CANADA REVENUE AGENCY

Open Government Implementation Plan

October 2015

Canada Revenue Agency / Agence du revenu du Canada

Canada

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1. Executive Summary

Canada has a longstanding commitment to openness and accountability as a cornerstone of a strong, modern democracy. From the passing of access to information legislation over 30 years ago to current open government and proactive disclosure activities, the Government of Canada has worked to ensure transparency on federal operations to enable Canadians to hold their government accountable. The commitments included in *Canada's Action Plan on Open Government 2014-16* will further progress on the delivery of transparent and accountable programs and services focused on the needs of Canadians.

The proactive release of data and information is the starting point for all other open government activity. Accordingly, the Government of Canada has firmly established an "open by default" position in its *Directive on Open Government*. The directive requires all data and information resources of business value held by the departments and agencies to be open by default and released subject to valid exceptions, such as security, privacy, and confidentiality.

The Canada Revenue Agency (CRA) is a major contributor to the Government of Canada's agenda for greater transparency, accountability, and responsiveness. These principles are at the core of the Agency's mandate to "contribute to the well-being of Canadians and the efficiency of government by delivering world-class tax and benefit administration that is responsive, effective, and trusted." The CRA is continually enhancing its services and Web presence to make sure that Canadians have easy access to the information they need. In addition, the Agency proactively discloses information to the public about its corporate plans, procedures, acts, regulations, completed access to information requests, and more.

The CRA has been a proponent of open government for many years. To date, the Agency has released numerous high-value datasets on the Government of Canada's Open Data portal, and published an array of information tables and datasets in support of the Canadian Open Data Experience (CODE) events. The CRA also provides significant amounts of data to Statistics Canada which is then made accessible to the public in the form of multiple reports. This data is further made available in Statistics Canada data centres for research purposes, the production of socio-economic reports, and additional innovative uses.
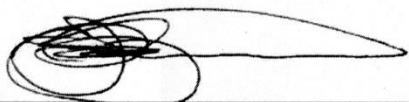
While the Agency is fully committed to open government, moving towards an "open by default" environment represents a significant cultural change for most organizations, including the CRA. The CRA will foster this transition through sound governance, effective communications, enhanced business processes, and collaboration. As the Agency advances with open government, it will strive to maximize the release of data and information while maintaining confidentiality and security at all times. The CRA will safeguard taxpayer information and ensure that the protection of taxpayer data and information is always at the forefront.

The CRA's *Open Government Implementation Plan (OGIP)* outlines the Agency's plans to progressively comply with the directive by 2020, in accordance with the directive's timeline. It also describes the CRA activities that contribute to *Canada's Action Plan on Open Government 2014-16*. The OGIP will be

updated annually to reflect the Agency's progress in meeting the requirements of the *Directive on Open Government.* The CRA is committed to the principles of open government and looks forward to the opportunities it presents for greater transparency, collaboration, and citizen engagement.

2. Approvals

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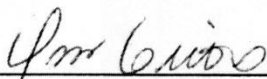
_____   2015/10/26
Jack Pearson   Date

Open Government Coordinator
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Coordonnateur du gouvernement ouvert
Directeur général intérimaire, Direction de l'intelligence d'affaires, de la statistique et des données
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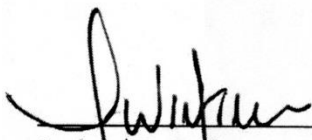
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Yves Giroux   Date
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Sous-commissaire, Direction générale de la stratégie et de l'intégration
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Andrew Treusch   Date
Commissioner of Revenue and Chief Executive Officer
Canada Revenue Agency

Commissaire du Revenu et premier dirigeant
Agence du revenu du Canada

3. Purpose

This document describes the CRA's plan to complete the activities and deliverables aligned to the requirements of the *Directive on Open Government*, in order to achieve full compliance by the March 31st, 2020 implementation deadline.

The objective of the directive is to maximize the release of government information and data of business value to support transparency, accountability, citizen engagement, and socio-economic benefits through reuse, subject to applicable restrictions associated with privacy, confidentiality, and security *(Directive on Open Government, Section 5.1).*

Key requirements of the directive include maximizing the release of open data (structured data) and open information (unstructured documents and multi-media assets), establishing inventories of data and information resources of business value held by the department, and developing and implementing an open government implementation plan (OGIP), among others.

The expected results of the *Directive on Open Government* (Section 5.2) are that Canadians are able to find and use Government of Canada information and data:

- to support accountability;
- to facilitate value-added analysis;
- to drive socio-economic benefits through reuse; and,
- to support meaningful engagement with their government.

This plan also outlines the CRA's activities and deliverables that support *Canada's Action Plan on Open Government 2014-16*.

4. Context

4.1 Organizational Overview

The CRA's mission is to administer tax, benefits, and related programs, and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians. The Agency achieves this goal by delivering world-class tax and benefit administration that is responsive, effective, and trusted.

The CRA's mandate is to ensure that Canadians:

- pay their required share of taxes;
- receive their rightful share of benefits; and,
- are provided with an impartial review of decisions they choose to contest.

As one of the largest federal government departments, the CRA has 51 tax services offices and tax centres, 12 branches at headquarters, and a workforce of over 40,000 that serve every region of the country.

The Agency has a broad range of responsibilities. In addition to administering the *Income Tax Act* and the *Excise Tax Act*, the CRA administers legislation relating to the Canada Pension Plan and the Employment Insurance program. It is also responsible for enforcing legislation governing charities, collecting tobacco taxes and duties, administering registered plans, and collecting non-tax debts for the federal government. Furthermore, the Agency administers certain programs and services on behalf of provinces and territories. The tax revenues that the CRA collects support the important social programs and essential services that federal, provincial, territorial, and Aboriginal governments deliver.

