



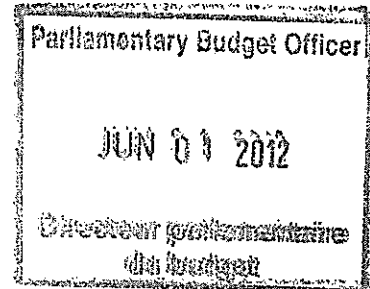
Canada Revenue
Agency

Agence du revenu
du Canada

Commissioner

Commissaire

MAY 28 2012



Mr. Kevin Page
Parliamentary Budget Officer
Library of Parliament
Parliament Buildings
Ottawa ON K1A 0A9

Dear Mr. ^{Kevin}Page:

Re: PBO Information Request (IR0084)

Thank you for your correspondence of May 7, 2012, requesting "...data or information that your department holds regarding potential amendments to the *Income Tax Act* to enhance tax incentives for charitable donations..." starting in 1997.

You note that the House of Commons Standing Committee on Finance has asked you to estimate the cost to the federal government of three proposals the Committee is considering.

I regret that we were not able to meet your original deadline of May 10, 2012. In accordance with the PBO Information Protocol (December 2008), I must also advise you that the CRA is not able to provide the information you seek as it does not compile the information in the manner requested. A rationale supporting this response follows:

- The information you seek relates to information provided to the CRA by individuals or corporations when they complete the *T1 Individual Income Tax and Benefits Return* ("T1 General") or *T2 Corporation Income Tax Return*, respectively. These completed tax forms do not provide the CRA with the data that you have requested.
- For individuals, line 339 of Schedule 9 – *Donations and Gifts* of the T1 General, collects information about gifts of capital property claimed by individuals; however, there is no further breakdown of the information by type of property donated (e.g. cash, public shares, etc.) as you have requested. For your reference, a copy of Schedule 9 is available on the CRA Website at the following link: <http://www.cra-arc.gc.ca/E/pbg/tf/5000-s9/5000-s9-11e.pdf>

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Ottawa ON K1A 0L5

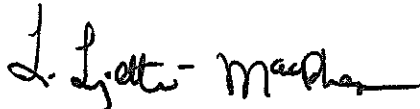
Canada

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- For corporations, line 260 of Schedule 2 – *Charitable Donations and Gifts* of the *T2 Corporation Income Tax Return*, collects information about charitable donations claimed by corporations; however, there is no further breakdown of the information by type of donation (e.g. cash, public shares, etc.) as you have requested. For your reference, a copy of Schedule 2 is available on the CRA Website at the following link: <http://www.cra-arc.gc.ca/E/pbg/tf/t2sch2/t2sch2-07e.pdf>.
- Although different donations, such as gifts to Canada, a province, or a territory; gifts of certified cultural property; gifts of certified ecologically sensitive land; and additional deduction for gift of medicine, are reported on the schedules, none include the breakdown of the contributions by type (e.g. cash, public shares, etc.) that you have requested.
- Regarding the unclaimed ecogift personal tax credit, individuals claim the amount they want to use for that year on line 342 of Schedule 9. Corporations claim these amounts on line 560 of Schedule 2. These amounts can be saved for up to five years, at the discretion (respectively) of either the taxpayer or the corporation. The CRA is not able to identify the value of the unclaimed portion of this credit.

Please write or call my office if you require more information.

Yours sincerely,



Linda Lizotte-MacPherson

c.c.: Mr. Rick Stewart
Assistant Secretary to the Cabinet
Liaison Secretariat for Macroeconomic Policy
Privy Council Office