

Canada Revenue Agency

Performance Report

For the period ending
March 31, 2009

The Honourable Jean-Pierre Blackburn, P.C., M.P.
Minister of National Revenue

The content of this performance report is taken from the *Canada Revenue Agency's Annual Report to Parliament 2008-2009*. The Minister of National Revenue tables the CRA's Annual Report in Parliament pursuant to the requirements of the *Canada Revenue Agency Act*. The Performance Report and the CRA's Annual Report contain comprehensive performance information and the opinion of the Auditor General of Canada on the CRA's financial statements. For more information on the CRA's Annual Report, visit the CRA's Web site at: www.cra.gc.ca, or write to: Director, Planning and Annual Reporting Division, Corporate Planning, Governance and Measurement Directorate, Corporate Strategies and Business Development Branch, Canada Revenue Agency, Connaught Building 555 MacKenzie Avenue, Ottawa ON K1A 0L5, Canada.

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Section I: Agency Overview

Message from the Minister



The Canada Revenue Agency (CRA) makes a difference in the lives of Canadians every day. We do this by providing a strong, equitable, and responsive tax system that has become the cornerstone of our country's prosperity and the foundation of our social structure.

This year, the CRA celebrates 10 years as a government agency, a period marked by innovation and continuous improvement in services to Canadians and businesses.

I am proud of the tremendous collaboration demonstrated by the CRA and Finance Canada, who together worked with financial institutions across the country on the recent launch of the Tax-Free Savings Account (TFSA), the most important tax innovation in a generation.

We are providing excellence in program delivery by working to ensure that Canadians pay their fair share of taxes on behalf of federal, provincial, and territorial governments. In particular, our compliance work includes actions to counter aggressive tax planning, that is, arrangements that cross the boundary of acceptable tax planning.

The CRA is working to encourage Canadian business and the Canadian economy. We are reducing the paperwork burden that impacts business profitability and productivity. This is an important effort, especially in these difficult economic times.

“Together, we are ensuring that Canadians enjoy a flexible and innovative tax regime that is accessible, equitable to taxpayers, and keeps our business solidly competitive in the global marketplace.”

As the administrator of the Scientific Research and Experimental Development (SR&ED) investment tax credit, which is considered one of the best incentives for research and development in the world, the CRA is contributing to Canada's international business competitiveness. In addition to providing more than \$4 billion in

tax credits to over 18,000 claimants, we are strengthening our administrative resources to increase SR&ED accessibility to more Canadian businesses.

The steps we are taking to assist individual Canadians and businesses will help maintain the high level of confidence that Canadians have in the CRA. As we move into our second decade as an agency, we will continue to improve our services and respond to the diverse needs of taxpayers and benefit recipients.

It is my privilege and honour to present the *Departmental Performance Report 2008-2009* for the Canada Revenue Agency.

The Honourable Jean-Pierre Blackburn, P.C., M.P.
Minister of National Revenue and
Minister of State (Agriculture and Agri-Food)

Message from the Commissioner and Chief Executive Officer



As the Commissioner and Chief Executive Officer of the Canada Revenue Agency (CRA), I take pride in being a part of such an outstanding public service organization as it celebrates its tenth anniversary. Looking back, I am inspired by how far we have come and how much we have accomplished during the past decade. We embarked on a program of change to inject fresh ideas into the way we operate and provide service to Canadians. Even though we have been recognized for our innovation and our commitment to service excellence, we know that we cannot simply rely on our past achievements—we can always do better.

Achieving Our Vision

Our vision is to be the model for trusted tax and benefit administration, providing unparalleled service and value to our clients and offering our employees outstanding career opportunities.

“The Canada Revenue Agency is one of the largest service organizations in the country. We do business with more Canadians than any other department or agency of government.”

To achieve our vision, we have pursued two overarching objectives—excellence in program delivery and excellence in the workplace. In terms of excellence in program delivery, we met or exceeded many of our targets. For example, we made it easier for callers to reach us through our telephone service; we worked in close partnership with our provincial counterparts in Alberta, Ontario, and Quebec to recover more than half a billion dollars in taxes from unacceptable aggressive tax planning arrangements that crossed provincial boundaries; we expanded electronic options for business users to include GST/HST NETFILE; and we again achieved very strong results related to the delivery of benefit programs.

In terms of the second overarching objective—excellence in the workplace—we have developed and acted upon the first iteration of our Agency Workforce Plan, which fully integrated human resources and business planning. Several initiatives have been acted upon to address challenges identified in the plan. On March 31, 2009, the second iteration of our Agency Workforce Plan (2009-2010 to 2011-2012) was published, aligned with our Corporate Business Plan, which covered the same period.

Overall, our 2008-2009 results related to the administration of tax and benefit programs remain strong. Most taxpayers met the deadline for filing their returns and for paying amounts owing, and most taxable corporations paid amounts due on time.

We need to ensure, however, that more taxable corporations file their returns on time, and that more employers remit source deductions on behalf of employees on time. Taking all these results into consideration, I remain confident that we can overcome the challenges in key high-risk areas over the long term with a view to achieving our vision.

Progress on Priorities

We have in place an ambitious change agenda to respond to the many challenges we face. During 2008-2009, we made important progress in our commitment to excellence, including the following.

Strengthening service – In December 2008, we launched our comprehensive Service Strategy. This strategy is the result of extensive collaboration with internal stakeholders across the country, with the common objective of working in an integrated and horizontal fashion to develop and deliver our products and services.

Enhancing our efforts to address non-compliance – We conducted our second compliance review this past year. Similar to our first review, this compliance review process resulted in identifying five key high-risk priority areas: aggressive tax planning, the underground economy, payment compliance, wilful non-compliance, and contraband tobacco. As well, we undertook further work to implement our Benefits Compliance Strategy Action Plan by researching and analyzing enforcement and deterrence issues in an effort to understand and evaluate the benefits and credits at risk.

Reinforcing trust – Our service complaints framework has recently made redress more comprehensive. This framework has, at its foundation, the Taxpayer Bill of Rights which has been expanded to include eight service rights. Furthermore, we implemented our Service Complaints Program, to provide taxpayers with a formal resolution process for complaints about mistakes, undue delays, and other issues related to service.

“No longer are we just the federal government’s tax collector—we have become a broad-based tax and benefit administration providing services and support to a wide range of public sector clients.”

Maintaining effective relationships – The strength of our collaborative efforts was demonstrated most recently in the successful conclusion of the Memorandum of Agreement for the harmonization of the Ontario sales tax, the second harmonization initiative that we have undertaken with Ontario. The

implementation of corporate tax administration proceeded as planned—on time and within budget.

Meeting our mandate

The overall goal of the CRA 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.

Our employees are known for carrying out their duties with integrity and professionalism. We are an organization that is highly visible—one that touches the lives of all Canadians—and we are very proud of the excellent reputation we’ve earned. The fact that we have once again quickly and accurately delivered on government priorities speaks to the professionalism and dedication of our workforce.

“The CRA is known as a modern and vibrant organization, with a tradition of innovation and technological change.”

Going forward, we will strive to further our working relationships with federal departments, provinces, and territories to forge links between the social responsibility inherent in paying taxes and the civic rights and benefits enjoyed in Canada. We will sustain our

strong international presence in organizations such as the Organisation for Economic Co-operation and Development (OECD) and the Inter-American Centre of Tax Administration to advance protocols and practices to guide the work of tax administrations around the world.

We will seek opportunities to reduce the administrative burden and overall cost of government and we will build on our position as an innovative service leader and a separate employer to create a workplace culture of intelligent risk management and innovation.

William V. Baker
Commissioner and Chief Executive Officer
Canada Revenue Agency

Our Raison d'être

The Canada Revenue Agency (CRA) has the mandate to administer tax, benefit and other programs on behalf of the Government of Canada and provincial, territorial and First Nations governments.

Parliament created the CRA so we could meet the mandate by:

- providing better service to Canadians;
- offering more efficient and more effective delivery of government programs; and
- fostering closer relationships with provinces and other levels of government for which the CRA delivers programs, and providing better accountability.

The CRA's mandate reflects the broad role that the Agency plays in the lives of Canadians. The CRA contributes to two of the Government of Canada's Strategic Outcomes: *Federal organizations that support all Government of Canada outcomes* and *Income Security and Employment for Canadians*.

The Canada Revenue Agency (CRA) exercises its mandate within a framework of complex laws enacted by Parliament, as well as by provincial and territorial legislatures. The CRA collected more than \$366 billion in 2008-2009 on behalf of Canada, the provinces (except Quebec), territories, and First Nations.

Benefit to Canadians

No other public organization touches the lives of more Canadians on a daily basis than the Canada Revenue Agency (CRA). Each year we administer billions of dollars in tax revenue and distribute timely and accurate benefit payments to millions of Canadians. We deliver income-based benefits, credits, and other services that assist families and children, low and moderate-income households, and persons with disabilities, programs that contribute directly to the economic and social well-being of Canadians.

Our ability to deliver efficient, timely, and accurate high-volume programs and services makes us a valuable partner for government clients.

The following two strategic outcomes summarize the CRA's contribution to Canadian society.

- Taxpayers meet their obligations and Canada's revenue base is protected; and
- Eligible families and individuals receive timely and correct benefit payments.

In addition to the administration of income tax and benefit programs, the CRA administers sales tax for three provinces and verifies taxpayer income levels in support of a wide variety of federal, provincial, and territorial programs, ranging from student loans to health care initiatives. We also provide other services, such as the Refund Set-off Program, through which we aid other federal departments, as well as provincial and territorial governments, in the collection of debts that might otherwise become uncollectible.

This Performance Report assesses the extent to which we achieved these outcomes during the 2008-2009 fiscal year. On balance, our results show that we met both our strategic outcomes.

Risk Analysis

The purpose of Enterprise Risk Management (ERM) Program is to ensure that the Agency develops and implements a systematic, comprehensive approach to managing risks as a management function that is fully integrated into the Agency’s decision-making, planning and reporting processes and mechanisms.

In support of corporate risk management, the two key ERM products are the *Corporate Risk Inventory* (CRI) and the *CRA Risk Action Plan*. The CRI presents a strategic, high-level snapshot of the Agency’s risk status. The Agency’s response to each risk in the CRI is captured in a companion document, the *CRA Risk Action Plan*.

In addition to efforts to align corporate risk information with the Agency’s planning and resource allocation cycles, the Agency is making strides to embed risk information and commitments in other key products and processes including the Corporate Business Plan, the Corporate Audit and Evaluation Plan, and the Executive Cadre’s Accountability Regime.

Rating our Results

We use qualitative and quantitative indicators to determine the results achieved in terms of our strategic outcomes and expected results. Survey results, statistical sampling, and operational data inform our assessments. Although we have made progress in developing robust indicators for each of our strategic outcome measures and expected results, we need to make some of them more concrete and measurable.

We also rate our strategic results and those of our program activities in terms of whether the targets identified in our *2008-2009 Report on Plans and Priorities* were met, mostly met, or not met.