The CRA's five strategic priorities of service, compliance, integrity and security, innovation, and people, are the drivers of continuous improvement at the CRA.

4.2 CRA's Open Government Challenges and Opportunities

As part of its mandate, the CRA collects and processes vast amounts of data and information in various forms including paper documents, databases, Word documents, websites, and more. Most of this is personal taxpayer information. The CRA recognizes the importance of maintaining the trust of Canadians and protecting all data and information it receives. In complying with the directive, the CRA is committed to preserving the confidentiality of taxpayer information and will never release identifiable taxpayer information as part of its open government initiatives. The CRA must continuously ensure its full compliance with applicable Acts, policies, and security considerations when releasing data and information. Consequently, the CRA will not release any confidential taxpayer data or information while participating in open government.

Considering the volume and sensitivity of its data and information holdings, moving towards an "open by default" environment within the CRA will require a significant cultural shift. Facilitating this shift will involve strong governance, effective communications, and collaboration throughout the Agency. The CRA is establishing the foundation for addressing this challenge through the work of its senior committees, by raising awareness of open government, and by establishing standards for the release of data and information. These efforts will help move the Agency toward integrating open government practices into its business processes and the delivery of its programs and services.

The CRA is aware that the information it holds is of great interest to the public. With over 140,000 webpages, the CRA's website is one of the most visited in the Government of Canada (GC). The Agency is also managing a steadily increasing volume of access to information requests. In 2014-2015, the CRA received 5,539 access to information requests and processed almost 2 million pages in response to them. The CRA is historically in the top three organizations for access to information requests received and pages processed.

To advance the transparency of its operations, the CRA uses a variety of channels to communicate with the public including its website, call centres, e-services and growing use of social media. The Agency also proactively releases a considerable amount of information. This provides opportunities for open government and allows the Agency to interact with the public and better serve their needs. The CRA's sophisticated information technology environment enables a secure and responsive Canadian tax and benefits delivery system and provides the necessary support for the Agency's open government activities.

A full list of products that the CRA proactively releases can be found in Annex A - Proactive Release of CRA Information Products. These releases also include all mandatory reporting documents, such as reports to Parliament. The categories of datasets released by the CRA on the GC's Open Data portal can be referenced in Annex B - Categories of CRA Information Tables and Datasets Released.

The CRA will leverage the public's interest in its information holdings to seek more opportunities for openness and collaboration, while always protecting taxpayer confidentiality and ensuring that no personal taxpayer information is released. Open government activities will comply with relevant government legislation such as the *Privacy Act*, *Access to Information Act,* and the *Security of Information Act*, as well as align with the CRA Information Management Strategy and associated corporate policy suite. Also, activities will respect the CRA's Integrity Framework, which sets out a wide range of measures that make sure the Agency maintains the highest level of integrity and security.

5. Outcomes

The CRA aims to contribute to two overarching open government commitments, outlined in *Canada's Action Plan on Open Government 2014-16*:

- Open Data Core Commitment: "The Government of Canada will continue to unlock the potential of open data through a series of innovative and forward-looking projects that drive government-wide progress on open data and prioritize easy access to high-value federal data."
- Open Information Core Commitment: "The Government of Canada will expand the proactive release of information on government activities, programs, policies, and services, making information easier to find, access, and use."

The *Directive on Open Government* is a key component of Canada's Action Plan to achieve these commitments. In continued support of transparency and accountability, the CRA is building on ongoing efforts and implementing new initiatives that will help advance open government.

5.1   CRA Activities in Support of Open Government

The CRA is contributing to open government through the following activities:

Strong Leadership and Support for Open Government

Open government relies on strong leadership to promote and strengthen a culture of openness and transparency. The CRA is ensuring strategic direction and oversight for open government activities through various senior cross-Agency committees that will support and implement related commitments.

Proactive Release of High-Value Information Tables and Datasets on the GC's Open Data Portal

The CRA is continuing to release high-value information tables and datasets on the GC's Open Data portal (*open.canada.ca*). Data releases are aligned with categories that the GC considers to be of high value, data requests by the Treasury Board of Canada Secretariat (TBS), and data in support of economic opportunity and innovation. The CRA datasets are among the 25 most downloaded from the portal, confirming their high value.

Participating at the Canadian Open Data Experience (CODE)

CODE is a national GC hackathon that highlights open government and encourages developers to build applications (apps) using federal government data from the portal. The CRA participated in the CODE 2014 and CODE 2015 hackathons by providing high-value information tables and datasets. The CRA's Charities Listings was among the top five downloaded datasets at this event. In addition, the winning team used the CRA's Individual Tax Statistics by Area dataset, among others, to develop an app that matches new Canadians with cities that can provide them with the greatest opportunities for success in Canada. This demonstrates the value and socio-economic benefit provided by the use of CRA's datasets.

Effective Information Management

Effective information management improves services, safeguards personal information, and ensures the availability of high-quality data and information. The CRA has a robust information management strategy that aims to improve associated policy instruments, recordkeeping, the management of data and information products, and awareness and training of employees.

Enhancing Enterprise Data Management and Data Stewardship

Data is valuable when it is relevant to and understood by internal and external end users. To enhance the management and use of its data, the CRA is undertaking a number of enterprise-wide initiatives that will also complement open government activities:

- *Data Stewardship Program* is providing overall guidance for data stewardship in the Agency and making sure that data meets the highest standards for quality and accessibility.
- Business Data Stewards are being assigned across the CRA to ensure the proper governance, quality, and integrity of data elements associated with their programs.
- *Managed Metadata Environment Redesign Project* is implementing a consistent metadata process to improve the ability to identify, select, and analyze the data.
- *Catalogue of Data Marts* was created to list all existing data marts in the Agency to ensure awareness and ease of use for analytics and reporting.

