



May 22<sup>nd</sup>, 2024

The Honourable Marie-Claude Bibeau  
Minister of National Revenue  
Canada Revenue Agency  
555 MacKenzie Avenue, 7<sup>th</sup> Floor  
Ottawa ON K1A 0L5

[cra.minister-ministre.arc@cra-arc.gc.ca](mailto:cra.minister-ministre.arc@cra-arc.gc.ca)

## Information Request: IR0782

Dear Minister Bibeau:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent and non-partisan analysis to the Senate and to the House of Commons about matters related to the nation's finances and the economy, the estimates, certain other government documents, and the cost of proposals. In carrying out my mandate, I often require information held by government departments and Crown corporations and I am entitled to free and timely access – subject to limited exceptions – to such information under section 79.4 of the *Parliament of Canada Act*.

I am currently undertaking an analysis pursuant to paragraph 79.2(1)(a) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports analyzing the following federal government documents: (i) a budget tabled by or on behalf of the Minister of Finance; (ii) an economic and fiscal update or statement issued by the Minister of Finance; (iii) a fiscal sustainability report issued by the Minister of Finance; (iv) the estimates of the government for a fiscal year.

For this analysis, I am requesting a breakdown of T1 returns data, and T1 Schedule 3 data by property type, for two groups of individuals for tax years 2013 to 2022:

- High capital gains individuals where:  $T1 \text{ Line } 12700 + \text{line } 24900 - \text{line } 25300 - \text{line } 25400 > \$125,000$
- Low capital gains individuals where:  $T1 \text{ Line } 12700 + \text{line } 24900 - \text{line } 25300 - \text{line } 25400 < = \$125,000$

As described in the corresponding Excel file, we would need a table containing the following information for the two groups of individuals:

- The sum and counts of T1 lines 12700, 24900, 25300 and 25400.

- The sum and counts of T1 schedule 3 lines 10700, 11000, 12400, 13200, 13800, 15300, 15500, 15800, 15900, 10699, 10999, 12399, 13199, 13599, 15199, 15499, 16100, 17400, 17600, 17800, 19100, 19700 and 19900.
- For the counts, please provide the line specific count of observations with a non-zero value.

In order to provide the analysis to parliamentarians in a timely manner, I ask the information to be provided to my office no later than **June 5<sup>th</sup>, 2024**. If access to the requested information cannot be granted by that date, a response must be provided by you or your commissioner as soon as possible.

Should you or your staff have any questions about this information request, the analyst responsible, Ulysse Robert-Lacroix can be contacted directly at [Ulysse.Robert-Lacroix@parl.gc.ca](mailto:Ulysse.Robert-Lacroix@parl.gc.ca), 613-294-2873.

Attached is a reply form. It too should be filled out and returned by June 5<sup>th</sup>, 2024, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, you or your commissioner must provide a written justification for the refusal as required under section 79.41 of the *Parliament of Canada Act*.

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

Providing timely and effective analysis to the Senate and House of Commons and promoting greater budget transparency and accountability are the PBO's primary objectives. 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,



Yves Giroux

Parliamentary Budget Officer

c.c.: Antoine Brunelle-Côté, Privy Council Office, Assistant Secretary to the Cabinet, Liaison Secretariat for Macroeconomic Policy  
Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, Canada Revenue Agency

Attachment: Reply form for IR0782