



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

November 9th, 2023

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

cra.minister-ministre.arc@cra-arc.gc.ca

Information Request: IR0722

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)(f) 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 of the Senate or of the House of Commons.

For this analysis, I am requesting:

- For each tax-filing season since the introduction of File My Return (FMR) (which is the 2018 tax-filing season for the 2017 tax year), the detailed criteria to determine the eligibility of individuals to use the FMR service, with a breakdown by province when there are province specific criteria (such as the provincial basic personal amount).
- For each upcoming tax-filing season until 2025, the revised criteria (with a breakdown by province) to determine the eligibility of individuals to use the FMR service, such that the number of eligible Canadians increases to two million by 2025, as announced in the Budget 2023.

- For each tax-filing season since the introduction of FMR, a two-way table showing the number of individuals who received an invitation letter to use FMR, broken down by the method of filing used in that tax-filing year and the method of filing used in the previous tax-filing year. The attached workbook provides an example of the layout for the requested data (Table 1).
- For the 2021 tax year (2022 tax-filing season), a two-way table showing the number of individuals who did not file a return in that year and were not subject to non-filer compliance activity from the CRA but did file a return either one, two or three years prior, broken down by the method of filing used in the last year they submitted a tax return and the number of years since their last tax return was filed. More specifically, this table should show counts of individuals who did not file a tax return in the 2022 tax-filing season but for whom the CRA has received enough third-party data to determine that they would have otherwise been eligible to use FMR in the 2022 tax-filing season. The attached workbook provides an example of the layout for the requested data (Table 2).

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 **November 23rd, 2023**. 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, Marianne Laurin can be contacted directly at Marianne.laurin@parl.gc.ca, 613-301-5191.

Attached is a reply form. It too should be filled out and returned by November 23rd, 2023, 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 IR0722

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