CPA
CHARTERED
PROFESSIONAL
ACCOUNTANTS
CANADA

IN-DEPTH TAX PROGRAM

The most comprehensive tax training in Canada

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OVERVIEW

PROGRAM HIGHLIGHTS

The In-Depth Advantage

The In-Depth Tax Program is the most comprehensive, practical and relevant tax training available in Canada. It's the leading choice for professional accountants and other qualified professionals who are serious about excelling in today's complex tax environment.

This program will help you build a strong foundation of technical knowledge and valuable skills in research, analysis and critical thinking. Learn how to help your organization develop strategic business goals that align with today's tax legislation, while staying competitive in the marketplace.

When you graduate, you will be well-equipped to kickstart a long and successful career in tax.

Certificate of Achievement

Students who successfully complete all components of the In-Depth Tax Program receive the CPA Canada Certificate of Achievement, a nationally recognized symbol of excellence in fundamental training and continuing education for tax practitioners.

THREE-YEAR SNAPSHOT

AT A GLANCE

In-Depth integrates self-study, teamwork, lectures and group tutorials with performance evaluation and expert feedback at every step. For the incoming cohort of 2020, all learning components of Year 1 will be offered virtually.

Year	October 1 to November 30, 2020	December 1, 2020 to June 30, 2021	Summer to Fall 2021
1	**ORIENTATION AND RESEARCH COURSE** **Self-study:** elearning modules, videos, exercises	**GROUP STUDY 1** **Self-study:** elearning modules, exercises, assessments, case studies **Facilitated sessions:** small group discussion feedback on case study submissions	**TUTORIAL SERIES 1** **Self-study:** elearning modules, exercises, videos, case studies **Facilitated sessions:** small group discussion
	CPD hours: 10	CPD hours: 120	CPD hours: 30

Year	Late Fall 2021 to Summer 2022	Summer to Fall 2022
2	**GROUP STUDY 2** **Self-study:** elearning modules, exercises, assessments, case studies **Facilitated sessions:** small group discussion feedback on case study submissions	**TUTORIAL SERIES 2** **Self-study:** elearning modules, exercises, videos, case studies **Facilitated sessions:** small group discussion
	CPD hours: 145	CPD hours: 30

Year	Late Fall 2022 to Summer 2023	Summer to Fall 2023
3	**GROUP STUDY 3 AND YEAR 3 PROJECT** **Self-study:** elearning modules, exercises, assessments **Group project with feedback**	**TUTORIAL SERIES 3** **Self-study:** elearning modules, exercises, videos, case studies **Facilitated sessions:** small group discussion
	CPD hours: 80	CPD hours: 30

Note: *Learning components of Year 2 and 3 may be held virtually and/or in person. Format is subject to change.*

ADMISSION AND REGISTRATION

REQUIREMENTS

The In-Depth Tax Program is for Canadian accountants, lawyers and other professionals who specialize in Canadian income tax.

To qualify for admission, you must:

1. Be a CPA or lawyer called to the Canadian Bar; an articling CPA or law student; or a university graduate working in the tax group of an organization.
2. Be employed full time in a tax role and spend at least 70 per cent of your time working on Canadian income tax matters.

It is strongly recommended that you have access to mentorship from a senior income tax professional throughout the program.

REGISTRATION

Year 1 registration for Orientation and Research Course and Group Study 1 opens July 8, 2020 and closes September 7, 2020. No late enrollments are accepted.

NEXT STEPS

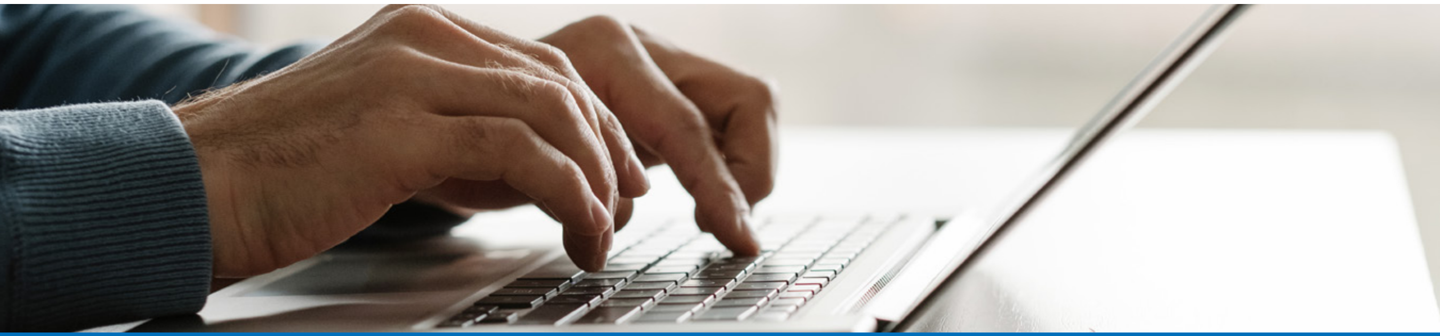
Orientation and Research Course (ORC)

Once you are accepted into the program, we will send you login details for the In-Depth learning management system (LMS). This is how all course materials are delivered, and where key information and announcements are posted. You will receive this information before October 1.

Group Study 1 (GS1)

Starting December 1, and following completion of the ORC, materials for GS1 are made available on the LMS. Groupings for GS1 will be confirmed in November based on your location and preferred meeting day. For 2020-2021, all GS1 meetings are virtual.

