



**CPA** CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
CANADA

# IN-DEPTH TAX PROGRAM

Deepen your knowledge.  
Elevate your career.





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# OVERVIEW

## PROGRAM HIGHLIGHTS

### The In-Depth Advantage

The In-Depth Tax Program (In-Depth) 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.

In-Depth will help you build a strong foundation of technical knowledge and valuable skills in research, analysis and critical thinking. You will be well-equipped to help your organization reach strategic business goals that align with today's tax legislation, while staying competitive in the marketplace.

When you graduate, you will be ready to kickstart a long and successful career in tax!

### Bilingual Option

All Group Study material and a portion of the Tutorial Series material are available in French. French speaking tutorial groups, including a French speaking facilitator, are available for all Group Study and Tutorial Series components of the program, subject to a minimum participant enrolment. For more information, please refer to the French version of the brochure.

### Certificate of Achievement

As a graduate of In-Depth, you will 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 evaluation on case study submissions and expert feedback at every step.

For the incoming cohort of 2023, the Orientation and Research Course and Group Study 1 will be offered virtually. Mode of delivery for the remaining parts of the program will be communicated as you register for each component.

Year	Fall 2023	Late Fall 2023 to Spring 2024	Summer to Fall 2024
<b>1</b>	<p><b>ORIENTATION AND RESEARCH COURSE</b></p> <p><b>Independent Study:</b> eLearning, videos, assessments</p> <p><b>CPD hours*: 18</b></p>	<p><b>GROUP STUDY 1</b></p> <p><b>Independent Study:</b> eLearning, assessments, case studies</p> <p><b>Facilitated Sessions:</b> small group discussion and feedback on case study submissions</p> <p><b>CPD hours*: 135</b></p>	<p><b>TUTORIAL SERIES 1 (6-day course)</b></p> <p><b>Independent Study:</b> eLearning, exercises, videos</p> <p><b>Lectures</b></p> <p><b>Facilitated Sessions:</b> small group discussion, case studies</p> <p><b>CPD hours*: 35</b></p>

Year	Late Fall 2024 to Spring 2025	Summer to Fall 2025
<b>2</b>	<p><b>GROUP STUDY 2</b></p> <p><b>Independent Study:</b> eLearning, assessments, case studies</p> <p><b>Facilitated Sessions:</b> small group discussion and feedback on case study submissions</p> <p><b>CPD hours*: 130</b></p>	<p><b>TUTORIAL SERIES 2 (6-day course)</b></p> <p><b>Independent Study:</b> eLearning, exercises, videos</p> <p><b>Lectures</b></p> <p><b>Facilitated Sessions:</b> small group discussion, case studies</p> <p><b>CPD hours*: 35</b></p>

Year	Late Fall 2025 to Spring 2026	Summer to Fall 2026
<b>3</b>	<p><b>GROUP STUDY 3 AND YEAR 3 PROJECT</b></p> <p><b>Independent Study:</b> eLearning, assessments</p> <p><b>Group Project with Feedback</b></p> <p><b>CPD hours*: 70</b></p>	<p><b>TUTORIAL SERIES 3 (6-day course)</b></p> <p><b>Independent Study:</b> exercises, videos</p> <p><b>Lectures</b></p> <p><b>Facilitated Sessions:</b> small group discussion, case studies</p> <p><b>CPD hours*: 35</b></p>

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

\* CPD hours are approximations and are subject to change. Actual CPD hours will be provided at the beginning of each course. The authority to decide what learning program constitutes acceptable CPD to meet regulatory requirements remains solely with each provincial CPA body in respect of each of its members.



# 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 university or college graduate.
2. Be a CPA having successfully passed the CFE, a lawyer called to the Canadian Bar having completed all articling requirements, or a university or college graduate working in the tax group of an organization.
3. Be employed full time in a tax role and spend at least 70 per cent of your time working on Canadian income tax matters.
4. Have a minimum of 12 months full-time work experience in a Canadian income tax role or equivalent (e.g., audit & assurance with exposure to tax returns and tax issues).