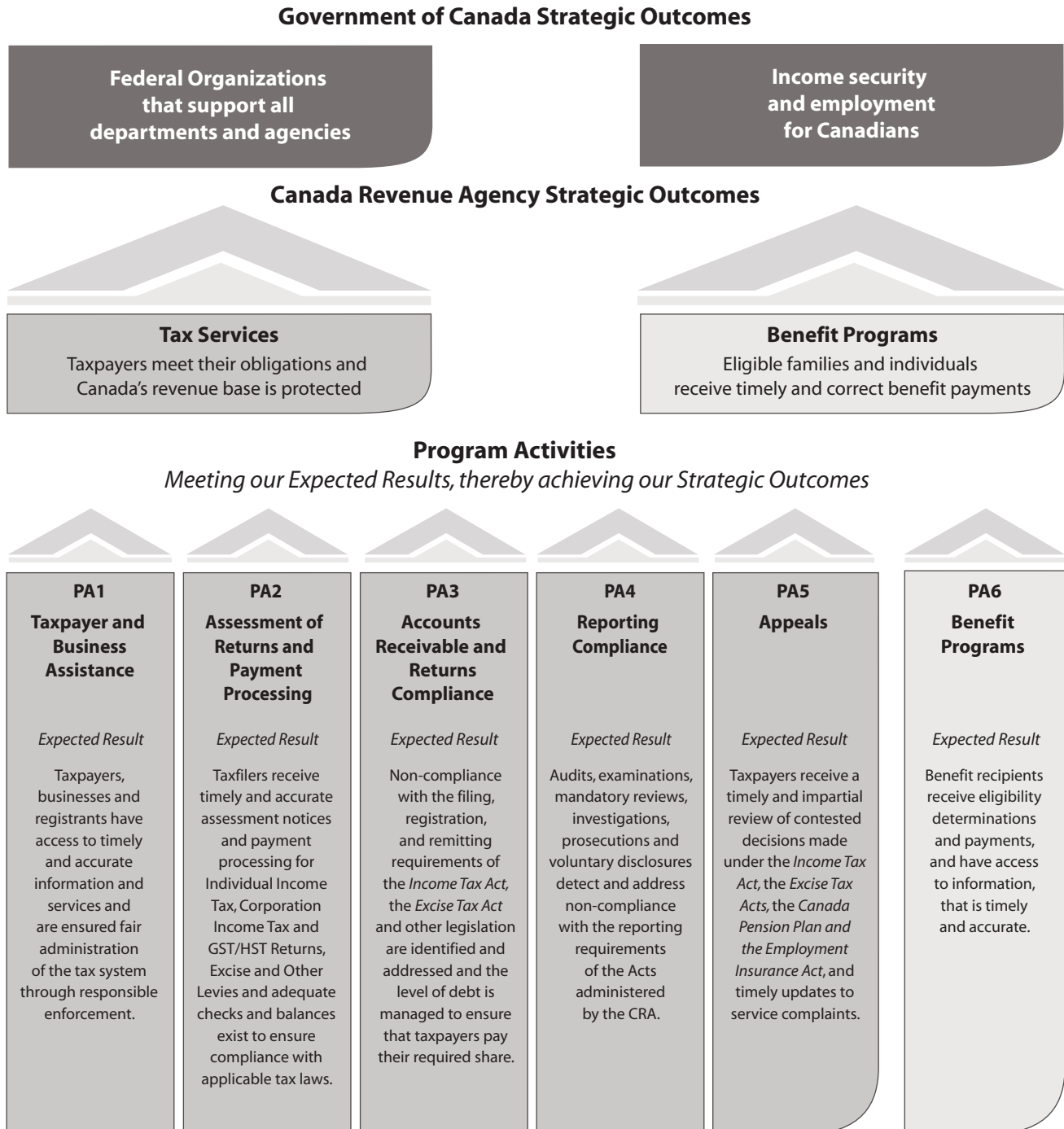
Our targets identify the percentage or degree we expect to attain for a performance level. Where targets are numeric in nature, they are listed beside each indicator. Performance targets are established by our management teams through analysis of affordability constraints, historical performance, the complexity of the work involved, and the expectations of Canadians.

Rating	Results
Met	Our results met or exceeded our expectations.
Mostly met	While the results met most of our expectations, some gaps exist.
Not met	Significant gaps exist in results and most or key expectations were not met .

Our Program Activity Architecture

The Program Activity Architecture depicted below, identifies our program activities (PAs) and demonstrates how they link to our strategic outcomes. This framework is based on the Management, Resources and Results Structure established by the Treasury Board of Canada Secretariat on April 1, 2005.

Program activities are groups of related activities that are designed and managed to meet a specific public need and reflect how we allocate and manage our resources in order to achieve intended results.



Performance Summary

Alignment to Government of Canada Outcomes

Performance Indicators	Targets			2008-2009 Performance		
See individual Program Activities	See individual Program Activities			See individual Program Activities		
<i>(in thousands of dollars)</i>	2007-2008	2008-2009				Alignment to Government of Canada Outcomes
Program Activity	Actual Spending	Main Estimates ¹	Planned Spending ¹	Total Authorities ²	Actual Spending ²	
Strategic Outcome 1: Taxpayers meet their obligations and Canada's revenue base is protected						
Taxpayer and Business Assistance (PA1) ³	985,885	350,466	365,745	622,654	604,987	Government Affairs
Assessment of Returns and Payment Processing (PA2) ⁴	871,315	839,090	864,698	940,057	884,967	Government Affairs
Accounts Receivable and Returns Compliance (PA3) ⁵	695,321	643,111	662,994	742,946	724,003	Government Affairs
Reporting Compliance (PA4)	1,333,748	1,363,569	1,432,006	1,483,442	1,412,781	Government Affairs
Appeals (PA5)	156,127	161,288	165,346	172,504	169,262	Government Affairs
Strategic Outcome 2: Eligible families and individuals receive timely and correct benefit payments						
Benefit Programs (PA6) ⁶	380,563	379,837	384,414	409,059	402,656	Economic Affairs: Income security and employment for Canadians
Total	4,422,959	3,737,361	3,875,204	4,370,662	4,198,656	
Less:						
Non-Tax Revenues						
Responsible Revenue – Pursuant to <i>section 60 of the CRA Act</i>	171,763	161,263	161,263	219,585	219,585	
Non-Responsible Revenue	44,014	N/A	50,731	N/A	51,074	
Plus:						
Cost of services received without charge	211,053	N/A	244,069	N/A	250,314	
Net Cost of Agency	4,418,235	N/A	3,907,279	N/A	4,178,311	

Note: Numbers may not add due to rounding

¹ Internal Services (Program Activity 7) has been attributed to the 6 Program Activities under the two strategic outcomes as follows: Taxpayer and Business Assistance, 9.75%; Assessment of Returns and Payment Processing, 23.83%; Accounts Receivable and Returns Compliance 20.74%; Reporting Compliance, 36.99%; Appeals, 3.69% and Benefit Programs, 5%.

- ² Internal Services (Program Activity 7) has been attributed to the 6 Program Activities under the two strategic outcomes as follows: Taxpayer and Business Assistance, 11.47%; Assessment of Returns and Payment Processing, 22.60%; Accounts Receivable and Returns Compliance 21.35%; Reporting Compliance, 35.38%; Appeals, 3.46% and Benefit Programs, 5.74%.
- ³ Starting in 2007-2008, included in this Program Activity are the Softwood Lumber Statutory Payments (\$603.6 million in 2007-2008 and \$180.5 million in 2008-2009).
- ⁴ Includes payments to the Ministère du Revenu du Québec in respect of the joint administration costs of Federal and Provincial sales taxes (\$140.7 million in 2007-2008 and \$131.7million in 2008-2009).
- ⁵ Includes Payments to private collection agencies (\$12.4 million in 2007-2008 and \$9.1 million in 2008-2009).
- ⁶ Includes a) Relief for Heating Expenses (program announced in 2000) (\$1.1 million in 2007-2008 and \$0.9 million in 2008-2009); b) Energy Costs Assistance Measures expenses (program announced in the fall of 2005) (\$1.0 million in 2007-2008 and \$0.5 million in 2008-2009); and c) Statutory Children's Special Allowance payments (\$208.2 million in 2007-2008 and \$211.8 million in 2008-2009).

2008-2009 Financial Resources (*thousands of dollars*)

	Planned Spending	Total Authorities	Actual Spending
	3,875,204	4,370,662	4,198,656

2008-2009 Human Resources (FTE)

	Planned	Actual	Difference
Full Time Equivalents (FTE)	40,774	39,757	1,017

Contribution of Priorities to Strategic Outcomes

As identified in our *2008-2009 Report on Plans and Priorities*, our tax and benefit focus over the planning period was on **strengthening service, enhancing efforts to address non-compliance, reinforcing trust, and maintaining effective relationships.**

The following table identifies the strategic priorities we pursued in 2008-2009, our results, and how these priorities support our Strategic Outcome(s). Additional details concerning individual program activity achievements related to these strategic priorities are provided in Section II: Analysis of Program Activities by Strategic Outcome.

Tax Operational Priorities	Type	Link to Strategic Outcome(s)	Status	2008-2009 Summary of Performance
Excellence in Program Delivery				
Strengthening service	Ongoing	Taxpayers meet their obligations and Canada's revenue base is protected <i>and</i> Eligible families and individuals receive timely and correct benefit payments	Successfully Met	<p>Our organization recognizes the value of service in fostering compliance within a tax system that is based on self-assessment. In December 2008, we launched our comprehensive Service Strategy. The goal of this strategy is to achieve continuous improvement in service delivery by providing service that is accessible to all taxpayers while promoting the use of our electronic services.</p> <p>Taxpayers continue to rely on agent assisted service. As a result, the usage of the telephone service channel has seen an increase of the last few years. In 2008-2009 we strengthened service and improved caller accessibility. Due to these actions, the number of callers able to reach us by telephone increased.</p> <p>We enhanced internet services through improved the Common Look and Feel of our online service offerings, introduced new features in My Account, enhanced accounting functions in My Business Account, and enhanced our Represent a client service.</p> <p>We targeted outreach activities on areas of high-risk to raise awareness and promote higher levels of compliance within these populations to protect Canada's revenue base.</p> <p>We pursued outreach opportunities targeting such specific segments of the population. Our objective in providing these information sessions and packages was to raise awareness of our benefit programs and encourage qualified individuals to apply.</p> <p>In 2008-2009, we completed the implementation of the business requirements to enable the processing of harmonized Ontario T2 returns as of April 1, 2009.</p>

Tax Operational Priorities	Type	Link to Strategic Outcome(s)	Status	2008-2009 Summary of Performance
Enhancing efforts to address non-compliance	Ongoing	Taxpayers meet their obligations and Canada's revenue base is protected and Eligible families and individuals receive timely and correct benefit payments	Successfully Met	We sustained our focus on reducing non-compliance in the high-risk areas of aggressive tax planning, GST/HST compliance, the underground economy, plus non-filers/non-registrants, and revenue collections by seeking to address the root causes of behaviour.
				We used more effective targeting of compliance messages to provide taxpayers with the information they need to understand the risks and consequences of non-compliance. We also increased and improved media coverage by targeting media groups with specific information of interest to them. Additionally, we enhanced public knowledge and awareness of our compliance and enforcement activities to make the public confident that we take action against taxpayers and benefit recipients who do not comply with Canada's tax laws.
				Our work with our international partners enables us to keep abreast of different types of financial products, corporate structures, and international tax laws that evolve to meet changing business practices. Our participation in conferences, working groups, and other forums serves to ensure that we remain in a position to identify emerging compliance risks and, ultimately, to protect Canada's revenue base.
				The integrity of Canada's tax regime is compromised in part by taxpayers who do not honour their obligations to pay the amounts they owe. During this past year, we have seen consistent increases in receivables in almost all revenue lines. With the development of our Risk Management Framework in 2008, we have gained a better understanding of the makeup of tax debt and the levels of risk associated with different tax categories. The framework helped us put in place more appropriate case selection and resolution strategies to address specific areas of challenge.
				Our benefits validation program implemented elements of a long-term benefits-specific compliance strategy.