Establishing an Agency Data Program

The CRA will institute a data program to establish a coordinated enterprise approach to the acquisition, governance, use, and sharing of structured data. This will help to improve data interoperability, increase data accessibility for business intelligence activities, and improve transparency between data producers and consumers, among other benefits.

Increasing Awareness of Informal Disclosure of Information

The CRA will develop internal guidance to promote Canadians' access to their own tax information through various channels including in person, on the phone, or from the CRA website (for example, My Account), without having to make formal requests under the P*rivacy Act or the Access to Information Act*.

In addition to these initiatives, the CRA's activities to specifically meet the requirements of the *Directive on Open Government* are provided in Section 7.3, Planning Table A: Directive on Open Government Requirements. The table outlines the deliverables and activities to comply with the directive over its five-year implementation timeframe.

5.2 CRA Activities Aligned to Canada's Action Plan on Open Government 2014-2016

The following CRA activities support deliverables under the Open Information Core Commitment component of *Canada's Action Plan on Open Government 2014-16*:

- Modernizing the Administration of Access to Information
- Implementing the CRA Virtual Library
- Advancing Recordkeeping in the Government of Canada – GCDOCS
- Enhancing CRA's website and User-Centric Web Services

These activities are described in Annex C - CRA Activities Aligned to Canada's Action Plan on Open Government 2014-16*.

5.3 Support for Other Government of Canada Initiatives

Open government is not just releasing information, but also making sure that the information is easy to find, accessible, and understood by the end users. The following are select examples of key GC initiatives that the CRA's activities contribute to.

Blueprint 2020

The CRA is responding to Blueprint 2020's vision for enhanced service delivery, effective partnerships, and smart use of technologies to improve access to data and information. The CRA recognizes that multiple service channels are required to respond to a wide range of service needs. The CRA's innovative e-service initiatives such as My Account, My Business Account, and Represent a Client means users can view their income tax and benefit information as well as transact with the Agency – all online. Exemplary of the CRA's efforts to broaden access to data and information, tax returns remain available in the My Account portal for 10 years from the time they were (re)assessed.

Improving Services

The CRA is also improving service through its many initiatives to cut or reduce the tax compliance burden on individuals and businesses, so that they can find and access the information they need quickly and with ease. The Agency is responding to increasing digital expectations of Canadians with the launch of two mobile applications that allow users to connect with the CRA anytime, anywhere, and in one convenient mobile friendly location.

The MyCRA app for individuals lets users securely access their own detailed tax and benefit information such as notice of assessment, tax return status, benefit and credit information, and Registered Retirement Savings Plan and Tax Free Savings Account contribution room. The Business Tax Reminders app lets business users create custom reminders and alerts for key CRA due dates related to instalment payments, returns, and remittances. This app was developed through a consultative approach with small and medium-sized businesses on how to improve the CRA's services while reducing red tape.

Web Renewal Initiative

The CRA is playing an important role in the government-wide Web Renewal Initiative to develop a consolidated, user-centric Web presence for the Government of Canada. This will facilitate public access to a wealth of government information and services. The CRA is leading the development of the website's structure and content as it relates to taxes. It is also actively participating in government-wide working groups, and helping to establish governance and publishing models.

6. Governance Structures and Decision Processes

The following sub-sections describe the governance structures and decision processes that support open government and how those responsibilities are delegated and fulfilled within the CRA.

6.1   Roles and Responsibilities – Deputy Head and Information Management Senior Official

The governance of the CRA's OGIP is informed by the responsibilities identified for the Information Management Senior Official (IMSO) and Deputy Head (DH) in sections 6 (*Requirements*), 7 (*Monitoring and Reporting Requirements*), and 8 (*Consequences*) of the *Directive on Open Government*.

Role	Responsibility
Commissioner of Revenue and Chief Executive Officer of the CRA	The Commissioner is responsible for the day-to-day administration and enforcement of program legislation that falls under the Minister's delegated authority. The Commissioner approves the OGIP and release of data, and takes corrective measures for non-compliance with the requirements of the directive.
CRA Information Management Senior Official (IMSO) *(Assistant Commissioner, Strategy and Integration Branch)*	The IMSO reports to the CRA's Commissioner, and leads the coordination, direction, and implementation of the CRA's Information Management Policy. As the delegated authority accountable to the TBS for compliance with the *Directive on Open Government,* the IMSO oversees the implementation and monitoring of this directive, supported by senior committees and stakeholders.

6.1.1 CRA Open Government Governance

The CRA has established the following governance structure to drive open government activities:

Role	Responsibility
Minister of National Revenue	The Minister is accountable to Parliament for all CRA activities, including administration and enforcement of the *Income Tax Act* and the *Excise Tax Act*. The Minister approves the release of information tables and datasets that require explicit permission of the Minister under the *Income Tax Act* and/or other Acts and legislation that the CRA administers.
CRA Information Intelligence Steering Committee (IISC)	The IISC, comprised of Assistant Commissioners from the CRA branches and regions, is co-chaired by the IMSO and the Chief Information Officer. The Committee provides direction on all aspects of the management and use of information within the Agency. This includes executive oversight, coordination, and support for open government initiatives.
CRA Open Government Directors General Steering Committee (OGDGSC)	The OGDGSC, a cross-CRA committee of directors general, drives the implementation of the directive and ensures that appropriate structures, decisions, and resources are in place to advance open government deliverables.
CRA Open Government Coordinator (*Director General, Intelligence, Statistics and Data Directorate, Strategy and Integration Branch, SIB*)	The Open Government Coordinator supports the IMSO and acts as the central contact (internal and external) for open government. The Coordinator works closely with counterparts and stakeholders in SIB, other CRA branches (Public Affairs, Information Technology, and others) and the regions, to ensure open government objectives and deliverables are met.
CRA Open Government Coordination Office (OGCO) – *Strategy and Integration Branch*	The OGCO co-ordinates, guides, and collaborates on open government activities within the CRA. The Office works with the governance bodies, branches, and open government stakeholders (internal and external) to meet the requirements and associated deliverables of the directive. This includes developing the OGIP, and the strategies, processes, and tools necessary for the effective release of CRA data and information.