It is also essential that you have access to support and mentorship from a senior income tax practitioner who will be your performance manager throughout the program.

## REGISTRATION

Year 1 registration for the Orientation and Research Course and Group Study 1 opens July 5, 2023 and closes August 31, 2023. Late enrolments will not be accepted.

## NEXT STEPS

### Orientation and Research Course (ORC)

You will receive your login details to the In-Depth Learning Management System (LMS) upon registration. Materials for ORC will be available on the LMS as of September 19, 2023.

### Group Study 1 (GS1)

Starting in November, and following successful completion of the ORC, materials for GS1 will be available on the LMS. In late October, you will be assigned to a group based on your time zone and preferred meeting day. All GS1 meetings will be held virtually.

The GS1 sessions begin in November. 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 tuition fees (plus applicable taxes) are for the incoming cohort of 2023. The fees below do not include hotel, transportation fees and other incidental fees you may incur for the Tutorial Series courses.

YEAR	COURSE	TUITION (plus applicable taxes)
1	Orientation and Research Course	\$795
	Group Study 1	\$2,400
	<b>Registration Total</b>	<b>\$3,195</b>
	Tutorial Series 1	\$2,625
2	Group Study 2	\$2,400
	<b>Registration Total</b>	<b>\$5,025</b>
	Tutorial Series 2	\$2,625
3	Group Study 3 and Year 3 Project	\$2,400
	<b>Registration Total</b>	<b>\$5,025</b>
	Tutorial Series 3	\$2,625
	<b>Registration Total</b>	<b>\$2,625</b>

**Note:** Pricing is subject to change.

### Cancellation policy

To cancel, you must submit a written request to CPA Canada at least 30 days prior to the start date of the course. Refunds are available, subject to a \$300 administrative fee (plus applicable taxes). Any cancellation received less than 30 days prior to the course start date will not be eligible for a refund.

## CONTACT US

Need more information or assistance? Our team can help.

