

Comments on Candidate Performance on the March 2019 Taxation Elective Examination

Candidates appeared to have enough time to answer all requireds in each case.

Some candidates struggled with technical knowledge and candidates who struggled with this had a hard time both identifying and analyzing issues correctly.

When analyzing issues, candidates sometimes jumped to the conclusion or recommendation without first providing the required analysis. This leads to a shallow discussion with no support for the candidate's recommendations.

Case facts were well used by most candidates, who attempted to integrate them into their analysis.

Strengths of the candidates:

- Most candidates appear to have properly interpreted their role and the situations presented in the Case portion of the exam.
- Nearly all candidates adequately communicated within their response. Language used was appropriate and quantitative information was well presented.
- Candidates generally provided an appropriate balance between their quantitative and qualitative analysis and appear to have had sufficient time to address all required elements of the cases.
- Most candidates applied case facts to present reasonable, and convincing conclusions and/or recommendations.

Weaknesses of the candidates:

- Some candidates did not identify or attempt to address all of the required elements of the cases. In some instances, a lack of technical knowledge may have prevented them from addressing certain required elements, or perhaps this is an indication that additional time should be spent identifying the required elements of each case, and planning their response.
- Some candidates appeared to lack some of the technical knowledge needed to provide complete and accurate responses. For example, many candidates struggled to properly discuss eligibility for childcare deductions.
- Many candidates appeared to have struggled with some of the technical knowledge required to correctly respond to the Objective-Format questions of the exam.