Tax Operational Priorities	Type	Link to Strategic Outcome(s)	Status	2008-2009 Summary of Performance
Reinforcing Trust	Ongoing	Taxpayers meet their obligations and Canada's revenue base is protected and Eligible families and individuals receive timely and correct benefit payments	Successfully Met	Effective messaging contributes to an open and transparent tax administration by helping Canadians understand what we do about non-compliance and why; where we see the risks to Canada's tax system; and what we are doing to address those risks and protect Canada's revenue base.
				To strengthen service and return accessibility targets to 90% for general, business, and benefits callers, we internally reallocated approximately \$27 million in 2008-2009.
				To build on public trust in our organization, during 2008-2009 we implemented our Greeting Policy, which enables callers to obtain the identity of the agent serving them.
				Recognizing the Taxpayers' Ombudsman's important role in enhancing public trust we facilitated access to our organization by establishing the CRA-Ombudsman Liaison Office.
				In response to a 2006 internal audit that noted that our benefits quality review process varied across the country, in 2008-2009 we implemented our Quality Review Strategy. This provided a framework to standardize and improve our quality review process to ensure a consistent approach. By doing so we improved our ability to measure processing accuracy and to more rapidly detect and address administrative issues.
Building Effective relationships	Ongoing	Taxpayers meet their obligations and Canada's revenue base is protected and Eligible families and individuals receive timely and correct benefit payments	Successfully Met	In our view building and maintaining strong relationships with other federal government agencies and departments, provinces, territories, and First Nations governments increased the effectiveness and efficiency of our administration of Canada's tax system.
				Co-operation among tax administrations, including the sharing of tax information, is a key tool in protecting the integrity of Canada's tax system. For many years, we have been working with our international partners to address the challenges associated with an increasingly complex tax environment.
				We worked collaboratively with Finance Canada to ensure that our tax treaty priorities and jurisdictions of interest to the CRA from the perspective of enabling or enhancing information exchange in regard to tax matters were considered.
				We began work with Human Resources and Skills Development Canada (HRSDC) on an assessment of the effectiveness and efficiency of the administration of the Universal Child Care Benefit (UCCB).

Tax Operational Priorities	Type	Link to Strategic Outcome(s)	Status	2008-2009 Summary of Performance
Strengthening Service	Ongoing	Taxpayers meet their obligations and Canada's revenue base is protected and Eligible families and individuals receive timely and correct benefit payments	Successfully Met	We sustained our focus on ensuring our IT solutions were robust, secure, and reliable. We further advanced our vulnerability assessment and management capabilities by providing improved reporting on the health of our security for our entire networked computing infrastructure.
				The results we have achieved in support of sound comptrollership strengthen accountability and oversight and promote the efficient and effective use of our financial resources. In 2008-2009, we made improvements to our financial systems and processes and improved linkages between CRA resources and the results we achieved.
				Our 2008-2009 Management Accountability Framework assessment was very positive. Since last year's assessment, we have improved our ratings in four areas of management. However, our rating has declined in one area of management due to continued concerns related to certain aspects of access to information and privacy, which we are committed to addressing.

Management Priorities	Type	Link to Strategic Outcome(s)	Status	2008-2009 Achievements
Workplace Committed to Excellence				
	Ongoing	Taxpayers meet their obligations and Canada's revenue base is protected and Eligible families and individuals receive timely and correct benefit payments	Successfully met	Effective People Management was a key leadership priority in the CRA during 2008-2009.
				This past fiscal year, we developed and published our <i>Agency Workforce Plan 2009-2010 to 2011-2012 (AWP)</i> , a second instalment of our integrated human resources and business planning document.
				Attracting, developing, and retaining talent has remained a key priority.
				Important and fundamental steps towards advancing our Competency-Based Human Resources Management regime were taken in 2008-2009 including the continued use of mandatory prequalified processes (PQPs) and the launch of the Migration to End-State PQPs project.

Our Strategic Outcome Measures

We use our strategic outcome measures to gauge the compliance behaviour of Canadian taxpayers. Using data from internal and external sources as a baseline of compliance information, we group these indicators into the following four broad categories of taxpayer obligations to help us measure and assess our results against our Tax Services strategic outcome.

- Registration Compliance estimates the proportion of Canadian businesses that have registered as required by law to collect the GST/HST.
- Filing Compliance indicators estimate the proportion of the Canadian population who file their returns on time.
- Reporting Compliance indicators contribute to our assessment of the degree to which taxpayers report complete and accurate information.
- Remittance Compliance indicators estimate the proportion of taxpayers who owed taxes and paid the full amount on time.

To facilitate further analysis of compliance behaviour, we partition the Canadian taxpayer population into the following types: individuals, self-employed individuals, corporations, GST/HST registrants, and employers. Also included are macro-indicators, which we use to evaluate reporting compliance trends.

Our Tax Services Strategic Outcome Measures

Our Measure	Year	Performance Rating	Data Quality
Registration compliance – Rates of registration for the GST /HST	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicator ¹	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Canadian businesses that were registered for the GST/ HST	90%	95.5%	96.8%	97.7%	97.0%	93.8%	✓

¹ Due to taxpayer filing requirements, the registration rates for the year are based on information from the prior fiscal year. For example, rates for 2008-2009 are based on information from fiscal year 2007-2008.

Our Measure	Year	Performance Rating	Data Quality
Filing compliance – Rates of filing on time	2008-2009	Mostly Met	Good
	2007-2008	Mostly Met	Good

Our Indicators ¹	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Income tax filing rate for individuals 18 and older	90%	92.6%	92.8%	93.0%	92.5%	92.8%	✓
Corporations – taxable incorporated businesses that filed their returns on time ²	90%	86.0%	86.4%	86.4%	85.8%	84.4%	✗
Businesses that filed their GST/HST returns on time	90%	92.6%	91.8%	91.4%	n/a	90.5%	✓
Employers who filed their T4 returns on time	90%	94.5%	94.5%	96.0%	95.5%	96.4%	✓

¹ Historic filing estimates for individuals and taxable corporations have been restated as a result of improved data.

² The remaining percentage of taxable corporations used for this calculation filed their returns after the due date, either voluntarily or as a result of our non-filer work.

Our Measure	Year	Performance Rating	Data Quality
Reporting compliance	2008-2009	Mostly Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Non-Compliance Rate Estimates						
Key tax credits and deductions not subject to third-party reporting – individuals ¹	Downward trend	15.5%	14.7%	14.8%	16.5%	✗
Random Audits – Small and Medium-sized Corporate Filers	N/A	N/A	N/A	N/A	13.8%	N/A

¹ It should be noted that this non-compliance is found in a relatively small segment of the population of individual taxpayers.

Our Measure	Year	Performance Rating	Data Quality
Remittance compliance – Rate of timely payments	2008-2009	Mostly Met	Good
	2007-2008	Mostly Met	Good

Our Indicators¹	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Individuals who paid their reported taxes on time	90%	93.1%	92.4%	92.9%	91.5%	93.2%	✓
Percentage of taxable corporations that paid their reported taxes on time ²	90%	93.1%	92.9%	90.9%	92.4%	92.2%	✓
Businesses that collected GST/HST ³	N/A	2.7 million collected \$47 billion	2.8 million collected \$52 billion	3 million collected \$50 billion	3 million collected \$52 billion	3.3 million collected \$47 billion	N/A
Employers who forwarded at-source deductions on behalf of their employees on time	90%	89.2%	88.7%	87.7%	89.2%	87.3%	☑
Trend in ratio of outstanding tax debt to gross cash receipts	Downward trend	5.43%	5.62%	5.79%	6.23%	6.64%	✗

¹ Historic remittance compliance estimates for individuals and taxable corporations have been restated as a result of improved data.

² These remittance rates have been restated. A recent examination of the corporation data indicated that incomplete information (a total of the sum of components was not being generated) had been used in previous years.

³ Businesses based in Quebec register with the ministère du Revenu du Québec, which administers GST on behalf of the CRA and remits the net amount due to the CRA

Through the progress we have made during 2008-2009 in implementing major components of our innovation agenda, we believe we have made significant gains towards improving our capacity to protect Canada's revenue base. Our estimates of taxpayers' filing, registration, and remittance compliance indicate that overall levels of voluntary compliance with Canada's tax laws continued to be high in 2008-2009.

Our estimates of reporting compliance, however, indicate the incidence of non-compliance may be slowly increasing. There are indications that the dollars at risk for some taxpayer sectors may be increasing. Although performance results provide evidence that non-compliance is at relatively low levels, the results of our program activities demonstrate that such non-compliance is, in total, financially significant. In 2008-2009, our programs to address reporting non-compliance identified a total dollar value of over \$17.8 billion, exceeding our estimates, which we based on historical results combined with available resource levels.

We anticipate the results from the action plans we develop related to our Compliance Review II will have a positive impact on levels of reporting compliance over the long term.

In light of our overall measurement and given that a significant proportion of Canada's revenue base is subject to third-party reporting, it is our assessment that, for the majority of Canadians, the incidence and magnitude of non-compliance is relatively low, though financially significant. Consequently, it is our assessment that we met our Tax Services strategic outcome in 2008-2009.

Our Benefit Programs Strategic Outcome Measures

Our Measure	Year	Performance Rating	Data Quality
Eligible families and individuals received timely and correct benefit payments.	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Establishing eligibility							
Percentage of potential entitled recipients who receive the CCTB (reported after each census)	95%	N/A	N/A	N/A	N/A	94.9%	✓
Payment timeliness							
Benefit recipients who receive payments on time	99%	99.81%	99.97%	99.99%	99.99%	99.85%	✓
Benefit payments are correct							
Percentage of CCTB recipients that provide complete and accurate information and receive the proper entitlement	95%	93.2%	95.1%	95.5%	95.5%	92.9%	☑
CCTB overpayment debt as a percentage of payments issued	<0.4%	0.09%	0.27%	0.2%	0.32%	0.38%	✓
Provinces, territories, and other federal departments rely on the CRA as a key service provider							
Number of programs and services administered	Upward trend	58	67	72	77	93	✓

Met
 Mostly Met
 Not Met

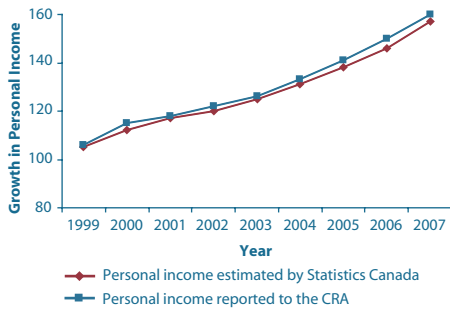
n/a Not Available
N/A Not Applicable

It is our assessment that we met our Benefit Programs strategic outcome. Through our efforts in administering benefit programs, eligible families and individuals received timely and correct benefit payments, and our government clients were afforded reliable services, enjoyed lower administration costs and more effective compliance. Benefit recipients can rely on the CRA to administer a better-integrated benefits system of high integrity and be assured that the CRA contributes to reducing the overall cost of government in Canada.

Our Macro Indicators

We also analyze various macro-indicators to evaluate reporting compliance trends. As graphically depicted below, our macro indicators provide us with assurance that taxpayers, in general, are complying with their obligations and that levels of reporting non-compliance are relatively low.

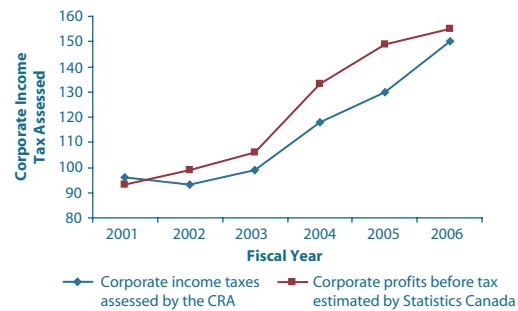
Figure 1 Growth in Personal Income Reported to the CRA Compared With Personal Income Estimated by Statistics Canada



* Figures for the years 2004, 2005 and 2006 have been restated as a result of improved data.