**Email** [taxcourses@cpacanada.ca](mailto:taxcourses@cpacanada.ca)

**Website** [indepth.cpacanada.ca](http://indepth.cpacanada.ca)

**Click to book a phone call** (This service is available in English only)

# 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

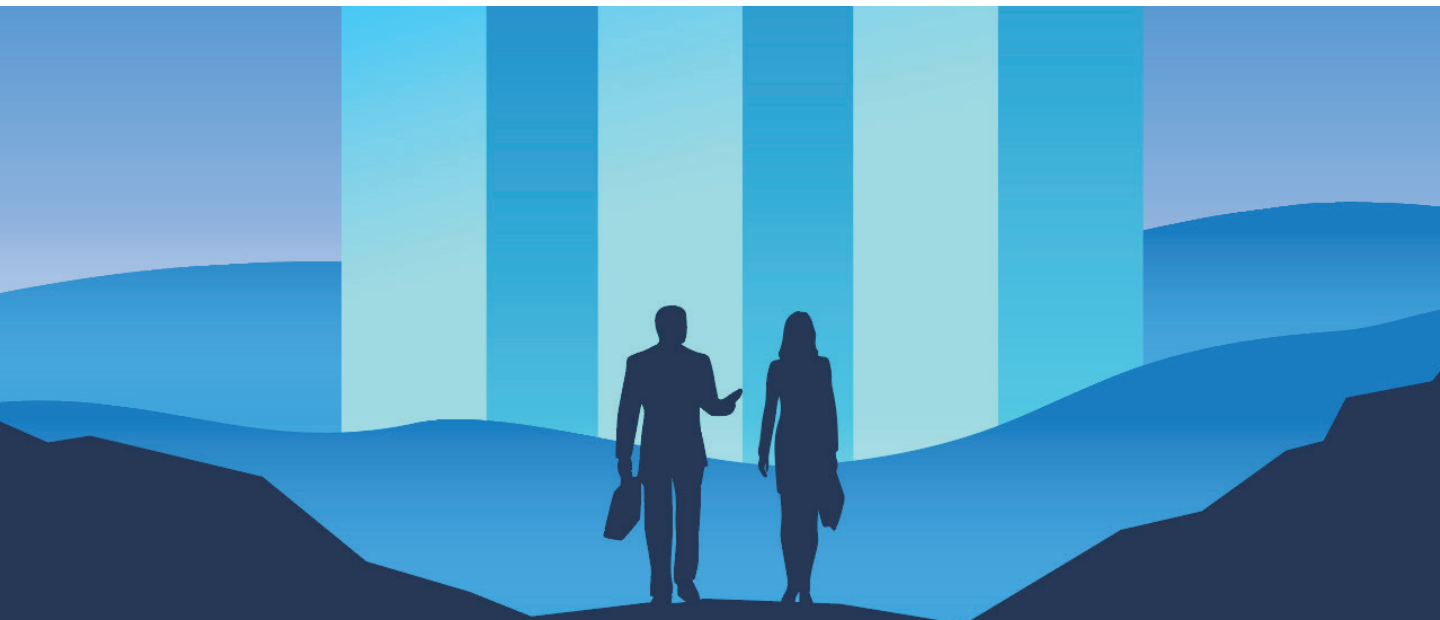
### Independent Study

*September to October 2023*

A mix of eLearning and activities to get you started.

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

*\*The authority to decide what learning program constitutes acceptable CPD to meet regulatory requirements remains solely with each provincial CPA body in respect of each of its members.*



## GROUP STUDY 1

### Independent Study and Facilitated Sessions

*November 2023 to May 2024*

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

GS1 covers topics such as:

- Business and property taxation
- Capital gains and losses
- Death of a taxpayer
- Individual taxation
- Introduction to GST/HST
- Residency

## TUTORIAL SERIES 1

### Lectures and Facilitated Sessions

*July to October 2024*

Bring it all together with a combination of lectures, activities and eLearning, followed by facilitated group sessions.

- Acquisition of control
- Attribution
- Control
- Corporate taxation
- Partnerships
- Relationships
- Shareholder taxation
- Tax on split income
- Trusts





# 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: independent learning, self-study and facilitated group sessions.

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

## GROUP STUDY 2

### Independent Study and Facilitated Sessions

*November 2024 to May 2025*

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

GS2 covers topics such as:

- Corporate reorganizations (s.86/51)
- Paid-up capital and surplus stripping
- Sale of assets versus shares
- Section 85
- Stop-loss rules

## TUTORIAL SERIES 2

### Lectures and Facilitated Sessions

*July to October 2025*

Bring it all together with a combination of lectures, activities, and eLearning, followed by facilitated group sessions.

- Amalgamations and wind-ups
- Anti-avoidance provisions (84.1/55(2))
- Estate freezes
- Excessive interest and financing expense limitation (EIFEL)
- International tax
- Post-mortem taxation
- Share exchanges

# 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 more complex 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

### Independent Study and Group Project

*November 2025 to May 2026*

Each lesson includes independent eLearning, knowledge checks and assessments.

GS3 covers topics such as:

- Debt forgiveness
- GAAR
- GST/HST, QST, and PST
- Mandatory disclosures, notifiable transactions and uncertain tax positions
- Preferred share financing
- Safe income and safe income on hand
- Transfer pricing

The Year 3 Project is a cumulative group project based on real-life scenarios where you will apply the knowledge learned as you take on the role of a trusted advisor by working in small groups on a comprehensive client solution.

## TUTORIAL SERIES 3

### Independent Study and Facilitated Sessions

*July to October 2026*

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

- Debt forgiveness
- International tax
- Foreign affiliates and FAPI
- Paragraph 88(1)(d)
- Restrictive covenants
- Subsection 55(2)
- Subsection 55(3)

