



26 August 2014

Mr. Andrew Treusch, Commissioner and Chief Executive Officer  
Canada Revenue Agency  
555 MacKenzie Avenue  
7th Floor  
Ottawa, ON  
K1A 0L5

Andrew.Treusch@cra-arc.gc.ca

Information Request: IR0162

Dear Mr. Treusch: 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(a) of the *Parliament of Canada Act*, which mandates the PBO to "provide independent analysis to the Senate and to the House of Commons about the state of the nation's finances, the estimates of the government and trends in the national economy."

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:

- Please provide the following data elements from the TFSA annual information returns of TFSA issuers:
  - The number of individual TFSA accounts
  - Number of new accounts
  - Number of accounts closed
  - Total holder contributions
  - Total holder withdrawals
  - Calendar year-end fair market value
  
- Provide the following data elements from the T1 return:
  - Taxable amount of dividend income (line 120 + 180)
  - Interest and other investment income (line 121)

- Taxable capital gains (line 127)
- Number of males
- Number of females
- For each year, categorize the data by:
  - TFSA holder age:
    - 18 to 25
    - 26 to 45
    - 46 to 65
    - 65 and over
- Total income (T1 line 150) in evenly weighted quartiles.
- Gender

Denote the number of TFSA holders also receiving Guaranteed Income Supplement benefits for each year. Provide annual data for tax years 2009 to 2013, inclusive.

We would appreciate that you provide access to this information by 8 September 2014.

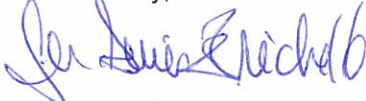
Attached is a reply form. It too should be filled out and returned by 8 September 2014, whether or not you provide access to the requested information. The details contained in the reply form will assist us in preparing the PBO annual report.

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, Trevor Shaw can be contacted directly at <mailto:trevor.shaw@parl.gc.ca>, or at 613-698-6568.

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.: Mr. Douglas Nevison, Assistant Secretary to the Cabinet,  
Privy Council Office, Liaison Secretariat for Macroeconomic Policy

Attachment: Reply form for IR0162

## Reply Form / Formulaire de réponse

26 August 2014 / 26 août 2014

Canada Revenue Agency / Agence du revenu du Canada

1. Information request No.: / N° de la demande d'information :	IR0162
2. Response required by: / Réponse demandée d'ici le :	8 September 2014 / 8 septembre 2014
3. Contact: / Personne-ressource :	Trevor Shaw, <a href="mailto:trevor.shaw@parl.gc.ca">mailto:trevor.shaw@parl.gc.ca</a> , (613-698-6568)
4. Information requested: /	<p>Please provide the following data elements from the TFSA annual information returns of TFSA issuers:</p> <ul style="list-style-type: none"> <li>• The number of individual TFSA accounts</li> <li>• Number of new accounts</li> <li>• Number of accounts closed</li> <li>• Total holder contributions</li> <li>• Total holder withdrawals</li> <li>• Calendar year-end fair market value</li> </ul> <p>Provide the following data elements from the T1 return:</p> <ul style="list-style-type: none"> <li>• Taxable amount of dividend income (line 120 + 180)</li> <li>• Interest and other investment income (line 121)</li> <li>• Taxable capital gains (line 127)</li> <li>• Number of males</li> <li>• Number of females</li> </ul> <p>For each year, categorize the data by:</p> <ul style="list-style-type: none"> <li>• TFSA holder age: <ul style="list-style-type: none"> <li>- 18 to 25</li> <li>- 26 to 45</li> <li>- 46 to 65</li> <li>- 65 and over</li> </ul> </li> <li>• Total income (T1 line 150) in evenly weighted quartiles.</li> <li>• Gender</li> </ul> <p>Denote the number of TFSA holders also receiving Guaranteed Income Supplement benefits for each year. Provide annual data for tax years 2009 to 2013, inclusive.</p>
Information demandée :	<p>Veuillez fournir les données suivantes provenant des déclarations annuelles de renseignements présentées par les émetteurs de CELI :</p> <ul style="list-style-type: none"> <li>• Nombre de CELI</li> <li>• Nombre de nouveaux comptes</li> <li>• Nombre de comptes fermés</li> <li>• Montant total des cotisations</li> </ul>