Data quality: Good

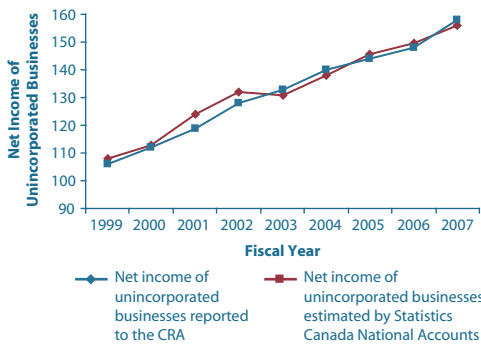
Figure 2 Growth in corporate income taxes that we have assessed tracks favourably with growth in corporate profits before tax estimated by Statistics Canada



* Figures for the years 2001 and 2002 have been restated as a result of improved data.

Data quality: Good

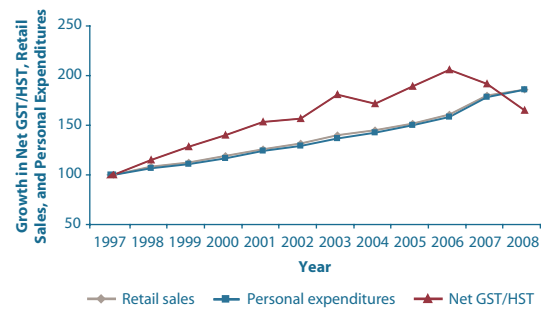
Figure 3 Growth in net income of unincorporated businesses reported to us tracks favourably with National Accounts Estimates of the growth in net income of unincorporated Businesses



* Figures for the years 2005 and 2006 have been restated as a result of improved data.

Data quality: Good

Figure 4 Due to a variety of factors, including recent reductions in GST rate, trending information related to GST revenue is no longer clear and we can draw no conclusions from this data

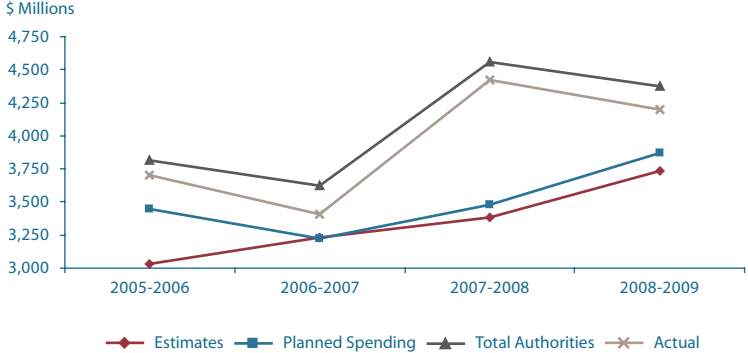


Data quality: Good

Our reporting compliance indicators provide us with a mixed view of taxpayer behaviour. Although our studies of limited populations show material levels of non-compliance, our macro-indicators provide a sense of assurance that levels of reporting non-compliance are relatively low. For these reasons, it is our assessment that, during 2008-2009, we mostly met our reporting compliance expectations.

Expenditure Profile

Figure 5 Spending Trends



	2005-2006	2006-2007	2007-2008	2008-2009
In millions				
Estimates	3,029	3,228	3,380	3,737
Planned Spending	3,450	3,222	3,480	3,875
Total Authorities	3,812	3,626	4,560	4,371
Actual	3,707	3,405	4,423	4,199

The trend in the Canada Revenue Agency’s (CRA) reference levels since 2005-2006 is attributable to three main factors, namely, receipt of increased operating resources, contributions to Government-wide expenditure reduction initiatives and fluctuations in the Agency’s statutory authorities. New operating resources were received as a result of collective bargaining settlements and for additional administration activities associated with new initiatives announced in various Federal Budgets and Economic Statements, including the Corporate Tax Administration for Ontario initiative and the *Softwood Lumber Products Export Charge Act, 2006*. Reference levels have also increased as a result of the transfer from Public Works and Government Services Canada to the CRA to fund accommodation and real property costs. These increases have been offset by the Agency’s contribution to various Government-wide expenditures reduction initiatives. Lastly, fluctuations in the Agency’s statutory authorities related to Children’s Special Allowance payments, employee benefit plan contributions, the spending of revenues received through the conduct of operations pursuant to Section 60 of the *Canada Revenue Act*, payments to private collection agencies and payments to the provinces under the *Softwood Lumber Products Export Charge Act, 2006*, have also contributed to the trend in Agency spending over the past four years.

In 2008-2009, of the \$4,370.7 million total authority, CRA’s actual spending totalled \$4,198.7 million resulting in \$172.0 million remaining unexpended at year-end. After deducting unused resources related to the proposed Offshore Trusts initiative and Public Opinion Research savings, the remaining \$147.1 million is available for use by the Agency in 2009-2010. This amount represents 3.4% of the total authority.

Voted and Statutory Items

(in thousands of dollars) Truncated Vote or Statutory Wording	2006-2007	2007-2008	2008-2009	
	Actual	Actual	Main Estimates	Actual
Canada Revenue Agency				
1 Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	2,669,770	3,023,433	2,933,062	3,154,525
(S) Minister of National Revenue – Salary and motor car allowance	73	71	76	76
(S) Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	134,446	171,763	161,263	219,585
(S) Contributions to employee benefit plans (EBP)	385,489	402,012	400,644	419,900
(S) Children’s Special Allowance payments	197,768	208,163	219,000	211,848
(S) Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	12,377	12,431	23,316	9,067
(S) Payments under the <i>Energy Costs Assistance Measures Act</i>	4,073	992		489
(S) Payments to provinces under the <i>Softwood Lumber Products Export Charge Act, 2006</i>		603,602		180,495
(S) Spending of proceeds from the disposal of Surplus Crown Assets	210	126		785
(S) Court Awards	918	366		1,886
Total Agency	3,405,124	4,422,959	3,737,361	4,198,656

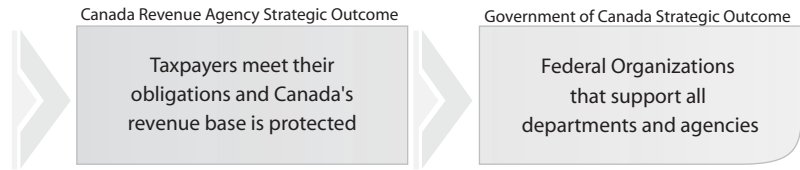
Authorities approved after tabled Main Estimates

The following table details the authorities approved for the Agency after the Main Estimates and reconciles with the Total Authorities shown on page 11.

(in thousands of dollars)	
2008-2009 Main Estimates	3,737,361
Administration of corporate tax for the Province of Ontario	74,456
Transfer from Public Works and Government Services Canada for increased accommodation and real property services charges	22,021
Collective Agreements – Public Service Alliance of Canada (PSAC)	41,366
Planned Spending (RPP)	3,875,204
Payments to provinces under the <i>Softwood Lumber Products Export Charge Act, 2006</i>	180,495
Carryforward from 2007-2008	134,871
Severance Pay, Parental Benefits and Vacation Credits	82,068
Respendable Revenue adjustment primarily for information technology services provided to CBSA	58,322
Initiatives such as the Functional Currency Tax Reporting and Tax Free Savings Account arising from the 2007 and 2008 Federal Budgets	33,146
2007 Economic Statement	19,886
Government advertising programs	6,000
Foreign Convention and Tour Incentive Program (2007 and 2008)	7,102
Economic Increase for the EC group (salaries)	3,263
Severance Pay, Parental Benefits and Vacation Credits (2007)	1,945
Court Awards	1,886
Economic Increase for the HR group (salaries)	1,412
Transfer from Public Health Agency for the advertising campaign on the Children's Fitness Tax Credit	1,225
Payments under the <i>Energy Costs Assistance Measures Act</i>	489
Fee Increase for Crown Agents – Office of the Director of Public Prosecutions	1,109
Crown Assets Disposals	785
Adjustments to Revenues Credited to Vote 1	1,233
Wage Earner Protection Program	364
Transfer from Human Resources and Skills Development for registered plans information exchange	210
Year-end adjustment to employee benefit plan contributions	(18,231)
Reduced payments to private collection agencies	(14,249)
Year-end adjustment – Children's Special Allowance Payments	(7,151)
Adjustments to costs recovered from the Canada Pension Plan / Employment Insurance Accounts	(277)
Transfer to TBS for the continuing implementation of the <i>Public Service Modernization Act</i>	(245)
Transfer to Public Service Human Resources Management Agency to support National Managers' Community	(200)
Total Authorities at year-end	4,370,662

Section II: Analysis of Program Activities by Strategic Outcome

Taxpayer and Business Assistance (PA1)



Benefit to Canadians

Our Taxpayer and Business Assistance area assists taxpayers, businesses, and registrants in meeting their obligations under Canada's self-assessment system by providing accurate and timely responses to their enquiries. Taxpayers have access to the information they need through a variety of channels (e.g. our Web site, telephones, paper publications, in-person, and outreach). In addition, we provide rulings and interpretations to clarify and interpret tax laws, and administer federal tax legislation governing registered plans and charities.

We carry out this program activity to achieve the following **Expected Results**:

Taxpayers, businesses and registrants have access to timely and accurate information and services and are ensured fair administration of the tax system through responsible enforcement.

Spending Profile: (thousands of dollars)	Total Authorities 2008-2009	Actual Spending 2008-2009	Variance
	\$622,654	\$604,987	\$17,667

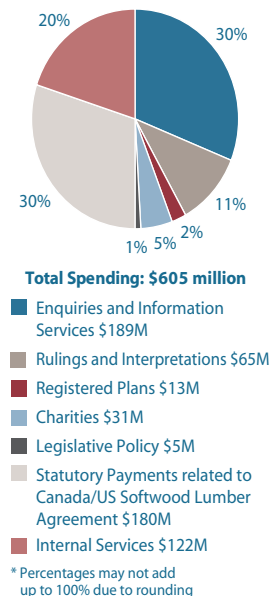
A Snapshot of Taxpayer and Business Assistance (PA1)

Notable Achievements by Sub-Activity

- **Enquiries and Information Services** – We handled more than 17.8 million public enquiries and over 32.7 million visits to taxpayer services web based information products pages.
- **Excise and GST/HST Rulings and Interpretations** – We processed 3,908 written enquiries for rulings and interpretations, and handled almost 101,000 GST/HST-related technical telephone enquiries.
- **CPP/EI Rulings** – We processed over 71,000 requests for rulings.
- **Registered Plans** – We administered over 33,000 plans, and conducted 444 audits.
- **Charities** – We administered more than 84,000 registered charities, processed over 86,000 returns, and conducted 853 audits.

In 2008-2009, spending for this program activity totalled \$605 million (4,844 FTEs) or 14.4% of the CRA's overall expenditures.¹ Of this \$605 million, \$483 million was net program expenditures and \$122 million was allocated to this program activity for internal services.

Figure 6 Actual Spending



¹ Spending figures for sub-activities may not add up to this total due to rounding.

