



28 March 2017

Mr. Bob Hamilton, Commissioner of Revenue and Chief Executive Officer
Canada Revenue Agency
555 MacKenzie Avenue
7th Floor
Ottawa, ON
K1A 0L5

bob.hamilton@cra-arc.gc.ca

Information Request: IR0284

Dear Mr. Hamilton:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent analysis to the Senate and to the House of Commons about the nation's finances and the economy, the estimates of the government, and the cost of programs, legislation, and policies. In carrying out its mandate, the PBO often requires access to information held by government departments. When such information is needed, the PBO makes a request to the department holding the information.

The PBO is currently undertaking an analysis pursuant to section 79.2(a) of the *Parliament of Canada Act*, which mandates the PBO to "provide independent analysis to the Senate and to the House of Commons about the state of the nation's finances, the estimates of the government and trends in the national economy."

In pursuing this work, the PBO would ask that, pursuant to section 79.3 of the *Parliament of Canada Act*, you provide access to the following information:

Regarding Schedule 1 of the T2 return, we would like to know the aggregate amount of line numbers 290 to 294 and 390 to 394 for the 2009 to 2015 taxation years grouped by the type of description provided in lines 600 to 604 and 700 to 704 respectively, or grouped by the type of description provided in an attachment submitted by the taxpayer.

If the amount found on lines 290 to 294 or 390 to 394 for a particular taxpayer was reallocated to another line on schedule 1, we would like to know the aggregate amount for all taxpayers that was allocated for each line number that was changed. We would like to know the reallocations amount and corresponding line numbers for the 2009 to 2015 taxation years.

We would appreciate that you provide access to this information by 13 April 2017. If we do not hear back from you by that date, we may consider your non-response a deemed refusal and, accordingly, report it to our named committees as instructed.

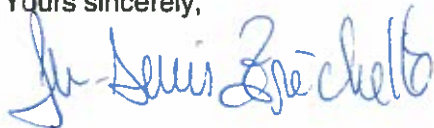
Attached is a reply form. It too should be filled out and returned by 13 April 2017, whether or not you provide access to the requested information. The details contained in the reply form will assist us in preparing the PBO annual report.

Your response letter will be posted on the PBO website and, therefore, it should not be marked "confidential". Could you please attach the requested information separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Should you or your staff have any questions about this information request, the analyst responsible, Mark Mahabir can be contacted directly at mark.mahabir@parl.qc.ca, 613-301-6708.

I want to thank you for your assistance in this matter. Providing timely and effective analysis to the Senate and House of Commons is the PBO's primary objective. The degree to which this is possible depends, to a large extent, on free and timely access to quality information held by government departments. In doing so, you are assisting us in better serving the Senate, the House of Commons, and their members.

Yours sincerely,



Jean-Denis Fréchette
Parliamentary Budget Officer

c.c.: Katharine Rechico, Assistant Secretary to the Cabinet,
Privy Council Office, Liaison Secretariat for Macroeconomic Policy