6.2 Roles and Responsibilities – Key Stakeholders

Successful delivery of open government commitments depends on strong governance and collaboration among the stakeholders. The following describes the roles and responsibilities for key stakeholders who will work with the IMSO and share responsibilities to ensure the *Directive on Open Government* is implemented effectively in the CRA:

Role	Responsibility
CRA Chief Information Officer (CIO) (*Assistant Commissioner, Information Technology Branch*)	The CIO establishes programs, practices, and information technology (IT) policy instruments in support of information management, and manages IT services for the CRA's information resources. The CIO provides systems and IT support for open government activities.
CRA Chief Privacy Officer (CPO) (*Assistant Commissioner, Public Affairs Branch*)	The CPO provides privacy oversight in the CRA and ensures that activities related to privacy are reinforced and communicated throughout the organization. The CPO also identifies and assesses the privacy impacts of CRA's data and information releases.
Agency Security Officer (ASO) (*Director General, Security and Internal Affairs Directorate, Finance and Administration Branch*)	The ASO provides direction, guidance, and leadership for the CRA's security program, as well as oversight on potential risks and security requirements regarding CRA's data and information releases.
Head of Communications (*Assistant Commissioner, Public Affairs Branch*)	The Head of Communications guides the CRA-wide promotion of open government principles and activities to increase awareness and engagement.
Access to Information and Privacy (ATIP) Directorate *Public Affairs Branch*	The ATIP Directorate ensures that the CRA meets its requirements under the *Access to Information Act* and the *Privacy Act*. The Directorate provides support and advice for ATIP-related issues associated with open government.
Legal Services Branch	The Legal Services Branch provides counsel and advice for any legal issues associated with the release of the CRA's data and information resources.
Business Data and Information Owners *All Branches*	Business Data and Information Owners, at the director general level, are responsible for data and information within their areas. They ensure the quality, security, privacy, and legal provisions of their respective datasets and information products, and approve their release prior to IMSO review. Business Data and Information Owners also maintain and update the datasets and information they provide.

Role	Responsibility
Branch Open Government Coordinators *All Branches*	Open Government Coordinators within each CRA branch work with the OGCO, and the Business Data and Information Owners and subject-matter experts within their respective branches, to support the implementation of the directive. They contribute to building inventories of data and information of business value, and identify and provide quality approved datasets and information products for release in required formats, along with associated metadata.
IT Specialists *Information Technology (IT) Branch*	Specialists in the IT Branch work with the OGCO and with the Branch Open Government Coordinators to help develop data and information inventories. They also provide guidance on systems and IT security related issues associated with the release of data and information resources.

In addition to the roles and responsibilities of the stakeholders identified above, the release of certain data and information products will be in accordance with established CRA approval processes through senior management, the Minister of National Revenue, and other governance protocols, and always with a view to preserving the confidential nature of taxpayer information.

Continued collaboration among all open government stakeholders is a critical component of the CRA's commitment to open government principles and its efforts toward an "open by default" environment. Sharing responsibilities in complying with the *Directive on Open Government* will reinforce transparency, accountability and engagement as part of the CRA's everyday operations. Where the TBS, Library and Archives Canada or other government institutions have been designated to have a role in the effective implementation of the directive across departments, the CRA will work to support and adhere to their guidelines once developed.

6.3   Communication, Awareness, and Engagement

The CRA will use various channels to communicate open government activities within the Agency to promote understanding and engagement. It will also network with open government communities of interest to leverage best practices.

6.3.1 Internal Communications

The CRA will build on its communications to key stakeholders to develop a communications plan geared to a wider Agency audience. The plan will focus on highlighting open government principles, providing an overview of associated activities and encouraging participation, while reinforcing the importance of preserving the confidentiality of taxpayer information. Communications experts in the CRA will be

engaged to ensure continued messaging as open government initiatives evolve. Promotional venues for open government will include the CRA's Intranet, stakeholder meetings, Agency committees, presentations, newsletters, and promotional events such as the CRA's Information Management Awareness Week.

6.3.2 External Engagement and Collaboration

Understanding the priorities, needs, and best practices of the open government community is key to providing value to end users of the CRA's data and information. The CRA will continue to engage with counterparts and open government communities of interest to build networks and adopt best practices both from the public sector and private sector.

The CRA is a member of the Assistant Commissioner level Open Government Steering Committee, chaired by the TBS and responsible for enterprise-wide governance of all federal open government initiatives. In addition, the CRA participates in the following TBS working groups to support open government priorities and contribute to developing tools and resources for government-wide implementation of the *Directive on Open Government*:

- TBS Open Government Directive Implementation Working Group
- TBS Open Data Working Group
- TBS Open Data Technical Working Group
- TBS Open Government Communications Network
- TBS Open Government Sub-Groups on the Open Data Inventory and Communications

The CRA's Open Government Coordination Office regularly exchanges ideas with counterparts in other government departments and participates in the open government communication networks formed on GCpedia and GCconnex. Representatives from the CRA also attended the 2015 International Open Data Conference in Ottawa, where they had an opportunity to network with global experts on open government.

7. Planning Table - Directive on Open Government Requirements

7.1   Directive Requirements

The *Directive on Open Government* (DOG) came into effect on October 9, 2014, with a five-year timeline for phased implementation. Full compliance must be achieved by March 31, 2020.