Contribution to Agency Priority

Strengthening Service

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our 2008-2009 Report on Plans and Priorities	Achievements
Continue to expand channel convergence	<p>In 2008-2009, we expanded our Smartlinks service by adding new links to selected Web pages for individuals.</p> <p>Our Smartlinks service aligns telephone and Internet service delivery channels by linking users of our Web site tax information for individuals and businesses to our telephone service. Our expanded Smartlinks program provided direct telephone access to subject matter experts for over 34,000 taxpayers, a 34.2% increase from the previous year.</p>
Enhance targeting and customization of outreach programs	<p>We tailored new outreach programs and initiatives to the diverse needs of taxpayers. These included pre-retirement seminars, small business seminars, and other presentations about timely topics such as job losses resulting from the economic downturn.</p> <p>Volunteers working with the Community Volunteer Income Tax Program were trained using a new CD. This ensured uniform volunteer training in order to improve the quality of service.</p>
Continue to improve quality of information services provided	<p>We enhanced our National Quality and Accuracy Learning Program, a learning tool designed to assist our agents in improving the quality and accuracy of the service they provide. Results on call quality and accuracy are used in part to identify training needs, emerging issues and trends.</p> <p>We converted more of our paper-based training products to online and e-learning training products. In addition, we improved the navigation between the agent's desktop and online reference material, resulting in faster access to the information needed to address taxpayer enquiries.</p> <p>In 2008-2009, we met our service standards for answering general and business tax telephone calls in a timely manner. We also exceeded our services standard for answering charities enquiries.</p>
Implement a new tobacco product stamping regime with covert and overt security features	<p>As a major step to prevent contraband tobacco products from entering the Canadian market, and to support the Government of Canada's health objectives, a prototype tobacco excise stamp was released and is currently being tested by the tobacco industry. Implementation is targeted for early 2010.</p>
Fully implement the <i>Softwood Lumber Products Export Charge Act, 2006</i> legislation	<p>In support of the implementation of the <i>Softwood Lumber Products Export Charge Act, 2006</i>, we followed through on our commitment to work with exporters to promote continual compliance. We conducted verification activities to audit the books and records of exporters participating in the Softwood Lumber Export Charge program.</p>
Modernize and strengthen the charities program	<p>We modernized and strengthened our charities program through activities such as delivering our first charities information session via online "webinar", revising the annual information return, and improving the search and display functionality of charities internet forms.</p> <p>We did not meet our performance targets for responding to simple and regular charities applications within the established timeframes. Due to a high inventory of charities files that needed to be processed, as well as staffing shortages and high employee turnover, a performance shortfall resulted. Steps have been taken to resolve this and it is expected that targets will be met by the end of 2009-2010.</p>

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Taxpayers, businesses, and registrants have access to timely and accurate information	2008-2009	Mostly Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
General calls answered within two minutes of entering the queue	80%	81%	80%	82%	83%	82%	✓
Business calls answered within two minutes of entering the queue	80%	81%	85%	81%	82%	87%	✓
Charities calls answered within two minutes of entering the queue	80%	90%	86%	89%	86%	87%	✓
Respond to written requests for GST/HST rulings and interpretations within 45 working days of receipt of request ¹	80%	86%	88%	87% ²	89%	93%	✓
Average number of days to issue an income tax technical interpretation to taxpayers	90 days (avg)	75 days	87 days	105 days	89 days	91 days	☑
Average number of days to issue an advance income tax ruling to taxpayers	60 days (avg)	62 days	84 days	94 days	101 days	104 days	✗
Percentage of CPP/EI rulings issued within targeted time frames	85%	91%	92%	86%	93%	91%	✓
Percentage of responses to simple applications for charitable registration within targeted time frames (2 months)	80%	N/A	N/A	N/A	42%	58%	✗
Percentage of responses to regular applications for charitable registration within targeted time frames (6 months)	80%	N/A	N/A	N/A	53%	22%	✗
Percentage of registered plans applications reviewed within established time frames	85%	89%	96%	97%	94%	92%	✓
Percentage of accurately updated internal reference materials for taxpayer services and charities agents	100%	N/A	N/A	N/A	N/A	100%	✓
General callers that reach our telephone service	90%	83%	83%	83%	84%	92%	✓
Business callers that reach our telephone service	90%	83%	91%	86%	79%	94%	✓
Charities callers that reach our telephone service	90%	94%	93%	96%	93%	93%	✓

¹ The target was raised from 75% to 80% in 2008-2009.

² This became a service standard in 2006-2007. Prior-year results reflect performance against a performance target.

✓ Met	☑ Mostly Met	✗ Not Met	n/a Not Available	N/A Not Applicable
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For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Non compliance is detected and addressed	2008-2009	Met	Good
	2007-2008	N/A	N/A

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Percentage of excise regulatory reviews completed compared to planned	90%	N/A	N/A	N/A	N/A	91%	✓
Percentage of excise audits completed compared to planned	90%	N/A	N/A	N/A	N/A	96%	✓
Percentage of registered pension plan audits completed compared to planned	100%	N/A	N/A	N/A	N/A	96%	☑
Percentage of registered charities audits completed compared to planned	100%	N/A	N/A	N/A	N/A	100%	✓

Met
 Mostly Met
 Not Met

n/a Not Available
 N/A Not Applicable

For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Assessment of Returns and Payment Processing (PA2)

Canada Revenue Agency Strategic Outcome

Taxpayers meet their obligations and Canada's revenue base is protected

Government of Canada Strategic Outcome

Federal Organizations that support all departments and agencies

Benefit to Canadians

Our programs contribute to individuals and businesses meeting their filing, reporting, and payment obligations. We undertake a wide range of activities to process individual and business tax returns and payments, including the use of risk assessment, third-party data matching, and information validation to detect and address non-compliance.

We carry out this program activity to achieve the following **Expected Result**:

Taxfilers receive timely and accurate assessment notices and payment processing for Individual Income Tax, Corporation Income Tax and GST/HST Returns, Excise and Other Levies and adequate checks and balances exist to ensure compliance with applicable tax laws.

Spending Profile: (thousands of dollars)	Total Authorities 2008-2009	Actual Spending 2008-2009	Variance
	\$940,057	\$884,967	\$55,090

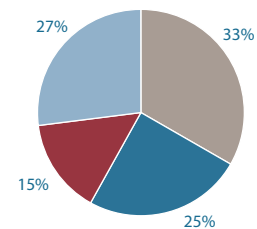
A Snapshot of Assessment of Returns and Payment Processing (PA2)

Notable Achievements by Sub-Activity

- **Individual Returns Processing** – We processed more than 27 million individual returns; refunded \$26.6 billion to nearly 17.9 million individual taxpayers; and processed over 210,000 T3 trust returns. There were almost 321,000 individuals enrolled and over 3.8 million visits to My Account.
- **Business Returns Processing** – We processed almost 1.6 million information returns, more than 1.8 million corporate returns and more than 34.7 million payments, totalling almost \$366 billion.

In 2008-2009, spending for this program activity totalled \$885 million (8,772 FTEs) or 21.1% of the CRA's overall expenditures.¹ Of this \$885 million, \$646 million was for net program expenditures, and \$239 million was allocated to this program activity for internal services.

Figure 7 Actual Spending



Total Spending: \$885 million

- Individual Returns Processing \$296M
- Business Returns Processing \$218M
- GST Administration in Quebec \$132M
- Internal Services \$239M

* Percentages may not add up to 100% due to rounding

¹ Spending figures for sub-activities may not add up to this total due to rounding.

Contribution to Agency Priorities

Strengthening Service and Enhancing our Efforts to Address Non-Compliance

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our <i>2008-2009 Report on Plans and Priorities</i>	Achievements
Provide enhanced Internet services	<p>Our online self-service offerings continue to attract considerable interest from individuals and businesses.</p> <p>Successful log-ins to My Account for individuals have increased 17% this fiscal year over last, and the number of new individual My Account enrolments increased 2% over the same period.</p> <p>In 2008-2009, My Business Account registered over 351,000 successful log-ins, as compared with almost 111,000 in 2007-2008. We believe that our efforts to enhance the overall functionality of this service is proving popular with business owners.</p> <p>The number of registrants for our Represent a client service has increased by close to 42%. We expect this upward trend to continue as more representatives become authorized for online access and begin taking advantage of My Business Account's features.</p>
Implement the redeveloped GST/HST system and return	We made additional enhancements to our new GST/HST system.
Implement the Corporate Tax Administration for Ontario initiative	We implemented the business requirements to enable the processing of harmonized T2 returns as of April 1, 2009.
Implement initiatives of the Action Task Force on Small Business Issues	<p>In response to items identified in the <i>Report of the Canada Revenue Agency's Action Task Force on Small Business Issues</i>, we issued a Final Report on Action Items to the action task force members in November 2008. Of the 61 identified actions items, 31 items were completed and the remaining 30 represent ongoing activities. The report can be viewed at www.cra.gc.ca/atfreport.</p> <p>The <i>Performance Measurement Framework for Compliance Burden Reduction</i>, which measures compliance costs in time and money, will be used to report on future progress in burden reduction measures. This framework can be viewed at www.cra.gc.ca/atfreport.</p>

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Assessment and payment processing are timely and accurate	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Service Standards¹							
Processing T1 individual income tax returns: paper within 4-6 weeks ²	100%	3.6 weeks	3.6 weeks	3.9 weeks	4.1 weeks	4.0 weeks	✓
Processing T1 individual income tax returns: electronic within 2 weeks ²	100%	1.9 weeks	1.9 weeks	1.6 weeks	1.7 weeks	1.6 weeks	✓
Percentage of GST/HST returns processed within 21 days	95%	97%	98%	98%	n/a	–	✓
Percentage of GST/HST returns processed within 30 days ³	95%	96.5%	98.3%	98.5%	92%	97%	✓
Processing T2 corporation income tax returns within 60 days	90%	N/A	N/A	N/A	91.9%	90.7%	✓
Processing Excise Tax, Excise Duty, and Air Travellers Security Charge return within 90 days	95%	N/A	N/A	98%	98%	99%	✓
Performance Standards							
Percentage of funds from non-electronic payments deposited within 24 hours of receipt	96%	88.6%	96.1%	95.9%	93.9%	95.2%	☑
T1 returns received on time processed by mid-June	98%	n/a	99.7%	99.7%	99.8%	99.9%	✓
Electronic Processing Take-Up							
Percentage of individuals and corporations who file electronically	Upward trend	n/a	n/a	✓	✓	✓	✓
Percentage of T1 returns assessed accurately	98%	99%	98.9%	98.9%	99.1%	98.9%	✓
Taxpayer-requested adjustments reassessed accurately	96%	n/a	n/a	97.4%	96.6%	97.0%	✓

¹ See Service Standards at the CRA – Overall Results at our Web site www.cra-arc.gc.ca/gncy/nnnl/menu-eng.html for breakdown of indicators, targets, and overall results against external service standards.

² Represents the average number of weeks

³ The standard was changed from 21 days to 30 days to align with legislative change.

✓ Met	☑ Mostly Met	✗ Not Met	n/a Not Available	N/A Not Applicable
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For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Accounts Receivable and Returns Compliance (PA3)

Canada Revenue Agency Strategic Outcome

Taxpayers meet their obligations and Canada's revenue base is protected

Government of Canada Strategic Outcome

Federal Organizations that support all departments and agencies

Benefit to Canadians

Our Accounts Receivable and Returns Compliance area manages the largest debt collection service in Canada, including receivables arising from income tax, GST/HST, the Canada Pension Plan, Employment Insurance, and defaulted Canada student loans. In addition, this area promotes compliance with Canada's tax legislation covering employers, payroll, and the GST/HST.

