



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

July 3rd, 2024

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: IR0789

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)(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 information related to the methodology through which the Canada Revenue Agency produces estimates for Personal Income Tax (PIT) and Corporate Income Tax (CIT) revenue as they appear in the Public Accounts, particularly:

- a description of the methodology and assumptions with respect to the estimate of total PIT and CIT revenue as presented for the Public Accounts;
- any analysis your organization has prepared regarding the historical difference between the estimates of the previous year's tax assessments as used in the Public Accounts and actual tax assessments for both PIT and CIT;
- the value of the adjustment incorporated into the Public Accounts figures for PIT and CIT for fiscal years 2019 through 2023 due to the difference between estimates of the previous year's tax assessments and actual assessments for both PIT and CIT; and,

- any analysis your organization has prepared on the impact of using a smaller number of assessed tax returns or an earlier cutoff date on the accuracy of PIT or CIT estimates for use in the Public Accounts.

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 **July 22nd, 2024**. 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, Kaitlyn Vanderwees can be contacted directly at kaitlyn.vanderwees@parl.gc.ca, 613-294-2159.

Attached is a reply form. It too should be filled out and returned by July 22nd, 2024, 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.: Michael Gauvreau, Privy Council Office, Acting 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 IR0789