



May 22, 2013

Mr. Michael Horgan  
Deputy Minister  
Finance Canada  
140 O'Connor Street, 20<sup>th</sup> Floor  
Ottawa, Ontario K1A 0G5

**Re: PBO Information Request IR0121: Seniors' Fitness Tax Credit**

Dear Mr. Horgan:

A parliamentarian has requested that I prepare a cost estimate of providing a \$500 non-refundable tax credit to senior citizens for fitness-related registration fees.

As part of this work, I would like to request:

- The analytical framework used to prepare any cost estimates of similar proposals.
- The supporting data used to construct any cost estimates.
- A description of the key underlying assumptions used to construct any cost estimates.

Thank you for your attention to this matter. Please do not hesitate to contact my staff if any further clarification is required.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Sonia L'Heureux'.

Sonia L'Heureux  
Parliamentary Budget Officer (Interim)

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



## PBO Information Request

---

REQUEST NUMBER: IR0121

PBO CONTACT NAME: Jason Jacques (613-853-1596) or [jason.jacques@parl.gc.ca](mailto:jason.jacques@parl.gc.ca)

TYPE OF REQUEST: One-time

PRIORITY: Normal

DATE REQUEST SENT: May 22, 2013

RESPONSE REQUIRED BY: June 7, 2013

### PBO OBJECTIVE:

To prepare a cost estimate of a potential non-refundable tax credit related to seniors' fitness registration fees.

### RELATION TO MANDATE:

The PBO is mandated under the Parliament of Canada Act to cost any proposal under the purview of Parliament, at the request of a parliamentarian

### INFORMATION AND DATA REQUESTED:

As set out in body of letter.