The directive assigns responsibility to the departmental / agency Information Management Senior Official for the following requirements outlined in Sections 6 and 7 of the directive:

DOG 6.1   Maximize the release of Government of Canada data and information

DOG 6.2   Release open data and open information in accessible and reusable formats

DOG 6.3   Establish and maintain inventories of data and information resources of business value

DOG 6.4   Develop, post, implement and update an OGIP

DOG 6.5   Maximize the removal of access restrictions on departmental resources of enduring value prior to transfer to Library and Archives Canada (LAC)

DOG 6.6   Ensure that open government requirements are integrated in new plans for procuring, developing or modernizing departmental systems or solutions

DOG 7.1   Oversee the implementation and monitoring of the *Directive on Open Government*

7.2   TBS Timelines and Deliverables for Directive Requirements

The following is a summary of the timelines and associated deliverables established by the TBS for full implementation of the directive by departments and agencies.

Year 1 (October 2014 - October 2015)

➢ Define the methodology for establishing a data inventory
➢ Begin establishing a data inventory
➢ Develop and publish the OGIP on a website designated by the TBS

Year 2 (November 2015 - October 2016)

➢ Complete the data inventory
➢ Begin or continue to publish datasets deemed eligible for release on *open.canada.ca*
➢ Publish the first annual update to OGIP on the designated TBS site
➢ Review Library and Archives Canada (LAC) guidance on maximizing the removal of access restrictions on information resources of enduring value prior to transfer to LAC (once released)

Year 3 (November 2016 to October 2017)

➢ Continue to publish datasets deemed eligible for release on *open.canada.ca*
➢ Define methodology for establishing an information inventory
➢ Develop an approach for maximizing the removal of access restrictions on information resources of enduring value prior to their transfer to LAC
➢ Publish the second annual update to OGIP on the designated TBS site

Year 4 (November 2017 to October 2018)

➢ Complete publication of datasets deemed eligible for release on *open.canada.ca*
➢ Complete the information inventory
➢ Begin or continue to publish information assets deemed eligible for release on *open.canada.ca*
➢ Maximize the removal of access restrictions on information resources of enduring value prior to their transfer to LAC
➢ Publish the third annual update to OGIP on the designated TBS site

Year 5 (November 2018 to March 2020)

➢ Complete publication of information assets deemed eligible for release on *open.canada.ca*
➢ Establish methodologies to ensure that data and information inventories are maintained
➢ Publish the fourth annual update to OGIP on the designated TBS site

The CRA is well positioned to meet the requirements of the directive through activities and timelines that are detailed in Section 7.3 Planning Table A: Directive on Open Government Requirements.

The CRA's progress on directive requirements will be reflected in the annual updates to this plan and reported to the TBS through the Management Accountability Framework process.

7.3   Planning Table A: Directive on Open Government Requirements

Reference	Compliance Requirement	Deliverables / Milestones	Lead	Activities	Start Date	End Date	Resources (Human & Financial)+	Status
DOG 6.1	Maximizing the release of Government of Canada data and information under an open and unrestrictive licence designated by the Treasury Board of Canada Secretariat	CRA's Data Release Process	SIB	· Scan CRA internal and external websites for readily available datasets	October 2014	July 2015	IT Specialists (6)	Complete
				· Identify, prioritize and release high-value datasets on to the Open Data portal	October 2014	On-going	OGCO (5)	In Progress
				· Establish the Directors General Open Government Steering Committee	October 2014	September 2015	OGDGSC (10)	Complete
		CRA's Information Release Process		· Scan CRA internal and external websites for readily available information assets	November 2016	October 2017	TBD	Not Started
				· Identify, prioritize and release high-value information assets on to the Open Information portal	November 2016	October 2018	TBD	Not Started
DOG 6.2	Ensuring that open data and open information is released in accessible and reusable formats via Government of Canada websites and services designated by the TBS	Listing of accessible and reusable formats (for data and information) to be used at the CRA	SIB	· Establish standard policies, procedures and tools for the identification, submission, review and approval of datasets	October 2014	October 2016	OGCO (5)	In Progress
				· Establish standard policies, procedures and tools for the identification, submission, review and approval of information assets	November 2016	October 2017	TBD	Not Started
		Conversion process(es) for data identified for release whose native format is not accessible and reusable		· Develop templates and communication products to assist stakeholders in the provision and release of datasets	July 2015	December 2015	OGCO (5)	In Progress
		Release process to support the publication of the CRA's data						
		Conversion process(es) for information identified for release whose native format is not accessible and reusable		· Develop templates and communication products to assist stakeholders in the provision and release of information assets	November 2016	October 2017	TBD	Not Started
		Release process to support the publication of the CRA's information						
DOG 6.3	Establishing and maintaining comprehensive inventories of data and information resources	Methodology for establishing a data inventory	SIB	· Establish a shared platform to maintain and manage inventories of datasets	October 2014	June 2015	OGCO (5)	Complete

