



Canada Revenue Agency
Agence du revenu du Canada

Mr. Yves Giroux
Parliamentary Budget Officer
Office of the Parliamentary Budget Officer
10th Floor
50 O'Connor Street
Ottawa ON K1A 0A9

DEC 1 2020

Information Request: IR0556

Dear Mr. ~~Giroux~~, ^{Yves}

This is in response to your letter dated November 12, 2020 in which you requested the following information for the period of 2016 to 2019:

I would like information related to taxpayers that make donations to qualified donees and that report capital gains in the taxation year that they make those donations. Specifically, I would like the creation of spreadsheets as described in the attached Annexes that link data about individual, corporate and trust tax filers who donated to qualified donees and reported capital gains due to the sale of real property or privately-held shares. The time period requested is taxation years 2016 to 2019. In cases where the variables have changed over this time period, please include those closest equivalents to 2019 variables and present those variables separately from the 2019 variables.

The requested statistics are attached. Please note that the data are subject to change as more information becomes available and further analysis is performed.

Section 241 of the *Income Tax Act* prohibits the CRA from providing taxpayer information to the Parliamentary Budget Officer. The current provision of data is based on the premise that no taxpayer can be identified and that the Parliamentary Budget Officer and his team will not use the data to attempt to identify a taxpayer.

If desirable, CRA officials would be pleased to offer you an in-person briefing on the tables to facilitate an accurate interpretation of the statistics and to communicate any data limitations.

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Should you require additional information, please do not hesitate to contact me or Ms. Mireille Laroche, Assistant Commissioner, Chief Service Officer, and Chief Data Officer, Service, Innovation and Integration Branch, at 613-769-4249.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bob Hamilton". The signature is fluid and cursive, with the first letter "B" being particularly large and stylized.

Bob Hamilton