We carry out this program activity to achieve the following **Expected Result**:

Non-compliance with the filing, registration, and remitting requirements of the *Income Tax Act*, the *Excise Tax Act* and other legislation are identified and addressed and the level of debt is managed to ensure that taxpayers pay their required share.

Spending Profile: (thousands of dollars)	Total Authorities 2008-2009	Actual Spending 2008-2009	Variance
	\$742,946	\$724,003	\$18,943

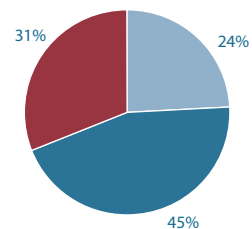
A Snapshot of Accounts Receivable and Returns Compliance (PA3)

Notable Achievements by Sub-Activity

- **Accounts Receivable** – TSO cash collections totalled \$16 billion, which includes cash collections from National Pools of more than \$1.0 billion and from large accounts totalled over \$8.3 billion.
- **Trust Accounts** – More than 787,000 returns were obtained from individuals and corporate taxpayers who had not filed their returns, more than 7,000 GST/HST non-registrants were identified, and 647,320 payroll exams and reviews were completed. Our Contract Payment Reporting Initiative secured a total of over 61,000 additional individual and corporate tax returns.

In 2008-2009, spending for this program activity totalled \$724 million (9,238 FTEs) or 17.2% of the CRA's overall expenditures.¹ Of this \$724 million, \$498 million was for net program expenditures, and \$226 million was allocated to this program activity for internal services.

Figure 8 Actual Spending



Total Spending: \$724 million

Trust Accounts \$175M

Accounts Receivable \$323M

Internal Services \$226M

* Percentages may not add up to 100% due to rounding

¹ Spending figures for sub-activities may not add up to this total, due to rounding.

Contribution to Agency Priority

Enhancing our Efforts to Address Non-Compliance

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our <i>2008-2009 Report on Plans and Priorities</i>	Achievements
Implement business transformation processes	<p>Over the past several years, we have been developing the Integrated Revenue Collections (IRC) platform, the framework upon which our business transformation is built. IRC technology has enabled us to access large amounts of taxpayer data related to both returns compliance and accounts receivable. In turn, this has enabled us to identify trends, patterns, and relationships to guide our development of strategies aimed at increasing the levels of compliance and revenue recovery. During 2008-2009, our IRC project yielded a new toolset that we began to use to analyze taxpayer accounts with a view to increasing the dollar recovery potential of the files we select for collections action. We also completed a pilot project in our non-filer/non-registrant area to refine and enhance related account file selection processes.</p> <p>Also in 2008-2009, we enhanced our collections risk management framework, which enabled us to better identify those sectors that present a higher degree of collections risk. Based on the results of our study, we are examining a subset of these industries in order to implement some specific collection strategies in 2010-2011.</p> <p>To further help us keep tax debt within targeted levels, we strengthened our accountabilities by establishing clear and concise performance measurements in 2008-2009. For example, we introduced a single resolution target range in place of separate targets for cash and write-offs to strengthen our Tax Services Office (TSO) agents' focus on resolving all accounts. We also modified our target for the value of TSO accounts receivable older than five years from a percentage value to a dollar value. Debt over five years, when expressed in percentage terms was dependent on the value of new intake. When expressed in dollar terms, the debt over five years becomes a more concrete target.</p> <p>Our strategies to improve our capacity to manage the tax debt as well as detect and address non-compliance are beginning to have a tangible impact on our achievements related to our expected results.</p>

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Tax and non-tax debt are resolved on a timely basis and are within targeted levels	2008-2009	Met	Good
	2007-2008	Mostly Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Percentage of intake resolved in the year of intake	60%	61.2	62.4%	66.7%	60.4%	62.7%	✓
Dollar value of TSO production as a percentage of dollar value of TSO intake of new accounts receivable	90%	100%	99.8%	90%	83%	93%	✓
Dollar value of TSO tax accounts receivable older than five years (\$ billions) ¹	\$2.95	\$2.31	\$2.45	\$3.01	\$2.58	\$2.84	✓
TSO cash collections (\$ billions)	\$8.9	\$8.8	\$9.5	\$9.7	\$11.9	\$16.0	✓
Non-tax debt – Dollars collected (\$ millions)	\$590.5	N/A	N/A	\$592.0	\$614.7	\$622.7	✓

¹ This is a revised indicator and target

Expected Result	Year	Performance Rating	Data Quality
Non-compliance is detected and addressed	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
T1/T2 non-filers/GST/HST non-registrant non-compliance (\$ billions)	\$2.4	\$2.19	\$2.46	\$2.41	\$2.41	\$2.39	✓
Employer/payroll/GST/HST non-compliance (\$ billions)	\$1.4 ¹	\$2.19	\$2.32	\$2.37	N/A ²	\$2.54	✓

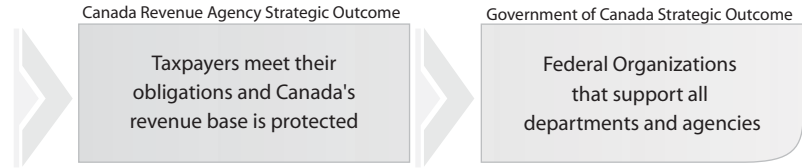
¹ Target excludes GST/HST delinquent filer program.

² 2007-2008 data unavailable due to GST/HST system redesign.

✓ Met	<input checked="" type="checkbox"/> Mostly Met	✗ Not Met	n/a Not Available	N/A Not Applicable
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For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Reporting Compliance (PA4)



Benefit to Canadians

We undertake examinations, audits, and investigations to ensure compliance with Canada's tax laws. This includes verification and enforcement activities at the domestic and international level, including the administration of international tax agreements. We also provide information to taxpayers to help them comply. We conduct research to improve identification of non-compliance and develop strategies to address it.

We carry out this program activity to achieve the following **Expected Result**:

Audits, examinations, mandatory reviews, investigations, prosecutions and voluntary disclosures detect and address non-compliance with the reporting requirements of the Acts administered by the CRA.

Spending Profile: (thousands of dollars)	Total Authorities 2008-2009	Actual Spending 2008-2009	Variance
	\$1,483,442	\$1,412,781	\$70,661

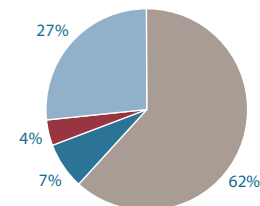
A Snapshot of Reporting Compliance (PA4)

Notable Achievements by Sub-Activity

- **International and large businesses** – We conducted over 41,000 audits, resulting in a fiscal impact of \$5.2 billion.
- **Small and medium-sized enterprises** – We conducted over 323,000 audits and examinations, resulting in a fiscal impact of \$2.2 billion.
- **Enforcements and disclosures** – We conducted 874 audits under the Special Enforcement Program, resulting in a fiscal impact of \$187 million. Under the Criminal Investigations Program, we referred 164 income tax and GST/HST investigations for prosecution.
- **Scientific Research and Experimental Development Program** – This program provided more than \$4 billion in tax assistance to over 18,000 claimants.

In 2008-2009, spending for this program activity totalled \$1.4 billion (13,332 FTE's) or 33.6% of the CRA's overall expenditures.¹ Of this \$1.4 billion, \$1.038 billion was net program expenditures, and \$375 million was allocated to this program activity for internal services.

Figure 9 Actual Spending



Total Spending: \$1.4 billion

- Audit Programs \$871M
- Enforcement and Disclosures \$106M
- SR&ED \$61M
- Internal Services \$375M

* Percentages may not add up to 100% due to rounding

¹ Spending figures for sub-activities may not add up to this total due to rounding.

Contribution to Agency Priorities

Strengthening Service and Enhancing our Efforts to Address Non-Compliance

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our <i>2008-2009 Report on Plans and Priorities</i>	Achievements
Compliance Review	<p>We strive to understand the compliance risks that challenge the Canadian tax system. The first Compliance Review in 2004-2005 identified four main high risk compliance areas, including aggressive tax planning, GST/HST high risk, the underground economy, and revenue collection and non-filers/non-registrants to develop an agenda for strengthening compliance and integrity, both short and long term.</p> <p>A second Compliance Review was initiated during 2007-2008. The objective of this exercise was to identify or confirm existing compliance priorities set out in our first Compliance Review and recommend new or revised strategies for addressing them.</p> <p>The second Compliance Review exercise identified five major compliance priorities, which were aggressive tax planning, the underground economy, payment compliance, willful non-compliance, and contraband tobacco.</p>
Aggressive tax planning	<p>Some tax intermediaries promote aggressive tax plans and schemes which go beyond the spirit of the law and are designed to obtain tax advantages that were not intended by government. These abusive schemes and transactions are used to reduce, avoid, or evade Canadian taxes sometimes through international transactions and, in particular, through the use of tax havens. Left unchecked, the integrity and fairness of Canada's tax system could be at risk.</p> <p>In 2008-2009, we met our audit targets related to the high risk compliance area of aggressive tax planning by completing cases involving aggressive domestic and international tax planning, high-risk international tax avoidance, complex high risk international issues, and tax shelters.</p> <p>Our compliance activities also target aggressive inter-provincial tax planning including any and all inappropriate attempts to shift income or profits between provinces to reduce or avoid paying provincial taxes. We are also developing an inter-provincial tax avoidance and provincial income allocation action plan for implementation in 2009-2010. In preparation, we have dedicated resources to address files where federal tax is not at issue but provincial tax is being avoided. In addition we have also established five interprovincial tax avoidance centres of expertise to undertake research on provincial issues and possible strategies that are in use or could be in use.</p>
Underground Economy	<p>The underground economy (UE) undermines the competitiveness of Canadian businesses because it offers an unfair, illegal advantage to those who fail to comply with Canada's tax laws.</p> <p>During 2008-2009 we conducted over 12,800 UE audits, resulting in over \$265 million in fiscal impact. We evaluated the results of the 2005-2006 UE pilot projects and where results were positive we incorporated the activities into our regular work activity.</p>

As identified in our 2008-2009 Report on Plans and Priorities	Achievements
GST/HST High Risk Compliance	Our approach to GST/HST compliance is to strengthen our Agency-wide capacity, enhance our enforcement activities, improve our ability to identify high-risk registrants and refund claims before refunds are issued, and broaden our engagement of stakeholders. Assessing the level of compliance is the first step in developing a compliance strategy for GST/HST refund claims, therefore the Agency initiated a project to estimate overstatements using post payment audits of credit returns filed in 2004. The report from the audits of 2,200 randomly chosen GST/HST refund claims has been analyzed and we are looking at how to best integrate recommendations into our workload. Furthermore, we acquired investigative analysis software to aid in the detection of non-compliance as well as enhance our risk rating, analysis, and audit functions.
Compliance Communications Strategy	Significant progress has been made over the past year in successfully implementing the many activities outlined in the action plan. Some of the activities carried out in the past year include publishing of new Tax Alerts, News Canada articles, News releases, special Web pages, and a trade school education initiative.
Scientific Research and Experimental Development (SR&ED) Program administration enhancement	During 2008-2009, we made it easier for businesses to apply for this tax credit by publishing a simplified claim form and associated guide, as well as a new CD-ROM, brochure and leaflet. In addition, we developed a Web-based SR&ED Eligibility Self-Assessment Tool (ESAT) to help claimants identify whether their research and development projects may qualify under the program. Statistics on Web visits to our SR&ED home page indicate that awareness of our SR&ED program has increased, which we attribute, in part, to our release of these new products.