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Reference	Compliance Requirement	Deliverables / Milestones	Lead	Activities	Start Date	End Date	Resources (Human & Financial)+	Status
	of business value held by the department to determine their eligibility and priority, and to plan for their effective release (6.3)	Methodology for establishing an information inventory		· Establish a shared platform to maintain and manage inventories of information assets	November 2016	October 2017	TBD	Not Started
		Data inventory (detailed, itemized list(s) that describe the volume, scope and complexity of the data held by the CRA)		· Create the Open Data Inventory using TBS template of fields	February 2015	October 2016	OGCO (5) IT Specialists (6)	In Progress
		Information inventory (detailed, itemized list(s) that describe the volume, scope and complexity of the information held by the CRA)		· Create the Open Information Inventory using a standardized template of fields*	November 2016	October 2018	TBD	Not Started
		Renewal process(es) to maintain the currency of the CRA's data inventory		· Establish process(es) and/or tools to maintain the currency of the data inventory · Engage stakeholders as necessary to validate datasets and/or provide additional information	July 2015	October 2016	OGCO (5) Branch Open Government Coordinators (12) IT Specialists (3)	In Progress
		Renewal process(es) to maintain the currency of the CRA's information inventory		· Establish process(es) and/or tools to maintain the currency of the information inventory · Engage stakeholders as necessary to validate information assets and/or provide additional information	November 2016	October 2018	TBD	Not Started
		Assets included in the data inventory are evaluated to determine their eligibility and priority for release		· Develop a checklist** and release schedule to track and monitor required criteria for each dataset proposed for the Open Data Inventory	October 2014	On-going**	OGCO (5)	In Progress

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Reference	Compliance Requirement	Deliverables / Milestones	Lead	Activities	Start Date	End Date	Resources (Human & Financial)+	Status
		Assets included in the information inventory are evaluated to determine their eligibility and priority for release		· Develop a checklist** and release schedule to track and monitor required criteria for each information asset proposed for the Open Information Inventory	November 2016	October 2017**	TBD	TBD
DOG 6.4	Developing, posting to the designated website, implementing, and annually updating a departmental Open Government Implementation Plan (OGIP)	Governance structures are in place to oversee the implementation of the CRA's OGIP	SIB	· Create governance structures to oversee the implementation of the CRA's OGIP	October 2014	October 2015	OGCO (5) Senior Managers (2)	Complete
		The CRA's Open Government Implementation Plan (OGIP)		· Develop the CRA's OGIP, including associated research, consultations and stakeholder engagement	October 2014	September 2015	OGIP Stakeholders (6)	Complete
		Signatures in section 2 (Approvals) of the CRA's OGIP		· Obtain necessary approvals to release OGIP	August 2015	October 2015	SIB Senior Managers (4) Assistant Commissioner	Complete
		The CRA's OGIP is staffed and funded		· Establish the OGCO · Relay the scope, context and necessary deliverables / milestones to requisite program areas and their information technology counterparts to determine human and financial resources	October 2014	April 2018	OGCO (5) IT Specialists (4) Data SMEs	In Progress

Reference	Compliance Requirement	Deliverables / Milestones	Lead	Activities	Start Date	End Date	Resources (Human & Financial)+	Status
		Monitoring and reporting processes for assessing progress and maintaining the currency of the CRA's OGIP		· Establish standard policies, procedures and tools to assist in monitoring, assessing, and reporting the progress, maintenance and currency of the CRA's OGIP	October 2015	April 2016	OGCO (5) IT Specialists (3)	Not Started
		The CRA's first annual update to the OGIP			October 2015	October 2016	OGCO (5)	Not Started
		The CRA's second annual update to the OGIP		· Undertake the annual updating of the OGIP	October 2016	October 2017	OGCO (5)	Not Started
		The CRA's third annual update to the OGIP			October 2017	October 2018	OGCO (5)	Not Started
		The CRA's fourth annual update to the OGIP			October 2018	March 2020	OGCO (5)	Not Started
DOG 6.5	Maximizing the removal of access restrictions on departmental information resources of enduring value prior to transfer to Library and Archives Canada.	Methodology for the removal of access restrictions from data and information resources of enduring value prior to their transfer to the LAC.	SIB	· Ensure CRA policies and procedures align to the needs of LAC for the accessibility of information held on behalf of the CRA and information that would in the future be transferred to LAC	October 2016	March 2018**	TBD	Not Started
		Methodology for the removal of access restrictions from data and information resources of enduring value prior to their transfer to the LAC is integrated into the CRA's disposition plans and procedures.		· Review and prioritize renewal of policies which support the treatment or transfer of records to LAC	October 2016	March 2018**	TBD	Not Started
DOG 6.6	Ensuring that open government requirements in sections 6.1 to 6.5 of this directive are integrated in any new plans for procuring, developing, or modernizing departmental information applications, systems, or	Governance structures are in place to ensure that the requirements of the *Directive on Open Government* are integrated into any new plans for procuring, developing, or modernizing departmental information applications, systems, or solutions	SIB	· Collaborate and exchange information with the Open Government stakeholders to ensure directive requirements are integrated into new plans.	November 2015	October 2018	TBD	Not Started

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Reference	Compliance Requirement	Deliverables / Milestones	Lead	Activities	Start Date	End Date	Resources (Human & Financial)+	Status
	solutions in support of the delivery of programs and services	*Directive on Open Government* requirements are integrated into the CRA's procurement process(es) for information applications, systems, and solutions		· Establish standard policies, procedures and tools to integrate Directive requirements into the CRA's procurement, development and modernization processes for applications, systems and solutions environments	October 2018	March 2020	TBD	Not Started
		Directive on Open Government requirements are integrated into the CRA's development process(es) for information applications, systems, and solutions			October 2018	March 2020	TBD	Not Started
		Directive on Open Government requirements are integrated into the CRA's modernizing process(es) for information applications, systems, and solutions			October 2018	March 2020	TBD	Not Started
DOG 7.1	Departmental information management senior officials, as designated by the deputy heads, are responsible for overseeing the implementation and monitoring of this directive in their department.	Performance framework for the monitoring of the CRA's progress against the activities and deliverables / milestones in the OGIP	SIB	· Develop monitoring and reporting frameworks to measure the on-going compliance of the OGIP	June 2015	March 2018	OGCO (5)	In Progress
		Progress against the activities and deliverables / milestones in the OGIP is regularly reported to the governance structures in place to oversee the implementation			June 2015	March 2020	OGCO (5)	In Progress
		Performance framework for the monitoring of the CRA's ongoing compliance to the requirements of the Directive			January 2016	March 2020	TBD	Not Started
		Process to ensure significant difficulties, gaps in performance, or compliance issues are reported to the Deputy Head (DH)		· Create a mechanism or process to ensure that significant difficulties, gaps in performance, or compliance issues are reported to the Deputy Head	January 2016	March 2020	TBD	Not Started

+ Per TBS methodology, the resources depict the number of individuals required to meet open government (OG) compliance responsibilities. These same resources may have other responsibilities beyond OG.

