



28 October 2016

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: IR0269

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(d) of the *Parliament of Canada Act*, which mandates the PBO to estimate the financial cost of any proposal that relates to a matter over which Parliament has jurisdiction at the request of a member or committee of either a House or a joint committee of both Houses.

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:

- I would like to know the number of Canadian-Controlled Private Corporations (the total number and as a percentage of total CCPCs) that are qualified small businesses, family fishing corporations and family farming corporations for each of the 2009 to 2015 calendar years.
- I would like to know the total amount of retained earnings for the beginning of the taxation period and the end of the tax period as reported on the corporation's T2 form 200-GIFI for each CCPCs class mentioned above for the 2009 to 2015 calendar years.
- I would like to know the number of Canadian-Controlled Private Corporations that are qualified small businesses, fishing corporations and farming corporations that submitted a T2 Short Return for the 2009 to 2015 calendar years.

- I would like to know the number of individual taxfilers that reported a positive amount on line 254 on his or her T1 and that reported: a positive amount on line 107 or 110; and a positive amount for both lines 107 and 110. I would like to know the total amount of the amount deducted on line 254 and the amount reported on line 107 for those taxfilers that reported a positive amount for line 254 and had a positive amount on line 107. I would like to know the total amount of the amount deducted on line 254 and the amount reported on line 107 for those taxfilers that reported a positive amount for line 254 and had a positive amount on line 107. I would like to know the total amount reported on line 107 and on line 110 for those taxfilers that had a positive amount on line 107 and 110 respectively for the 2009 to 2015 calendar years and the number of taxfilers reporting a positive amount for those years.
- I would like to know the number of taxfilers that claimed a reserve on the gain or loss on the disposition of a share in a family farm or fishing corporation or a qualified small business corporation for the 2009 to 2015 calendar years and the total amount of all gains and of all losses outstanding for those taxfilers.

We would appreciate that you provide access to this information by 7 November 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 7 November 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.: Katharine Rechico, Assistant Secretary to the Cabinet,
Privy Council Office, Liaison Secretariat for Macroeconomic Policy

Attachment: Reply form for IR0269