



NOV 22 2023

Mr. Yves Giroux
Parliamentary Budget Officer
Office of the Parliamentary Budget Officer
99 Bank Street, 9th Floor
Ottawa ON K1A 0A9

Information Request: IR0722

Dear Mr. Giroux,

This is a response to your letter dated November 9, 2023 in which you requested data relating to the eligibility criteria for the File My Return (FMR) program administered by the Canada Revenue Agency (CRA).

As requested to satisfy information outlined in your letter (bullets 1 and 2), we are providing the File My Return eligibility criteria, a year-over-year criteria comparison, and federal, provincial and territorial income thresholds on which FMR is based. Information related to the 2025 filing season has not yet been established.

You also requested aggregate data pertaining to FMR invitees, wherein the invitees would be followed year-over-year to observe changes in their filing methods (bullet 3). Creating within-subjects datasets over multiple tax years requires additional processing and careful validation to ensure quality standards are met. Accordingly, CRA representatives met with your analysts on November 17, 2023, and it was agreed that the CRA could take more time to complete this portion of the request in a follow-up to this letter at a later date.

Finally, you requested "counts of individuals who did not file a tax return in the 2022 tax filing season but for whom the CRA has received enough third-party data to determine that they would have otherwise been eligible to use FMR in the 2022 tax-filing season" (bullet 4). FMR eligibility requires that taxpayers have filed for the previous tax year; the CRA then uses these previous filings to screen against further FMR eligibility criteria. As discussed at the meeting with your analysts, it would take considerable time, effort, and resources for the CRA to produce hypothetical eligibility data and determine point-in-time results in the manner requested and, even if such a project were pursued, it would likely yield a very incomplete picture of hypothetically eligible individuals. Accordingly, I regret that this information cannot be provided.

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

Section 241 of the *Income Tax Act* prohibits the Canada Revenue Agency (CRA) from providing taxpayer information to the Parliamentary Budget Officer (PBO). The current provision

of data is based on the premise that no taxpayer can be identified and that the PBO and his team will not use the data to attempt to identify a taxpayer.

If desirable, CRA officials would be pleased to offer you or your officials a more detailed briefing on the table to facilitate an accurate interpretation of the statistics and to communicate any data limitations.

Should you require additional information, please do not hesitate to contact me or Mr. Max Guénette, Assistant Commissioner, Service, Innovation and Integration Branch, at 613-286-4869.

Please accept, Sir, my best regards,



Bob Hamilton