



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

November 12, 2020

The Honourable Diane Lebouthillier  
Minister of National Revenue  
555 MacKenzie Avenue  
Connaught Building, 7th Floor  
Ottawa, ON K1A 0L5

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

Information Request: IR0556

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)(f) of the *Parliament of Canada Act*, which mandates the PBO to estimate the financial cost of any proposal that relates to a matter over which Parliament has jurisdiction at the request of a member of the Senate or of the House of Commons.

I would like information related to taxpayers that make donations to qualified donees and that report capital gains in the taxation year that they make those donations. Specifically, I would like the creation of spreadsheets as described in the attached Annexes that link data about individual, corporate and trust tax filers who donated to qualified donees and reported capital gains due to the sale of real property or privately-held shares. The time period requested is taxation years 2016 to 2019. In cases where the variables have changed over this time period, please include those closest equivalents to 2019 variables and present those variables separately from the 2019 variables.

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 **November 23, 2020**. 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, Katarina Michalyszyn can be contacted directly at [Katarina.Michalyszyn@parl.gc.ca](mailto:Katarina.Michalyszyn@parl.gc.ca), 613-218-5339.

Attached is a reply form. It too should be filled out and returned by November 23, 2020, 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 IR0556  
Annexes for IR0556



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

## Annexes for IR0556

### Annex A

- In section 1 of Schedule 3 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/5000-s3/5000-s3-19e.pdf>), among individuals that had a capital gain in line 10700, list the aggregate amounts and counts of the data listed in Annex B.
- For each different type of class of shares in section 3 of Schedule 3, among individuals that had a capital gain in line 13200, list the aggregate amounts and counts of the data listed in Annex B.
- In section 4 of Schedule 3, among individuals that had a capital gain in line 13800, list the aggregate amounts and counts of the data listed in Annex B. If possible, make separate tabulations for real estate and for non real estate.

### Annex B

-T1 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/5006-r/5006-r-19e.pdf>) line 34900  
-All available variables in Schedule 9 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/5000-s9/5000-s9-19e.pdf>).

### Annex C

- For each different type of class of shares in column 105 of Schedule 6 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t2sch6/t2sch6-19e.pdf>), among companies that had capital gains in column 150 in Schedule 6, list the aggregate amounts and counts of the data listed in Annex D.
- Among companies that had a capital gains in column 250 of Schedule 6, list the aggregate amounts and counts of the data listed in Annex D.

## Annex D

-corporate schedule Corporate Schedule 2 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t2sch2/t2sch2-19e.pdf>) lines: 260, 280, 225, 227, 230, 235, 460, 480, 560, 580, 660, 680, and from;

-corporate schedule 6 lines: 895, 896, Q.

## Annex E

- Among trusts that had a capital gain in box 1012 of T3 Schedule 1 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t3sch1/t3sch1-19e.pdf>), list the aggregate amounts and counts of the data listed in Annex F.
- For each different type of class of shares in the “Mutual fund units and other shares” section, among trusts that had a capital gain in box 1032, list the aggregate amounts and counts of the data listed in Annex F.
- Among trusts that had a capital gain in box 1052, list the aggregate amounts and counts of the data listed in Annex F. If possible, make separate tabulations for real estate and for non real estate.

## Annex F

-In T3 (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t3ret/t3ret-19e.pdf>), type of trust (GRE, QDT, other)

-All available variables in Schedule 11A (<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t3sch11a/t3sch11a-fill-19e.pdf>)