



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

May 10<sup>th</sup>, 2022

The Honourable Diane Lebouthillier  
Minister of National Revenue  
Canada Revenue Agency  
555 MacKenzie Avenue, 7<sup>th</sup> Floor  
Ottawa ON K1A 0L5

cra.minister-ministre.arc@cra-arc.gc.ca

Information Request: IR0646

Dear Minister Lebouthillier:

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:

For tax years 2018 to 2020,

- the sum of the following lines
  - Line 360 in schedule 200 (T2 Corporation Income Tax Return)
  - Line 300 in schedule 200 (T2 Corporation Income Tax Return)
  - Line 9999 in Schedule 125
  - Lines 101,102 and 103 in Schedule 1

for all corporations that fit the following criteria:

- Check box 238 of schedule 200

- For which the sum of line 360 of schedule 200 for all corporations that are members of a related group listed in Schedule 39 box 200/300, exceed the amount of 1 billion dollars (for that respective tax year).

Or

- For which the amount on line 360 of schedule 200 exceeds 1 billion dollars (for that respective tax year) if box 250 of schedule 200 isn't checked
- As well as the count of the number of groups for which the sum of line 360 of schedule 200 for all corporations listed in Schedule 39 box 200/300, exceed the amount of 1 billion dollars (for that respective tax year) and the number of corporations for which the amount on line 360 of schedule 200 exceeds 1 billion dollars (for that respective tax year) if box 250 of schedule 200 isn't checked

Also,

For tax years 2018 to 2020,

- the sum of the following lines:
  - Line 360 in schedule 200 (T2 Corporation Income Tax Return)
  - Line 300 in schedule 200 (T2 Corporation Income Tax Return)
  - Line 9999 in Schedule 125
  - Lines 101,102 and 103 in Schedule 1

for all corporations that fit the following criteria:

- Check box 238 of schedule 200
- For which the sum of line 360 of schedule 200 for all corporations that are members of a related group listed in Schedule 39 box 200/300, exceed the amount of 100 million dollars (for that respective tax year).

Or

- For which the amount on line 360 exceeds 100 millions dollars (for that respective tax year) if box 250 of schedule 200 isn't checked.
- As well as the count of the number of groups for which the sum of line 360 of schedule 200 for all corporations listed in Schedule 39 box 200/300, exceed the amount of 100 million dollars (for that respective tax year) and the number of corporations for which the amount on line 360 of schedule 200 exceeds 100 million dollars (for that respective tax year) if box 250 of schedule 200 isn't checked.

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 **May 25<sup>th</sup>, 2022**. 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.

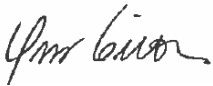
Should you or your staff have any questions about this information request, the analyst responsible, Caroline Nicol can be contacted directly at [Caroline.Nicol@parl.gc.ca](mailto:Caroline.Nicol@parl.gc.ca), 613-295-1626.

Attached is a reply form. It too should be filled out and returned by May 25<sup>th</sup>, 2022, 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.: 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 IR0646