GS1 sessions begin in December. Pre-work is required before attending each session in order to fully participate in and comprehend the discussion.



FEES, TERMS AND CONTACT INFO

TERMS AND CONDITIONS

Program fees

The following course fees (plus applicable taxes) are for the incoming cohort of 2020.

COURSE	TUITION
Orientation and Research Course	$795
Group Study 1	$2,400
Tutorial Series 1	$2,525
Group Study 2	$2,400
Tutorial Series 2	$2,525
Group Study 3 and Year 3 Project	$2,400
Tutorial Series 3	$2,525

Note: *Pricing is subject to change.*

Cancellation policy

To cancel, you must submit a request in writing to CPA Canada at least one month in advance of the course start date. For Year 1 students, the cancellation deadlines are September 1, 2020 for ORC and November 1, 2020 for GS1. Refunds are in full, less a $300 administrative fee (plus applicable taxes). Any cancellation received after these deadlines will not be eligible for a refund.

CONTACT US

Need more information or assistance? Our team can help.

Email taxcourses@cpacanada.ca
Phone 416-204-3349
Website cpacanada.ca/InDepthTax

YEAR 1 SCHEDULE

During the first year of In-Depth, you will develop foundational knowledge and skills to navigate a variety of tax issues. The use of case studies will help you practice your tax problem-solving and research skills, as well as illustrate the application of technical knowledge to business scenarios.

ORIENTATION AND RESEARCH COURSE

Online learning
10 hours
October to November 2020

A mix of elearning and activities to get you started.

- Introduction to the In-Depth Tax Program
- The CPA Way for Tax
- How to use the Income Tax Act
- Ethics for the tax practitioner
- Tax administration
- Introduction to Group Study

GROUP STUDY 1

Online learning + virtual classrooms
120 hours
December 2020 to June 2021

Each lesson includes independent learning, knowledge checks, assessments and assignments that are submitted for individualized feedback.

Lesson I:

- Individual residency
- Individual sources of income
- Retirement plans

Lesson II:

- Corporate residency
- Income from business and property
- Computation of income from business and property

Lesson III:

- Capital gains and losses
- Lifetime capital gains deduction
- Capital gains deferral

Make sure you submit the assessment for each lesson to unlock the case studies, which are necessary for assignments and participating in virtual classrooms. Case studies are only available after you successfully complete the online assessments.

TUTORIAL SERIES 1

Online learning + virtual classrooms
30 hours
Summer to Fall 2021

Bring it all together with focused self-study that feature a combination of videos, activities, pre-readings and elearning, followed by facilitated group sessions.

- Attribution
- Relationships
- Control
- Corporate taxation
- Shareholder taxation
- Acquisition of control attribution
- Section 85
- Trusts
- Partnerships

Please note that the pre-work is mandatory to participate in group sessions.

LOOKING AHEAD: YEAR 2

Build on the foundation you established in Year 1 by taking a deeper dive into the world of tax with Group Study 2 and Tutorial Series 2. The format includes a combination of modalities: online learning, self-study and facilitated group sessions.

In Year 2, you'll continue developing your tax skills and technical knowledge, while also learning new approaches to complex problem solving, tax planning and more.

GROUP STUDY 2

Online, virtual and/or in-person
145 hours
Late Fall 2021 to Summer 2022

GS2 lessons and case studies cover topics such as:

- Stop-loss rules
- Tax-deferred share exchanges
- Sale of assets versus shares
- Surplus stripping
- Preferred share financing
- Indirect tax

Each lesson includes independent learning and knowledge checks. Make sure you submit the assessments for each lesson to unlock the case studies, which are necessary for assignments and participating in virtual classrooms. Case studies are only available after you successfully complete the online assessments.

TUTORIAL SERIES 2

Online, virtual and/or in-person
30 hours
Summer to Fall 2022

The TS2 experience includes a series of intensive sessions with material on:

- Share exchanges
- Amalgamations and wind-ups
- Anti-avoidance provisions (84.1/55(2))
- Estate freezes
- Post-mortem taxation
- International basics
- Inbound and outbound taxation

Note: *Topics and format are subject to change. Updates will be provided once available before Year 2 begins.*

LOOKING AHEAD: YEAR 3

The final year of In-Depth is where you will be able to round out your learning with the identification and analysis of advanced tax issues. The format includes a combination of modalities similar to the second year, but with a greater emphasis on discussion and collaboration between students.

GROUP STUDY 3 + YEAR 3 PROJECT

Online learning and group work
80 hours
Late Fall 2022 to Summer 2023

GS3 lessons cover topics such as:

- Immigration and emigration
- Transfer pricing
- Safe income and safe income on hand
- GAAR
- Partnership taxation

Each lesson includes independent learning, knowledge checks and assessments. The Year 3 Project is a cumulative group project based on real-life scenarios where you will learn how to refine your role as a trusted advisor by working in small groups on a comprehensive client solution. Like other components of the program, successful completion is required to move on to TS3.

TUTORIAL SERIES 3

Online, virtual and/or in-person
30 hours
Summer to Fall 2023

The TS3 experience includes a series of intensive sessions with material on:

- Debt forgiveness
- Business takeovers
- Section 88(1)(d) bump denial rules
- Section 55(2)
- Section 55(3)
- Foreign affiliates and FAPI
- Post-mortem planning

Note: *Topics and format are subject to change. Updates will be provided once available before Year 3 begins.*

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