



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

December 1, 2020

The Honourable Diane Lebouthillier
Minister of National Revenue
555 MacKenzie Avenue
Connaught Building, 7th Floor
Ottawa, ON K1A 0L5

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

Information Request: IR0569

Dear Minister Lebouthillier:

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)(b) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in an annual work plan.

For this analysis, I am requesting the following:

- 1) The number of people who received the disability tax credit and the tuition tax credit by age and income class (as reported in the T1 Final Statistics) for the 2012 to 2017 tax years. Please also provide the total value reported.
- 2) The number of people who reported income on *Line 13010 Scholarships, fellowships, bursaries, and artists' project grants* who also received the disability tax credit by age and income class (as reported in the T1 Final Statistics) for the 2012 to 2017 tax years. Please also provide the total value reported.
- 3) For the group of people in (2) above, please also provide the taxable income assessed and the total taxable income payable for the 2012 to 2017 tax years.

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 **December 16, 2020**. If access to the requested information cannot be granted by that date, a response must be provided by you or the Commissioner as soon as possible.

Should you or your staff have any questions about this information request, the analyst responsible, Kristina Grinshpoon can be contacted directly at Kristina.Grinshpoon@parl.gc.ca, 613-794-1635.

Attached is a reply form. It too should be filled out and returned by December 16, 2020, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, you or the 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 IR0569