail to all group members. If you do not have a group, follow the same 'group entry form' link and indicate that you do not have a group; CPA Canada will assign you to a group.

If you would like to complete your project in French, you must indicate such on the group entry form. Your entire group must agree to complete all parts of the project in French.

### **PROJECT DESCRIPTION**

The Year 3 project involves an in-depth analysis of a three-part case study. For each part of the case study, the group must prepare a memo for the client describing and analyzing options and recommending a course of action. The case facts will be released on the following dates:

- Part 1 – September 27, 2019
- Part 2 – November 18, 2019
- Part 3 – February 10, 2020

Each submission will be evaluated for Satisfactory or Unsatisfactory completion. Participants must obtain a mark of Satisfactory on all three submissions to be eligible to attend In-Residence 3 and thereafter receive the In-Depth Tax Program Certificate of Achievement.

The project is expected to require approximately 30 hours of each group member's time.

### **DISCUSSION BOARD**

Participants will have access to a discussion board on the Year 3 Project course LMS page. The purpose of the discussion board is to give students an opportunity to ask questions regarding the project process and/or specifications. The discussion board will be facilitated by CPA Canada. Technical questions will not be addressed; the expectation is that technical questions are discussed within your group.

### **SUBMISSION DEADLINES AND GUIDELINES**

**Each member of the group** must submit a copy of each memo, through the LMS Dropbox, for each of the three parts of the case by the following dates:

- Part 1 – November 18, 2019
- Part 2 – February 10, 2020
- Part 3 – May 11, 2020

Memos not submitted by the due date will automatically receive a mark of Unsatisfactory and each group member's Performance Manager and/or employer will be contacted immediately to report the missed deadline.

Groups are welcome to submit their memos at an earlier date. Marks will only be posted after the submission deadline, but no later than the evaluation deadline outlined in [Milestones](#) below.

Submissions must adhere to the following guidelines:

- Each memo should be written to the client, addressing the client's concerns, analyzing the client's options, and recommending a course of action.
- Each memo should be single-spaced, use Arial 11 font and submitted as a single .pdf file containing all exhibits.
- Each memo, including all references, citations and exhibits must not exceed 10 pages.
  - For guidelines on citing sources, refer to *EY's Guide to Tax Research and Writing*, which can be accessed through CPA Canada's [knotia.ca](http://knotia.ca)
- Each memo must demonstrate a thorough, in-depth understanding and analysis of the client's issues and viable options, and provide a standard of detailed analysis, conclusions and recommendations that would be expected from a practicing tax professional.

## **EVALUATION OF TAX MEMOS**

Each submission will be evaluated using the Case Evaluation Rubric. Each submission must receive an overall mark of Satisfactory. Completed evaluations will be posted on the LMS by the following dates:

- Part 1 – December 16, 2019
- Part 2 – March 9, 2020
- Part 3 – June 1, 2020

Where a submission receives an overall mark of Unsatisfactory, group members have an opportunity to discuss the project's deficiencies with the marker. **The onus is on each group to contact CPA Canada ([lcruz@cpacanada.ca](mailto:lcruz@cpacanada.ca)) to connect with the marker.** These discussions must take place by the following dates:

- Part 1 – December 20, 2019
- Part 2 – March 13, 2020
- Part 3 – June 5, 2020

The group then has until the following dates to revise and resubmit an amended tax memo:

- Part 1 – January 13, 2020
- Part 2 – March 30, 2020
- Part 3 – June 22, 2020

Only one resubmission per group is permitted – e.g. if your group receives an Unsatisfactory mark on the first tax memo and subsequently receives an Unsatisfactory mark on the second or third memo, the group will automatically be withdrawn from the Program upon receipt of the second Unsatisfactory mark

## **PLAGIARISM AND ZERO TOLERANCE POLICY**

Upon entry to the In-Depth Tax Program, each student signed off on a 'Student Code of Conduct' (for a copy of the Student Code of Conduct, please refer to the Student Handbook). Included in the Code of Conduct is CPA Canada's zero-tolerance policy on plagiarism, violation of which results in immediate withdrawal from the program.

As stated in the Student Handbook:

*Plagiarism includes the use of someone else's language or ideas without providing proper acknowledgment. Plagiarism may include, but is not limited to, copying from the Internet, a published source, or the work of a previous or current student, or copying a course solution from a previous or current offering of the course.*

*CPA Canada, together with employers, expects students to uphold the highest standards of professional and ethical conduct. As such, a zero-tolerance policy will be enforced regarding the Student Code of Conduct and Grounds for Withdrawal from the Course. Any infractions will be exercised on immediately, including notifying the student's employer/Performance Manager.*

## **MILESTONES**

<b>Milestone</b>	<b>Date</b>
CPA Canada provides detailed project description to students	Following Year 3 registration deadline
Students inform CPA Canada of group members	No later than July 26, 2019
CPA Canada releases Part 1 of the client facts	September 27, 2019
Part 1 submission deadline  CPA Canada releases Part 2 of the client facts	November 18, 2019
Part 1 evaluation deadline	December 16, 2019
Part 2 submission deadline  CPA Canada releases Part 3 of the client facts	February 10, 2020
Part 2 evaluation deadline	March 9, 2020
Part 3 submission deadline	May 11, 2020
Part 3 evaluation deadline	June 1, 2020

## **WORKING IN TEAMS**

Learning to work in teams is an important component of your education and reflects the reality of how tax practitioners work. CPA Canada recommends students establish ground rules regarding timelines, communication and conflict resolution during their first meeting(s) to ensure that all group members' expectations are aligned.

When working in a team, students are expected to:

- Treat other group members with courtesy and respect
- Behave professionally
- Honour the ground rules established by the team
- Contribute substantially and proportionally to the project
- Ensure sufficient familiarity with the entire contents of the project to sign off on it as original work
- Meet deadlines established by the team.

When working in groups, conflicts can and do occur. Conflicts are part of a team's process of learning how to work together effectively and, if managed appropriately, can generate productive discussions and creative solutions.

Groups are expected to resolve disputes or misunderstandings as soon as they arise (and before submitting any component of the Year 3 Project). Where a group is unable to reach a mutually agreeable solution, the entire group must advise and meet with CPA Canada as soon as possible. CPA Canada will listen to all group members and help to develop options for improving the team process.