++Some of the identified resources are anticipatory and will be staffed in accordance with funding.

*It is recognized that the information inventories will rely on the implementation of GCDOCS.

**In alignment with TBS's release of templates and guidelines and/or other dependent areas such as Library and Archives Canada.

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Annex A – Proactive Release of CRA Information Products

The following is a list of the information categories and associated documents that the CRA makes public through its website, other government department websites, and the Government of Canada website. The releases include all reporting documents as required by the *Directive on Open Government*.

➢ Acts and regulations – the CRA provides a list of acts it administers and regulations related to tax and benefits. These documents are also available on the Justice Canada website.

➢ Board of Management documents – the CRA Board of Management governance documents, including the Board's oversight framework, by-laws, and conflict-of-interest guidelines can be found on the CRA website.

➢ Corporate reports – includes report on management accountability at the CRA, quarterly financial reports, and internal audits and program evaluations.

➢ Corporate procedures – various corporate procedural documents on procurement in the CRA, sustainable development, service standards, and procedures for protecting taxpayer privacy.

➢ Completed Access to Information requests – the CRA posts summaries of all completed requests, excluding those that contain personal or business information. The CRA's summary lines are also available at Canada.ca.

➢ Charities listings – this is a searchable list of Canadian registered charities that includes information about the charity's status, contact information, information return, financial information, and activities.

➢ CRA Code of Ethics and Conduct – the Code provides all CRA employees with guidance on their obligations and expected standard of conduct.

➢ Datasets – the CRA posts anonymized tax data on the Government of Canada's Open Data portal, ensuring taxpayer confidentiality at all times.

➢ Disclosure documents – the CRA posts disclosure documents on its website as required by law, and by Appendix B of the Directive on Open Government, including: annual travel, hospitality, and conference expenses; quarterly travel and hospitality expenses; contracts; grants; contribution awards; and job reclassifications.

➢ Income tax information circulars – the CRA's income tax information circulars are available on its website, providing information about administrative, enforcement, or procedural matters relating to income tax law, such as collections policies and the Voluntary Disclosure Program.

➢ News releases – the CRA regularly publishes news releases on its website that inform Canadians about government activities and priorities, public consultations, and compliance-related activities such as criminal charges and convictions under the *Income Tax Act*. These releases are also distributed via newswire services, mailing lists, and RSS feeds.

➢ Privacy impact assessment summaries – the CRA includes the summaries of all privacy impact assessments on its website.

➢ Public consultations – the CRA posts public consultation documents and reports on the Consulting with Canadians website.

➢ Public Opinion Research Reports – in accordance with the Public Opinion Research regulations as part of the *Federal Accountability Act*, the CRA posts its contracted public opinion research reports and associated data files to the Library and Archives Canada website. The CRA also posts the executive summaries of these reports on its own website.

➢ Reports to Parliament – the CRA posts corporate business plans, reports on plans and priorities, annual reports to Parliament, and departmental performance reports on its website.

➢ Tax alerts – the CRA publishes tax alerts on the CRA website and distributes them on channels such as newswire services, mailing lists, and RSS feeds. Information contained in the alerts

includes protection from tax schemes and fraud and understanding the consequences of participating in tax schemes.

➤ Taxation operation manuals – the public can view copies of the CRA's taxation operation manuals in public reading rooms.

➤ Taxpayer Bill of Rights – the CRA publishes the Taxpayer Bill of Rights on its website to make sure taxpayers understand their rights and what they can expect when dealing with the CRA.

➤ Tax treaties – Canada has tax conventions or agreements, commonly known as tax treaties, with many countries. The main purposes of tax treaties are to avoid double taxation and to prevent tax evasion. The CRA publishes information related to tax treaties on its website. The texts of the treaties themselves are available on the Finance Canada and Foreign Affairs, Trade and Development Canada websites.

➤ Technical information – the CRA posts a wide variety of technical information on its website, related to excise, GST/HST, income tax, and more. This information is intended to help taxpayers meet their tax obligations.

➤ Video gallery and webinars – the CRA's website offers a significant number of videos and recorded webinars that present information about CRA programs and initiatives and tell a variety of audiences, including businesses, individuals, charities, students, how to meet their tax obligations. Many of these videos are also available on YouTube.

Annex B – Categories of CRA Information Tables and Datasets Released (as of October 2015)

The following categories of information tables and datasets have been released on the Government of Canada's Open Data portal (*open.canada.ca*). Datasets are all anonymized and therefore do not include any personal or identifiable taxpayer data. The CRA's releases for open data will continue to evolve and expand as the inventory of data holdings is developed:

➢ **T1 Final Statistics** - statistics from income tax and benefit returns including assessments and/or reassessments.
➢ **T2 Corporate Statistics** - key tax and select accounting information from corporation income tax returns that have been assessed or re-assessed.
➢ **Trust Statistical Tables** - key tax and accounting information from trust tax returns
➢ **Charities Listings** - data on Canadian charities that are registered under the *Income Tax Act* and are eligible to issue official donation receipts. Data includes details on a charity's financial information, activities, and directors or similar officials.
➢ **Individual Tax Statistics by Area** - personal income tax data based on geographic area. The statistics are compiled by province and territory, as well as for all of Canada. The tables provide income and taxation statistics by specific geographic area, tax status classification, total income class, source of income class, and sex.
➢ **Non-Refundable Tax Credits** - data on amounts of federal and provincial (except Quebec) non-refundable tax credits commonly claimed on Income Tax and Benefit Returns per specific years.
➢ **Indexation Factors, Tax Brackets and Rates** - indexation factors used in determining various federal and provincial tax brackets and certain tax credits for specific tax years. This includes year specific tax rates and tax brackets for calculating federal and provincial (except Quebec) taxes.
➢ **GST/HST Incremental Federal Rebate for Municipalities Report** - the GST/HST incremental rebate amount paid to incorporated, determined, and designated municipalities, as defined in the *Excise Tax Act.*
➢ **GST/HST Statistics** - detailed profiles of GST/HST registrants by jurisdiction, industry group, and legal entity status, based on returns that have been assessed or reassessed.
➢ **Tax Free Savings Account Statistics** - data based on all of the individual records and summary returns sent by financial institutions (issuers) to the CRA.
➢ **Benefit Program Guideline Tables** - estimates of amounts for various benefits based on family net income and number of children. These include the Canada Child Tax Benefit (CCTB), Child Disability Benefit (CDB), National Child Benefit Supplement (NCBS), and Goods and Services Tax Credit (GST).
➢ **Payment Dates for various benefits** - benefit payment dates for Universal Child Care Benefit, GSTC, CCTB (and integrated programs), and Working Income Tax Benefit.
➢ **Canada Child Tax Benefit (CCTB) Calculations** - a schedule to help calculate CCTB payment amounts, including the CDB and the NCBS.
➢ **Children's Special Allowances (CSA) Calculations** - charts showing the income that is received for Child Benefits, Child Disability benefits and supplements for CSA.
➢ **Working Income Tax Benefit** - amounts and rates for the Working Income Tax Benefit for specific tax years.

Annex C – CRA Activities Aligned to Canada's Action Plan on Open Government 2014-2016

The CRA contributes to the following initiatives that are deliverables under the Open Information Core Commitment component of *Canada's Action Plan on Open Government 2014-2016:*

Modernizing the Administration of Access to Information

To improve service quality and ease of access for citizens, and to reduce processing costs for institutions, the CRA has joined other GC departments in modernizing and centralizing the platforms that support the administration of access to information.

- *Access to Information and Privacy (ATIP) Online Request Initiative*
  In April 2014, the CRA joined the Government of Canada ATIP Online Request initiative. This initiative allows requesters to fill out ATIP requests and pay an initial fee online, rather than sending a cheque with a paper copy of the request. Processing ATIP requests online improves service quality and ease of access for Canadians, and reduces processing costs for the CRA and the government as a whole.

- *CRA Access to Information (ATI) Summary Lines*
  The CRA began posting summary lines of completed ATI requests in December 2011; they are now also available on the Open Data portal. This facilitates the informal release of information by allowing requests based on previously-released ATI packages rather than on formal requests. This saves the requester time, avoids costly duplication of work, and improves accessibility of information to the public.

- *Whole-of-government solution for Administering ATIP requests*
  The CRA participated in developing business requirements to support the adoption of a modern, standardized, whole-of-government solution for administering ATIP requests, and making comprehensive metadata on access requests publicly available. The CRA will adopt the whole-of-government ATIP solution once it is provided.

- *Modernized Vision for the ATIP Training Program in the Government of Canada*
  The CRA is an essential partner in the GC's redesign of the training program for ATIP staff. The focus of this training is to help ATIP employees provide high-quality service to the public seeking government information and to facilitate disclosure wherever possible. The CRA is a participant on the TBS's Director General-Level ATIP Training Working Group and has representatives on several of the sub-working groups established to roll out the specific priorities for this initiative.

Implementing CRA's Virtual Library

The CRA contributes to the GC's Info Source (Sources of Federal Government and Employee Information) website by providing information on its programs and activities. The CRA receives a high volume of ATI requests for its operational manuals and procedural guides, making them a high priority for public release as part of the open government initiative. The CRA is continuing to post its manuals listed in Info Source on the CRA website. Once this phase is finished, the CRA will expand its virtual library with additional documents that the public often asks for, such as policies and non-secure documents. The CRA will work closely with the GC as it pilots a government-wide virtual library that will give the public access to federal publications and documents through a single window.

Advancing Recordkeeping in the Government of Canada – GCDOCS

The CRA is fully engaged with the GCDOCS initiative. This is a government-wide records management solution aimed at improving the management of government records, and facilitating faster responses to requests for information.

Together with its partners (Public Works and Government Services Canada and Shared Services Canada), the CRA is developing an implementation plan for a gradual, systematic roll-out of GCDOCS across the Agency which will take several years to fully implement. The CRA is committed to continued consultations to keep all stakeholders fully engaged about timelines and the impacts of implementing GCDOCS. To ensure a smooth roll-out, the CRA has developed a strategic communications plan and is evaluating related courses and training products.

Enhancing CRA's website and User-Centric Web Services

CRA's website continues to be the main platform for conveying information to Canadians. The website features a user-friendly approach to providing information and services based on four taxpayer segments: individuals and families, businesses, intermediaries, and charities. It displays on any mobile device, including smart phones and tablets. The CRA continually tests its content to make sure that the public is able to find the information they need quickly and with ease.

The Agency is also actively participating in the government's Web Renewal Initiative which aims to create a single consolidated GC website. The CRA has already been moving information to the new site and taking other steps to ensure timely migration, including: enhancing its website governance, architecture and policies; implementing the GC performance measurement framework; conducting user-testing; and actively participating in various *Canada.ca* releases to enhance the GC website's Taxes theme.