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1. Fundamental Tax Variables in the Decision-Making Process
  - a. Tax planning
  - b. Tax evasion
  - c. Tax avoidance
2. Liability for Tax, Income Determination and Administration
3. Individuals
  - a. Full-time resident
  - b. Deemed resident

- c. Part-time resident
  
- 4. Residency determinations
  - a. Primary (significant) factors
  
  - b. Secondary factors
  
- 5. Determination of Income
  - a. Types of Income
  
- 6. Employed versus Self-Employed
  - a. Economic reality or entrepreneur test
  
  - b. Integration test
  
  - c. Specific results test
  
- 7. Employment Income Under the ITA
  - a. Fundamental Rules and Basic Formula

b. Employee Benefits

8. Taxable and Non-Taxable benefits

a. Employee Loans

b. Home Purchase Loans and Home Relocation Loans

c. Employee Stock Options

9. Deductions from Employment Income

a. Work Space in Home

b. Other deductible expenses

10. Business Income vs. Capital Receipt

11. The Acquisition, Use and Disposal of Depreciable Property

12. Other Income, Other Deductions and Special Rules

a. RRSP and RRIF benefits

b. Scholarship, fellowships, bursaries and research grants

13. Formula for Determining Net Income for Tax Purposes ( A comprehensive example will be provided)

14. Non-Refundable Federal Tax Credits

a. Basic personal exemption

b. Child credit

c. Spousal credit

d. Age credit

e. Employment credit

f. Public transit pass credit

g. Child fitness credit

h. Tuition fees credit

## 15. Payment of Tax - Individuals