Attachment: Reply form for IR0284



Reply Form / Formulaire de réponse

28 March 2017 / 28 mars 2017

Canada Revenue Agency / Agence du revenu du Canada

1. Information request No.: / N° de la demande d'information :	IR0284			
2. Response required by: / Réponse demandée d'ici le :	13 April 2017 / 13 avril 2017			
3. Contact: / Personne-ressource :	Mark Mahabir, mark.mahabir@parl.gc.ca , 613-301-6708			
4. Information requested: /	<p>Regarding Schedule 1 of the T2 return, we would like to know the aggregate amount of line numbers 290 to 294 and 390 to 394 for the 2009 to 2015 taxation years grouped by the type of description provided in lines 600 to 604 and 700 to 704 respectively, or grouped by the type of description provided in an attachment submitted by the taxpayer.</p> <p>If the amount found on lines 290 to 294 or 390 to 394 for a particular taxpayer was reallocated to another line on schedule 1, we would like to know the aggregate amount for all taxpayers that was allocated for each line number that was changed. We would like to know the reallocations amount and corresponding line numbers for the 2009 to 2015 taxation years.</p>			
Information demandée :	<p>Nous aimerions obtenir le total des montants inscrits aux lignes nos 290 à 294 et 390 à 394 de l'annexe 1 de la déclaration T2 pour les années d'imposition 2009 à 2015, les chiffres étant regroupés selon le type de description indiqué aux lignes 600 à 604 et 700 à 704 respectivement, ou regroupés selon le type de description indiqué dans une pièce jointe soumise par le contribuable.</p> <p>Si un montant inscrit aux lignes 290 à 294 ou 390 à 394 pour un contribuable donné a été réaffecté à une autre ligne de l'annexe 1, nous aimerions obtenir le montant total, pour tous les contribuables, qui a été affecté à chaque numéro de ligne modifié. Nous souhaitons connaître le montant des réaffectations et le numéro des lignes correspondantes pour les années d'imposition 2009 à 2015.</p>			
5. Information requested: / Information demandée :	<input type="checkbox"/> Provided / Communiquée	Go to the 7 th question / Passez à la 7 ^e question	<input type="checkbox"/> Not provided / Non communiquée	Go to the next question. / Passé à la question suivante.
6. If the information requested is not provided, please explain: / Si l'information n'est pas communiquée, veuillez en indiquer la raison :	<input type="checkbox"/> It is personal information "the disclosure of which is restricted under section 19 of the Access to Information Act or any provision set out in Schedule II to that Act." <i>Parliament of Canada Act, s. 79.3(2)(a).</i> / Il s'agit de renseignements personnels		<input type="checkbox"/> It is "contained in a confidence of the Queen's Privy Council for Canada described in subsection 69(1) of that Act and is not contained in any other record, within the meaning of section 3 of that Act." <i>Parliament of Canada Act, s. 79.3(2)(b).</i> /	

	<p>« dont la communication est restreinte en vertu de l'article 19 de la <i>Loi sur l'accès à l'information</i> ou d'une disposition figurant à l'annexe II de cette loi ». <i>Loi sur le Parlement du Canada</i>, al. 79.3(2)a).</p>	<p>Les données sont « contenues dans les documents confidentiels du Conseil privé de la Reine pour le Canada visés au paragraphe 69(1) de cette loi » et elles ne sont pas contenues dans d'autres documents au sens de l'article 3 de cette loi. <i>Loi sur le Parlement du Canada</i>, al. 79.3(2)b).</p>
	<p><input type="checkbox"/> It is not "financial or economic" data. <i>Parliament of Canada Act</i>, s. 79.3(1). /</p> <p>Il ne s'agit pas de données « financières ou économiques ». <i>Loi sur le Parlement du Canada</i>, par. 79.3(1).</p>	<p><input type="checkbox"/> It is not "data." <i>Parliament of Canada Act</i>, s. 79.3(1). /</p> <p>Il ne s'agit pas de « données ». <i>Loi sur le Parlement du Canada</i>, par. 79.3(1).</p>
	<p><input type="checkbox"/> It is not required for "the performance of [the PBO's] mandate." <i>Parliament of Canada Act</i>, s. 79.3(1) /</p> <p>Les données ne sont pas « nécessaires à l'exercice [du mandat du DPB] ». <i>Loi sur le Parlement du Canada</i>, par. 79.3(1).</p>	<p><input type="checkbox"/> Other (provide explanation). /</p> <p>Autre (veuillez préciser)</p>
7. Do you consent to the public disclosure of the information? / Consentez-vous à ce que les renseignements soient divulgués publiquement?	<input type="checkbox"/> Yes / Oui	<input type="checkbox"/> No / Non
Name (Please print.) / Nom (En caractères d'imprimerie S.V.P.) :	Click here to enter text.	
Title: / Titre :	Click here to enter text.	
Signature:		Date: Date
<p>Please return this completed reply form to:</p> <p>Mr. Jean-Denis Fréchette Parliamentary Budget Officer Office of the Parliamentary Officer 50 O'Connor Street, 10th Floor Ottawa, ON K1A 0A9</p> <p>Veuillez faire parvenir le formulaire rempli à :</p> <p>Monsieur Jean-Denis Fréchette Directeur parlementaire du budget Bureau du Directeur Parlementaire du Budget 50, rue O'Connor, 10^e étage Ottawa (Ontario) K1A 0A9</p>		