



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

December 15th, 2023

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: IR0753

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)(a) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports analyzing the following federal government documents: (i) a budget tabled by or on behalf of the Minister of Finance; (ii) an economic and fiscal update or statement issued by the Minister of Finance; (iii) a fiscal sustainability report issued by the Minister of Finance; (iv) the estimates of the government for a fiscal year.

For this analysis, I am requesting specific data from corporations, partnerships and trusts regarding the Canadian Journalism Labour Tax Credit for tax years 2019 to 2022.

As described in the corresponding Excel file, we would need 5 tables containing information from these 3 forms:

- T2 schedule 58:

- The sum of lines 110, 115, 120 and 125 broken down between eligible newsroom employees with a salary (line 110) of \$55,000 or less, \$55,001 to \$85,000, and above \$85,000.
 - The count of employees in each of the three salary categories.
 - The count of corporations that filed the T2 schedule 58.
 - The sum of and count of lines 130 and 135 where the amount is greater than zero.
- T5013 schedule 58:
- The sum of lines 110, 115, 120 and 125 broken down between eligible newsroom employees with a salary (line 110) of \$55,000 or less, \$55,001 to \$85,000, and above \$85,000.
 - The count of employees in each of the three salary categories.
 - The count of partnerships that filed the T5013 schedule 58.
 - The sum of and count of lines 135 and 140 where the amount is greater than zero.
- T3:
- The sum and count of line 914 where the amount is greater than zero.

We would also need the number of Qualified Canadian Journalism Organization (QCJO) registered in the T625 form from 2016 to the most recent year available.

If you need further information or more details, feel free to contact the respective analyst.

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 **January 11th, 2024**. 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.

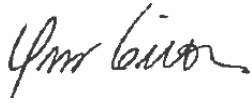
Should you or your staff have any questions about this information request, the analyst responsible, Ulysse Robert-Lacroix can be contacted directly at Ulysse.Robert-Lacroix@parl.gc.ca, 613-294-2873.

Attached is a reply form. It too should be filled out and returned by January 11th, 2024, 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 IR0753

+1.613.992.8026 • pbo-dpb@parl.gc.ca • www.pbo-dpb.ca • Ottawa, Canada