



17 January 2018

The Honourable Diane Lebouthillier, Minister
Canada Revenue Agency
555 MacKenzie Avenue
Building Connaught Building
Floor 7
Ottawa, ON
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Re: Amendment to Information Request IR0345 – Tax Gap

Dear Minister Lebouthillier:

After meeting with Assistant Commissioner Yves Giroux and Director General Chantal Quinn on 9 January 2018, we have decided to prioritize the information request made to your agency on 19 December 2017.

More specifically, we would like data concerning Forms T1135, RC438 and T3 to be given higher priority. We would also like T2 and/or T1 data (grouped by income deciles) that is linked to those forms. For the T2 data we would like initially assessed and the most recent assessment as well, as the number of audits, the number of audits resulting in a change and the number of voluntary disclosures resulting in self-correction and the amount income that was previously unreported. The deadline for this data is 16 February 2018.

The remaining T2 and T1 data can be provided by 28 February 2018. We have previously requested access to T2 and T1 data and was told that such data was restricted from disclosure since it was taxpayer information. We are of the opinion that we can access microdata that does not identify a taxpayer.

As mentioned at the 9 January 2018 meeting, there will be no follow up requests on the tax gap issue, should the requested information not be provided by the established deadlines, it will be interpreted as a deemed refusal under section 79.4 of the *Parliament of Canada Act*, that stipules that the Office of the Parliamentary Budget Officer is entitled to free and timely access to any information under your control that is required for the performance of my mandate. Furthermore, the Commissioner must provide my office with written justification for the refusal pursuant to section 79.41 of the *Parliament of Canada Act*.

Sincerely,



Jean-Denis Fréchette
Parliamentary Budget Officer

c.c.: Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, CRA
Honourable Percy Downe, Senator