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Non-compliance is detected and addressed	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Number of files audited as a percentage of estimate:							
International and large businesses	100%	n/a	n/a	197%	124%	133%	✓
Small and medium-sized enterprises (SME)	100%	n/a	n/a	153%	127%	136%	✓
Effective assessment of risk and detection of reporting non-compliance							
Results of targeted vs. random reviews (CAP) ¹	Exceeds	n/a	n/a	n/a	n/a	3.0	✓
Fiscal Impact (\$ Billion)	N/A	\$5.8	\$5.5	\$7.9	\$8.4	\$8.0	N/A

¹ The Core Audit Program selects, in multi-year intervals, random samples of tax files from different segments of the SME population for auditing, in an effort to estimate a reliable non-compliance rate. This year, the CAP sampled T2 population where gross revenues were less than \$12,000,000 and non-compliance was greater than \$5,000 in federal tax.

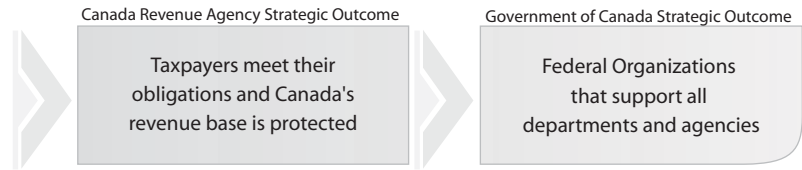
Expected Result	Year	Performance Rating	Data Quality
Processing is timely and accurate	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Processing non-resident regulation 105 waiver requests (within 30 days)	85%	N/A	N/A	N/A	83%	92%	✓
SR&ED refundable claims (within 120 days)	90%	93%	92%	96%	96%	96%	✓
Video and film tax credits – refundable claims – audited (within 120 days)	90%	95%	92%	96%	96%	96%	✓

✓ Met	<input checked="" type="checkbox"/> Mostly Met	✗ Not Met	n/a Not Available	N/A Not Applicable
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For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Appeals (PA5)



Benefit to Canadians

We strive to make fair and timely dispute resolution available to taxpayers and benefit recipients. Taxpayers can dispute assessments and determinations pertaining to income tax and commodity taxes, as well as CPP/EI assessments and rulings.

Our Service Complaints Program provides taxpayers with a formal resolution process for complaints. We also administer taxpayer relief provisions, which help taxpayers who are unable to meet their tax obligations because of extraordinary circumstances.

We carry out this program activity to achieve the following **Expected Result**:

Taxpayers receive a timely and impartial review of contested decisions made under the *Income Tax Act*, the *Excise Tax Acts*, the Canada Pension Plan and the Employment Insurance Act, and timely updates to service complaints.

Spending Profile: (thousands of dollars)	Total Authorities 2008-2009	Actual Spending 2008-2009	Variance
	\$172,504	\$169,262	\$3,242

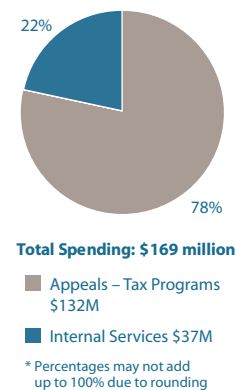
A Snapshot of Appeals (PA5)

Notable Achievements by Sub-Activity

- **Appeals** – We resolved over 67,000 disputes, representing over \$2.6 billion in taxes. Over 109,000 disputes remain in workable and non-workable inventory, totalling more than \$12.2 billion in taxes.
- **Taxpayer Relief Provisions** – Over 63,000 requests for relief from interest and penalties were processed by the CRA. Approximately 39,000 of these requests were allowed in full or in part, in favour of the taxpayer. The total value of all cancellations and waivers was more than \$913 million.
- **Service Complaints** – More than 2,500 service complaints were processed.

In 2008-2009, spending for this program activity totalled \$169 million (1,521 FTE's) or 4.0% of the CRA's overall expenditures.¹ Of this \$169 million, \$132 million was for net program expenditures, and \$37 million was allocated to this program activity for internal services.

Figure 10 Actual Spending



¹ Spending figures for sub-activities may not add up to this total, due to rounding.

Contribution to Agency Priorities

Strengthening Service and Reinforcing Trust

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our <i>2008-2009 Report on Plans and Priorities</i>	Achievements
Improve consistency in the agency-wide administration of the Taxpayer Relief Provisions	A key aspect of our commitment to fairness is our mandate to consider relief to taxpayers through the taxpayer relief provisions contained in the various acts we administer. This year, we completed system enhancements which are intended to complement the program's fairness and consistency. We improved data capture and program reporting of emerging trends to enhance our monitoring and identification of issues relating to taxpayer provisions. We expect these measures will translate into increased consistency of service for taxpayers.
Review and strengthen core business processes and operations	<p>We completed the national implementation of centres of expertise for our large file activities. This step enabled us to streamline our appeals processing activities, and contributed to improved workload management, productivity, and consistency in the treatment of files. In addition, we implemented a CPP/EI national resource bank on our intranet to help resolve key dispute resolution issues. We believe that this enriched work tool contributed to the 5% decrease in the number of workable days to complete a CPP/EI case.</p> <p>Taxpayers' accessibility to their redress entitlements was made easier this year through enhancements to our Web site. The "Register My Formal Dispute" sub-application of "My Account" now enables electronic dispute submissions from self-employed individuals.</p> <p>We took steps in 2008-2009 to improve our performance related to CRA Service Complaints. We began the development of quarterly reports to enable us to better understand complaint issues and deal with them effectively, as well as a national complaint quality assurance program to establish service complaints standards. We also initiated the integration of our Problem Resolution Program into our Service Complaints area so that we can make the best use of our infrastructure.</p>

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Taxpayers receive an impartial and timely review of contested decisions	2008-2009	Mostly Met	Good
	2007-2008	Mostly Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Appeals activities that met standards for consistency							
Income tax	97%	98.5%	99.5%	99.6%	99.5%	99.0%	✓
Commodity taxes	97%	94.8%	98.0%	97.0%	95.4%	96.2%	☑
CPP/EI	95%	99.4%	99.6%	99.6%	99.4%	99.3%	✓
Appeals activities that met standards for transparency							
Income tax	98%	95.7%	98.1%	99.3%	99.6%	99.5%	✓
Commodity taxes	98%	98.1%	99.4%	98.8%	99.2%	99.5%	✓
Timeliness indicators							
Service standard for initial contact	85%	90%	89%	89%	84%	68%	✗
Workable days to complete a case¹							
Income tax	Various	130	120	107	141	157	☑
Commodity taxes	Various	173	170	171	169	214	☑
CPP/EI	Various	174	183	203	123	117	✓
Average age of workable inventory (in days)							
Income tax	Neutral or downward trend	162	159	175	177	205	✗
Commodity taxes	Neutral or downward trend	176	175	181	204	243	✗
CPP/EI	Neutral or downward trend	148	178	80	70	103	✗

¹ The overall rating is based on whether or not results were achieved against established targets for the combined workloads.

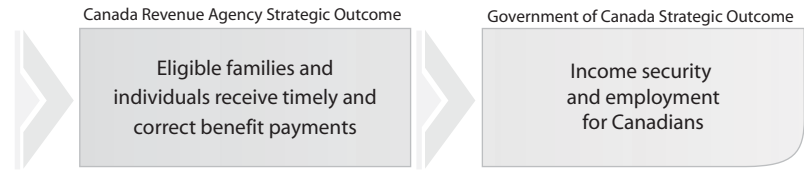
Expected Result	Year	Performance Rating	Data Quality
Service complaints and taxpayer relief provisions are administered consistently	2008-2009	Mostly Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
• Service complaints – acknowledged within 48 hours	90%	N/A	N/A	N/A	N/A	93.8%	✓
• Service complaints – taxpayers contacted within 15 days	90%	N/A	N/A	N/A	N/A	86.7%	☑
• Taxpayer relief provisions – consistent application (per Quality Assurance Program)	90%	N/A	N/A	N/A	N/A	95%	✓

✓ Met	☑ Mostly Met	✗ Not Met	n/a Not Available	N/A Not Applicable
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For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Benefit Programs (PA6)



Benefit to Canadians

Our Benefit Programs contribute directly to the economic and social well-being of Canadians by delivering income-based and other benefits, credits, and services to eligible residents for federal, provincial, and territorial governments. We administer the Canada Child Tax Benefit, the Goods and Services Tax/Harmonized Sales Tax credit, and the Children’s Special Allowances, which are three core federal programs that issue benefit payments. We also deliver the Universal Child Care Benefit (UCCB) on behalf of Human Resources and Skills Development Canada and numerous ongoing and one-time benefit and credit programs and services on behalf of provincial, territorial, and other federal government clients.

We carry out this program activity to achieve the following **Expected Result**:

Benefit recipients receive eligibility determinations and payments, and have access to information, that is timely and accurate.

Spending Profile: (thousands of dollars)	Total Authorities 2008-2009	Actual Spending 2008-2009	Variance
	\$409,059	\$402,656	\$6,403

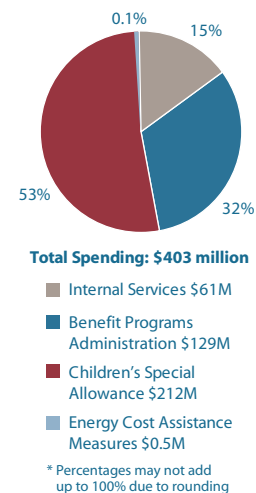
A Snapshot of Benefit Programs (PA6)

Notable Achievements by Sub-Activity

- **Benefit Programs Client Services** – We handled over 6.9 million telephone enquiries.
- **Benefit Programs Administration** – We issued almost 91 million benefit payments, totalling more than \$16 billion to 11 million recipients. We determined \$703 million in Disability Tax Credit entitlements for over 510,000 individuals. We processed over 735,000 applications and marital status change forms, over 688,000 account maintenance adjustments, and over 1.1 million in-year GST/HST credit account redeterminations.
- **Direct transfer payments under statutory programs** – We issued more than \$211 million under the Children’s Special Allowances (CSA) program and over \$488,000 under the Energy Cost Benefit program.

In 2008-2009, spending for this program activity totalled \$403 million (2,050 FTE’s) or 9.6% of the CRA’s overall expenditures.¹ Of this \$403 million, \$342 million were net program expenditures, and \$61 million was allocated to this program activity for internal services.

Figure 11 Actual Spending



¹ Spending figures for sub-activities may not add up to this total due to rounding.

