



17 March 2016

Mr. Andrew Treusch, Commissioner and Chief Executive Officer
Canada Revenue Agency
555 MacKenzie Avenue
7th Floor
Ottawa, ON
K1A 0L5
Andrew.Treusch@cra-arc.gc.ca

Information Request: IR0216

Dear Mr. Treusch:

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:

- The aggregate amount of tax payable and/or taxable income in dispute, and the aggregate amount of the tax deductions or tax credits in dispute, as recorded in pleadings filed with the Tax Court of Canada for purposes of taxpayer appeals of assessments, reassessments, determinations and redeterminations under the *Income Tax Act* and Part IX of the *Excise Tax Act*.

We would appreciate that you provide access to this information by 1 April 2016. 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.

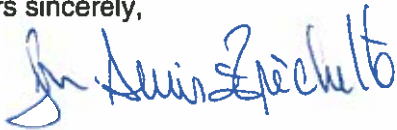
Attached is a reply form. It too should be filled out and returned by 1 April 2016, whether or not you provide access to the requested information. The details contained in the reply form will assist us in preparing the PBO annual report.

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.gc.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.: Mr. Douglas Nevison, Assistant Secretary to the Cabinet,
Privy Council Office, Liaison Secretariat for Macroeconomic Policy

Attachment: Reply form for IR0216



Reply Form / Formulaire de réponse

17 March 2016 / 17 mars 2016

Canada Revenue Agency / Agence du revenu du Canada

1. Information request No.: / N° de la demande d'information :	IR0216			
2. Response required by: / Réponse demandée d'ici le :	1 April 2016 / 1er avril 2016			
3. Contact: / Personne-ressource :	Mark Mahabir, Mark.Mahabir@parl.gc.ca, 613-301-6708			
4. Information requested: /	The aggregate amount of tax payable and/or taxable income in dispute, and the aggregate amount of the tax deductions or tax credits in dispute, as recorded in pleadings filed with the Tax Court of Canada for purposes of taxpayer appeals of assessments, reassessments, determinations and redeterminations under the <i>Income Tax Act</i> and Part IX of the <i>Excise Tax Act</i> .			
Information demandée :	Le montant global de l'impôt exigible ou du revenu imposable en litige, et le montant global des déductions fiscales ou des crédits d'impôt en litige, d'après les actes de procédure déposés auprès de la Cour de l'impôt du Canada dans le cadre d'appels par des contribuables de cotisations, de nouvelles cotisations, de déterminations ou de nouvelles déterminations sous le régime de la <i>Loi de l'impôt sur le revenu</i> ou de la partie IX de la <i>Loi sur la taxe d'accise</i> .			
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</i> , s. 79.3(2)(a). /	<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</i> , s. 79.3(2)(b). /		
	Il s'agit de renseignements personnels « 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).	<input type="checkbox"/> It is not "financial or economic" data. <i>Parliament of Canada Act</i> , s. 79.3(1). /	<input type="checkbox"/> It is not "data." <i>Parliament of Canada Act</i> , s. 79.3(1). /	
	Il ne s'agit pas de données « financières ou économiques ». <i>Loi sur le Parlement du Canada</i> , par. 79.3(1).	Il ne s'agit pas de « données ». <i>Loi sur le Parlement du Canada</i> , par. 79.3(1).		

