



Canada Revenue  
Agency

Agence du revenu  
du Canada

Commissioner

Commissaire

Ottawa, ON  
K1A 0L5

**MAY 17 2019**

Mr. Yves Giroux  
Parliamentary Budget Officer  
Office of the Parliamentary Budget Officer  
10<sup>th</sup> Floor  
50 O'Connor Street  
Ottawa ON K1A 0A9

Information Request: IR0420

Dear Mr. Giroux:

This is in response to your letter dated April 26, 2019 in which you requested the following information:

- For the period from 2002-2017 the number of individuals claiming a security options deduction, the average taxable income of those individuals, and the average amount of the security options deduction claimed.

We are providing you with this information as a separate attachment to this letter. We are requesting that tables not be released publically due to the customized nature and, in some cases, the preliminary state of the data.

Please note that the data are subject to change as more information becomes available and further analysis is performed.

Lastly, section 241 of the *Income Tax Act* prohibits the CRA to provide taxpayer information that would identify a tax filer. The current provision of data is based on the premise that no filer and/or corporation can be identified and that the Parliamentary Budget Officer and his team will not use the data to attempt to identify a tax filer and/or a corporation.

If desirable, CRA officials would be pleased to offer you an in-person briefing on the table to facilitate an accurate interpretation of the statistics, and to communicate any data limitations.

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Should you require additional information, please do not hesitate to contact me or Ms. Mireille Laroche, Assistant Commissioner, Chief Service officer, and Chief Data Officer, Service, Innovation and Integration Branch, at 613-952-3660.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bob Hamilton". The signature is fluid and cursive, with the first name "Bob" being more prominent.

Bob Hamilton

Attachment : 1