



5 September 2018

The Honourable Diane Lebouthillier, Minister
Canada Revenue Agency
555 MacKenzie Avenue
Building Connaught Building
Floor 7
Ottawa, ON
K1A 0L5

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

Information Request: IR0381

Dear Minister:

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 documents 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 subparagraph 79.2(1)(c)(ii) of the *Parliament of Canada Act*, which mandates the PBO to undertake research on the nation's finances and economy at the request of the Standing Committee on Finance of the House of Commons.

For this analysis, I am requesting the following information:

- The total income tax revenue received from individuals and trusts for the 2016 and 2017 tax years grouped in the categories below:
 - income deciles of the taxpayer for the 2016 and 2017 tax year;
 - income of the taxpayer as determined by the tax bracket thresholds in section 117 of the Income Tax Act for the 2016 and 2017 tax year; and

- source of income (i.e. total dividends, dividends from a CCPC, employment, investment, self-employment, taxable capital gains – including whether the individual or trust claimed the dividend tax credit and the amount of credit claimed).

Based on the nature of this request and the analysis I am undertaking, I believe a reasonable deadline would be **28 September 2018**. If access to the requested information cannot be granted by that date, a response must be provided by you, by the Commissioner or designate, or by the person occupying a similar position as soon as possible.

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.

Attached is a reply form. It too should be filled out and returned by 28 September 2018, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, the appropriate deputy minister or the person occupying a similar position 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.

I want to thank you in advance for your assistance in this matter. Providing timely and effective analysis to the Senate and House of Commons for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability 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,



Yves Giroux
Parliamentary Budget Officer

c.c.: Steven Kuhn, Assistant Secretary to the Cabinet,
Privy Council Office, Liaison Secretariat for Macroeconomic Policy
Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, CRA

Attachment: Reply form for IR0381