



May 7, 2012

Ms. Linda Lizotte-MacPherson
Commissioner
Canada Revenue Agency
555 MacKenzie Avenue
Ottawa, ON K1A 0L5

Re: PBO Information Request IR0084

Dear Ms. Lizotte-MacPherson:

Linda

Pursuant to section 79.3(1) of the *Parliament of Canada Act*, I am requesting data or information that your department holds regarding potential amendments to the *Income Tax Act* to enhance tax incentives for charitable donations, as described below.

Specifically, the House of Commons Standing Committee on Finance asked the Parliamentary Budget Officer to estimate the federal cost of the following three proposals under consideration by the Committee:

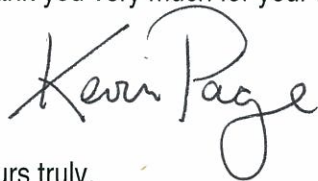
- 1) the elimination of the capital gains tax on charitable donations of shares in a private company;
- 2) the elimination of the capital gains tax on charitable donations of real estate; and
- 3) an extension of the carry-forward period from 5 years to 10 years for which a donation of an eligible ecological gift could be claimed as a tax credit in a future taxation year.

Therefore, I am requesting the following aggregated data, as this information would improve our response to the Committee's request:

- the total value of charitable contributions separated by type (e.g. cash, public shares, etc.) for all individuals from 1997 to the most recently-available data.
- the total value of charitable contributions separated by type (e.g. cash, public shares, etc.) for all corporations from 1997 to the most recently-available data.
- the number and total value of all unclaimed ecogift personal tax credits for all individuals at the end of the 5 year carry-forward period.
- the number and total value of unclaimed ecogift corporate tax deductions for all corporations at the end of the 5 year carry-forward period.

For the latter two parts of this request, if there would be any material costs incurred to collect these data, please contact my staff directly to discuss arrangements for cost recovery, or more generally, if any further clarification of this request is required.

Thank you very much for your attention to this matter.

A handwritten signature in black ink that reads "Kevin Page". The signature is written in a cursive style with a large, looped 'P' at the end.

Yours truly,

Kevin Page
Parliamentary Budget Officer

Encl.

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

PBO Information Request

1) Request Number:	IR0084
2) PBO Contact Name:	Stephen Tapp (613-947-0570 or Stephen.Tapp@parl.gc.ca)
3) Type of Request:	One-time
4) PBO Objective:	To estimate the fiscal impact of proposed tax incentives for charitable donations.
5) Relation to Mandate:	In response to committee requests, the PBO is mandated to estimate the financial cost of any proposal for matters over which Parliament has jurisdiction.
6) Information and Data Requested:	As described on the previous page.
7) Priority:	<i>Urgent</i>
8) Date Request Sent:	May 7, 2012
9) Response Required By:	May 10, 2012