

# **ANNEX A: STATEMENT OF WORK**

## **1.0 TITLE**

Continuous Professional Education Program (CPEP) Courses

## **2.0 OBJECTIVE**

To provide qualified instructors to develop, present and deliver advance level courses in both Official Languages to senior employees with Canadian tax laws at the highest complexity level. Editorial services of established course materials may be required following reviews, updates and development of new course materials as and when required.

## **3.0 BACKGROUND**

- 3.1 The Canada Revenue Agency's (CRA) mandate is to promote compliance with Canada's tax legislation and regulations through education, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians. The CRA also oversees various federal and provincial tax credit programs.
- 3.2 The CPEP is a curriculum of courses designed to increase the knowledge and analytical skills of senior employees in positions requiring expert knowledge of Canadian tax law in specialized areas. The development of these skills enables employees to carry out their compliance activities more efficiently and effectively, within a changing and complex environment.

## **4.0 SCOPE OF WORK**

- 4.1 The Contractor will update and/or develop, and deliver one or more CPEP course(s) for an audience of senior income tax auditors, officers, and managers who occupy positions that require Canadian tax knowledge in specialized areas;
- 4.2 The Contractor will review and discuss changes of course materials with the Project Authority when necessary; and
- 4.3 The Contractor will provide qualified instructors to present and deliver the CPEP course(s) at the dates, locations, and in the official language as required by the client.

## 5.0 TASKS

The Contractor must:

### 5.1 For Instructor Suitability:

- 5.1.1 Provide qualified instructor(s) to present and deliver the course material in English and/or French (as needed);
- 5.1.2 Provide instructors that have current and extensive experience (at least 5 years) on the subject matter being presented regarding the particular CPEP course;
- 5.1.3 Ensure instructors are thoroughly familiar with course material, including preparatory readings, course reference guides, course handouts, previous and current court cases and current amendments relevant to the course material;
- 5.1.4 Instructors must demonstrate support for the CRA's values of integrity, professionalism, respect, and co-operation. The instructor must present a fair, objective and balanced view of Canadian tax law interpretation and application. This equally applies to all invited guest speakers; and
- 5.1.5 Complete and return an Instructor's Report (see Appendix 1: Sample Instructor's Report) at the end of each session.

### 5.2 For Course Presentations/Delivery:

- 5.2.1 Provide qualified instructor(s) to present and deliver course material;
- 5.2.2 Instructors must be available for the duration of the course on the days specified, and at the time and location specified. A qualified replacement is acceptable subject to the Project Authority's approval;
- 5.2.3 Instructors must respect and adhere to the course outline and allotted times.

### 5.3 For Editorial Services:

- 5.3.1 Review and modify course material to include the following:
  - A Table of Contents that includes all course content to be presented during the session as per Appendix 2
  - Where necessary, pre-course reading documents that include recent and relevant articles and/or a list of recommended readings related to the course topics
- 5.3.2 Review, and update and/or develop the course material, including manuals, course presentations, cases, and any other readings, articles, case studies or scenarios that are discussed during the course;

- 5.3.3 The contractor must ensure they have the required copyright permissions for all third party informational material to be used in the course;
- 5.3.4 Provide an Instructor's Guide that describes how the course will be delivered;
- 5.3.5 Provide suggestions and/or recommendations to add, delete, and/or amend any component of the course for the purpose of improving course content, delivery, and structure;
- 5.3.6 Incorporate current amendments of the *Income Tax Act*, legislation or regulations, including most recent CRA policies, directives, or procedures relating to the course to be validated by the Project Authority;
- 5.3.7 All course materials will be provided in both Official Languages;
- 5.3.8 All course material shall be in electronic format(s), Microsoft Office 2007 version or newer, in electronic PDF format, and in hard copy;
- 5.3.9 Any changes to course material shall be registered in the "Track Changes" mode;
- 5.3.10 Review and discuss changes with the Project Authority before the final draft submission.

## **6.0 CLIENT SUPPORT**

The CRA will:

- 6.1 Be responsible for the administrative aspects of the course – including booking course facilities, necessary equipment (excluding laptops), printing and distributing of required course training material, and other supplies for the course participants;
- 6.2 Provide the instructors with the Instructor's Report, to be completed and submitted to the Project Authority at the conclusion of each session.

## **7.0 CONSTRAINTS**

- 7.1 Instructors must provide their own laptops and must be familiar with the use of a laptop and video display equipment (for Microsoft PowerPoint presentations, etc.).

## 8.0 DELIVERABLES and ASSOCIATED SCHEDULE

**Table 1 – Deliverables**

<b>Deliverables</b>	<b>Timing</b>
Provide current available course material to Contractor for review and update.	The CRA will provide the Contractor with existing material within 10 business days after contract award.
Contractor will provide newly developed or modified course material with Track Changes and revised pre-course reading list to Project Authority.	Within 45 business days after receipt of materials from CRA.
Contractor will provide a copy of the Instructor's Guide to Project Authority.	Within 45 business days after receipt of materials from CRA.
Feedback and/or acceptance of Track Changes by Project Authority.	The CRA will provide feedback and/or acceptance of changes to the Contractor within 30 business days after receipt of materials from Contractor.
Submit final course materials to Project Authority.	Within 25 business days after receipt of feedback/acceptance of track changes from CRA.
Approve final course material.	The CRA will provide acceptance within 20 business days after receipt of complete final materials from Contractor.
Submit name of instructor and guest speakers (if applicable) to Project Authority.	Within 30 business days prior to the scheduled course date.
Submit Instructor's Report electronically to Project Authority	To be sent within 5 business days after the completion of scheduled course by scanned email.

**Table 2 – Example of Course Schedule for 2015**

<b>Date</b>	<b>Location</b>	<b>Language of Instruction</b>
September XX, 2015	EAST	English
October XX, 2015	WEST	English
November XX, 2015	CENTRAL	English
November XX, 2015	CENTRAL	French

## Appendix 1: SAMPLE INSTRUCTOR'S REPORT

Instructor Name:

Course Name / Number:

Location:

Date:

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NOTHING TO REPORT

***Or,***

Please check all boxes that apply and comment/explain in the space provided below:

- Physical course facilities
- Course equipment
- Course material
- Participant knowledge/experience
- Participant motivation/attitude
- Special situations/events affecting course delivery (ex. fire drill)
- Participant Evaluations
- Other

Comments:

***\*Please forward an electronic copy of the Instructor's Report to the Project Authority as outlined in the Contract.***

## **APPENDIX 2: SAMPLE TABLE OF CONTENTS**

- Introduction: course objectives, methodology, and instructor introduction
- Basic FAPI concepts
- Distributions
- Capital Gains
- Investment Business
- Subsection 95(2)
- Foreign Affiliate Reorganizations
- Surplus Adjustments
- Regulations
- Foreign Tax Credit Generators
- Conclusions