	<ul style="list-style-type: none"> <li>• Montant total des retraits</li> <li>• Juste valeur marchande à la fin de l'année civile</li> </ul> <p>Veillez fournir les données suivantes provenant de la déclaration T1 :</p> <ul style="list-style-type: none"> <li>• Montant imposable du revenu de dividendes (lignes 120 et 180)</li> <li>• Intérêts et autres revenus de placements (ligne 121)</li> <li>• Gains en capital imposables (ligne 127)</li> <li>• Nombre d'hommes</li> <li>• Nombre de femmes</li> </ul> <p>Pour chaque année, répartir les données selon :</p> <ul style="list-style-type: none"> <li>• l'âge des titulaires de CELI : <ul style="list-style-type: none"> <li>- de 18 à 25 ans</li> <li>- de 26 à 45 ans</li> <li>- de 46 à 65 ans</li> <li>- de 65 et plus</li> </ul> </li> <li>• le revenu total (ligne 150 de la déclaration T1) en quartiles pondérés également</li> <li>• le sexe</li> </ul> <p>Veillez indiquer le nombre de titulaires de CELI qui ont reçu des prestations du Supplément de revenu garanti pour les années d'imposition 2009 à 2013 inclusivement.</p>			
5. Information requested: / Information demandée :	<input type="checkbox"/> Provided / Communiquée	Go to the 7 <sup>th</sup> question / Passez à la 7 <sup>e</sup> question	<input type="checkbox"/> Not provided / Non communiquée	Go to the next question. / Passé à la question suivante.
6. If the information requested is not provided, please explain: / Si l'information n'est pas communiquée, veuillez en indiquer la raison :	<input type="checkbox"/> It is personal information "the disclosure of which is restricted under section 19 of the Access to Information Act or any provision set out in Schedule II to that Act." <i>Parliament of Canada Act, s. 79.3(2)(a).</i> /  Il s'agit de renseignements personnels « dont la communication est restreinte en vertu de l'article 19 de la <i>Loi sur l'accès à l'information</i> ou d'une disposition figurant à l'annexe II de cette loi ». <i>Loi sur le Parlement du Canada, al. 79.3(2)a.</i>		<input type="checkbox"/> It is "contained in a confidence of the Queen's Privy Council for Canada described in subsection 69(1) of that Act and is not contained in any other record, within the meaning of section 3 of that Act." <i>Parliament of Canada Act, s. 79.3(2)(b).</i> /  Les données sont « contenues dans les documents confidentiels du Conseil privé de la Reine pour le Canada visés au paragraphe 69(1) de cette loi » et elles ne sont pas contenues dans d'autres documents au sens de l'article 3 de cette loi. <i>Loi sur le Parlement du Canada, al. 79.3(2)b.</i>	
<input type="checkbox"/> It is not "financial or economic" data. <i>Parliament of Canada Act, s. 79.3(1).</i> /  Il ne s'agit pas de données « financières ou économiques ». <i>Loi sur le Parlement du Canada, par. 79.3(1).</i>		<input type="checkbox"/> It is not "data." <i>Parliament of Canada Act, s. 79.3(1).</i> /  Il ne s'agit pas de « données ». <i>Loi sur le Parlement du Canada, par. 79.3(1).</i>		

	<input type="checkbox"/> It is not required for "the performance of [the PBO's] mandate." <i>Parliament of Canada Act, s. 79.3(1) /</i>  Les données ne sont pas « nécessaires à l'exercice [du mandat du DPB] ». <i>Loi sur le Parlement du Canada, par. 79.3(1).</i>	<input type="checkbox"/> Other (provide explanation)./ Autre (veuillez préciser)
7. Do you consent to the public disclosure of the information? / Consentez-vous à ce que les renseignements soient divulgués publiquement?	<input type="checkbox"/> Yes / Oui	<input type="checkbox"/> No / Non
Name (Please print.) / Nom (En caractères d'imprimerie S.V.P.) :	Click here to enter text.	
Title: / Titre :	Click here to enter text.	
Signature:		Date:      Date
<p><b>Please return this completed reply form to:</b></p> <p>Mr. Jean-Denis Fréchette          Parliamentary Budget Officer          Office of the Parliamentary Officer          50 O'Connor Street, 10<sup>th</sup> Floor          Ottawa, ON K1A 0A9</p> <p><b>Veuillez faire parvenir le formulaire rempli à :</b></p> <p>Monsieur Jean-Denis Fréchette          Directeur parlementaire du budget          Bureau du Directeur Parlementaire du Budget          50, rue O'Connor, 10e étage          Ottawa (Ontario) K1A 0A9</p>		