Contribution to Agency Priorities

Ensure timely benefit payments
Ensure accurate benefit payments and strengthening compliance
Ensure that CRA is a key service provider

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our 2008-2009 Report on Plans and Priorities	Achievements
Continue to improve the quality of information services provided	<p>In 2008-2009, we enhanced our National Quality and Accuracy Learning Program to help our agents improve the quality and accuracy of the service they provide. Results on call quality and accuracy are used in part to identify training needs, as well as emerging issues and trends.</p> <p>In 2008-2009 we exceeded our service standard for answering CCTB calls in a timely manner.</p>
Ensure the ability of our benefit delivery infrastructure to support core business and growth	<p>We strengthened our infrastructure during 2008-2009 through enhancements made to several of our core processing systems. We also enhanced Data Governance and Stewardship of all Individual Identification data elements and improved the continuity of benefit payments in the event of a system disruption or outage.</p>
Maintain high levels of service and accountability in core program delivery	<p>We focused on increasing the accessibility and efficiency of our programs and services, as well as enhancing our Internet-based, self-service options to ensure that benefit recipients have timely access to the information they need.</p> <p>As a result of the enhancements to My Account, the number of visits to Benefits Web pages increased by 18.8%, suggesting that more benefit recipients are using the self service options on our Web pages.</p> <p>In 2008-2009 3.2 million inserts were sent to CCTB recipients, 1.5 million inserts were sent to UCCB recipients, and a targeted mailout was sent to potential WITB advance payment recipients.</p> <p>Our outreach efforts are designed to increase our visibility in the community, to encourage uptake of our programs, and to inform individuals of their entitlements and obligations. We recognize that enrolment levels for many segments of the population, such as persons with disabilities, new residents, and First Nations people, benefit from targeted outreach. In 2008-2009, we believe our outreach activities were well received by our targeted audiences and contributed to increasing awareness and encouraged voluntary compliance.</p> <p>We laid the groundwork for Automated Benefits Applications (ABA), which will allow parents to apply for child and family benefits when their child is born by checking a box on their provincial or territorial birth registration forms. Our ABA initiative is an important step to improve service by simplifying the benefit application process. It is also a vital compliance tool that provides source data from provinces and territories to ensure timely, valid, and accurate application information. We believe that by simplifying the benefit application process through ABA we have reinforced our commitment to ensure that eligible Canadians are aware of and can readily access the benefits and credits to which they are entitled.</p>

As identified in our 2008-2009 Report on Plans and Priorities	Achievements
Maintain the confidence of benefit recipients and client governments through strengthening validation and controls	<p>In 2008-2009, under the National Routing System, we received information from five provinces on vital event data exchange such as births and deaths, further enhancing our data accuracy.</p> <p>We also target accounts identified as high-risk for potential overpayments or underpayments for further verification. In 2008-2009, our results indicate that we used effective criteria for selecting accounts for review and that we ensured benefits were paid only to those who qualify and were in the correct amount.</p> <p>Although we reviewed fewer accounts in 2008-2009 than in the previous year, our effective targeting identified greater financial consequences. During 2008-2009, our adjustments uncovered \$99 million in benefit and credit underpayments and over \$260 million in overpayments an increase from \$81 million and \$195 million respectively over the previous year. Where recipients were overpaid, we offset amounts from future payments, refunds, and credits to which the recipients are entitled.</p>
Manage Business growth and partnerships	We have a reputation for providing accurate, efficient, and cost-effective delivery of many benefit and credit programs. The increase in data transfer and data exchange services we deliver has grown from 58 in 2004-2005 to 93 in 2008-2009. We added a total of 16 programs and services last year.

Performance Report Card

Expected Result	Year	Performance Rating	Data Quality
Benefit recipients have access to timely and accurate information	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Percentage of CCTB calls answered within two minutes of entering the queue	75%	79%	76%	75%	78%	78%	✓
Percentage of GST/HST credit calls answered within two minutes of entering the queue	N/A	74%	76%	73%	78%	78%	N/A
Percentage of CCTB callers that reach our telephone service ¹	90%	84%	77%	80%	87%	94%	✓
Percentage of GST/HST credit callers that reach our telephone service	90%	75%	74%	77%	83%	93%	✓

¹ Caller accessibility targets were increased from 80% to 90% for 2008-2009.

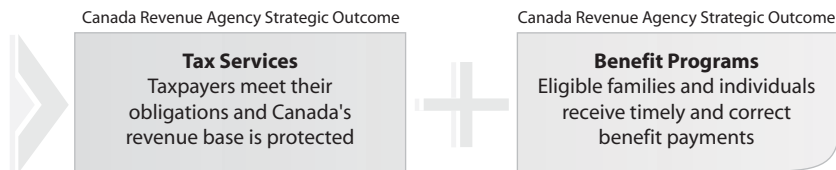
Expected Result	Year	Performance Rating	Data Quality
Eligibility determination and payment processing are timely and accurate	2008-2009	Met	Good
	2007-2008	Met	Good

Our Indicators	Current Target	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Rating
Percentage of benefit applications and marital status change forms processed on time	98%	99.3%	99.4%	99%	99.1%	97.4%	☑
Percentage of benefit recipients expressing satisfaction with the service received	90%	89%	93%	86%	89%	93%	✓
Percentage of CCTB accounts adjusted that were targeted under validation programs	50%	57.2%	62.3%	61.4%	65.6%	58.8%	✓
Percentage of accurate payments when processing benefit applications and marital status change forms	98%	99.8%	99.5%	99.7%	98.9%	99.2%	✓
Percentage of accurate payments when processing account maintenance adjustments	98%	99.5%	99.7%	98.5%	98.4%	98.8%	✓
Percentage of CCTB accounts reviewed	5%	4.88%	5.42%	5.77%	4.49%	4.70%	☑

✓ Met	☑ Mostly Met	✗ Not Met	n/a Not Available	N/A Not Applicable
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For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Internal Services (PA7)



Benefit to Canadians

The CRA delivers high-quality tax, benefit, and related services on behalf of governments across Canada. In support of our two strategic themes, our human resources, information technology, and other horizontal management areas must be fully integrated to ensure that our tax and benefit services have the guidance, infrastructure, and resources needed for successful delivery.

Contribution to Agency Priorities

This program activity supports all priorities within this organization.

In support of this priority, in 2008-2009 we accomplished the following:

As identified in our <i>2008-2009 Report on Plans and Priorities</i>	Achievements
Employee Development	<p>Human Resources Capacity and Capability: The Agency Workforce Plan is a key element of our planning strategy and has three distinct themes:</p> <p>1 – Knowledge Transfer and Succession Planning: In addition to our EC succession planning activities, in March 2009 we further strengthened our human resources planning capacity by implementing the Non-EC Succession Planning Guidelines. These guidelines are aligned with our Competency-Based Human Resources Management (CBHRM) approach and reinforce the importance of succession planning activities in support of future business requirements.</p> <p>2 – Management of Employees’ Career and Development and Change Management: We completed our annual review of both employee and manager performance management cycles. The results of the review showed increased integration of competencies into performance management which reinforces our CBHRM approach and contributes to talent management, both drivers of organizational success. In 2008-2009, 94.5% of our employees had completed individual learning plans, exceeding our target of 90% and our total investment spent on learning was approximately \$170 million.</p> <p>3 – Strategic Recruitment and Reduced Time to Staff: Important and fundamental steps towards advancing our CBHRM regime were taken. This initiative supports the recommendations outlined by the Office of the Auditor General of Canada as a result of the audit conducted in 2007-2008.</p>

As identified in our 2008-2009 Report on Plans and Priorities	Achievements
Information Technology Solutions and Infrastructure	<p>In 2008-2009, we sustained our focus on ensuring our IT solutions were robust, secure, and reliable.</p> <p>We maintained notably high levels of availability of our national systems while concurrently meeting the challenges faced in safeguarding our IT assets from accidental or deliberate security threats. We replaced certain existing mainframe computers to allow for the rapid expansion of computing capacity to meet our needs. We further advanced our vulnerability assessment and management capabilities through improved reporting on the health of the security of our entire networked computing infrastructure. Notably, we reached a key milestone in 2008-2009 with our Network Services Enhancement Project by finalizing the technical requirement for updated switching technology. Enhancements such as these, coupled with implementation of our multi-year Managed Distributed Environment Program, addressed shortcomings in our computing environment.</p>
Sound Comptrollership	<p>The results we have achieved in support of sound comptrollership strengthen accountability and oversight and promote the efficient and effective use of our financial resources. In 2008-2009, we made improvements to our financial systems and processes and improved linkages between CRA resources and the results we achieved.</p> <p>Our complete Risk Action Plan, which includes response strategies and encompasses all 17 identified risks, was finalized and approved by our Board of Management in September 2008.</p> <p>During 2008-2009, we implemented the Continuous Controls Monitoring pilot to support our confidence in the accuracy of our data and transactions.</p>
Management Oversight	<p>For 2008-2009, the Board had asked the Commissioner to evolve the Board of Management Oversight Framework to include management performance measures and results to assess the effectiveness of management processes in place. This was completed and the Board is proud to report that the Assessment of the Agency revealed very positive results for 2008-2009; of the 21 expectations assessed, the CRA was rated strong for 17 expectations and acceptable for four.</p>

For supplementary information on this Program Activity, please visit:
www.cra.gc.ca/annualreport

Section III: Supplementary Information

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Canada Revenue Agency according to accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to the financial statements. Some of the information included in the financial statements, such as accruals and the allowance for doubtful accounts, is based on management's best estimates and judgments, with due consideration to materiality. The Agency's management is responsible for the integrity and objectivity of data in these financial statements. Financial information submitted to the *Public Accounts of Canada* and included in the Agency's *Annual Report* is consistent with these financial statements.

To fulfill its accounting and reporting responsibilities, management maintains sets of accounts which provide records of the Agency's financial transactions. Management also maintains financial management and internal control systems that take into account costs, benefits, and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament, and by others such as provinces and territories, are executed in accordance with prescribed regulations and the *Financial Administration Act*, and are properly recorded to maintain the accountability of funds and safeguarding of assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training, and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards, and managerial authorities are understood throughout the organization.

The Board of Management is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board of Management. To assure objectivity and freedom from bias, these financial statements have been reviewed by the Audit Committee and approved by the Board of Management. The Audit Committee is independent of management and meets with management, the internal auditors, and the Auditor General of Canada on a regular basis. The auditors have full and free access to the Audit Committee.

The Auditor General of Canada conducts an independent audit and expresses opinions on the accompanying financial statements.

Approved by:

William V. Baker
Commissioner and Chief Executive Officer

James Ralston
Chief Financial Officer and Assistant
Commissioner, Finance and Administration

Ottawa, Ontario
August 20, 2009

Introduction

This section of the *CRA Departmental Performance Report 2008-2009* provides the details of the Agency's resource management performance for the purpose of reporting to Parliament on the use of appropriations in 2008-2009. This complements the information provided in the spending profile sections under each Program Activity and satisfies the reporting requirements set for departmental performance reports.

Financial reporting methodologies

The CRA's funding is provided by Parliament through annual appropriations (modified cash accounting basis) and the CRA reports its expenditures and performance to Parliament, together with details on the management of Parliamentary appropriations on the same basis. In addition to the above reporting requirements, the CRA is also required to prepare its annual financial statements in accordance with the accounting principles applied in preparing the financial statements of the Government of Canada (full accrual accounting basis). Accordingly, the audited Statement of Operations – Agency Activities that can be found on the Canada Revenue Agency website at <http://www.cra-arc.gc.ca/gncy/nnnl/menu-eng.html> includes certain items such as services received without charge from other government departments and federal agencies. A reconciliation can be found on the CRA website at <http://www.cra-arc.gc.ca/gncy/nnnl/menu-eng.html>.

Activities of the Agency

	2008-2009 (in thousands of dollars)
Canada Revenue Agency	
Main Estimates	3,737,361
Planned Spending	3,875,204
Total Authorities	4,370,662
Actual Spending	4,198,656

The Financial Statements – Agency Activities reports \$3,804.9 million as total Parliamentary appropriations used (Note 3 b in the *CRA Annual Report to Parliament 2008-2009* shows the reconciliation to the net cost of operations). The difference from the \$4,198.7 million reported in this section is explained by four items reported in the Financial Statements – Administered Activities: the payments to provinces under the *Softwood Lumber Products Export Charge Act, 2006*, \$180.5 million; the Children's Special Allowance, \$211.8 million; the payments under the *Energy Costs Assistance Measures Act*, \$0.5 million, and the Relief For Heating Expenses, \$0.9 million (part of Vote 1, Program Expenditures).

Overview

For 2008-2009, Parliament approved \$3,737.4 million through the Main Estimates, as shown in CRA's *2008-2009 Report on Plans and Priorities*.

The 2008-2009 Main Estimates were adjusted to include:

- \$180.5 million for the Statutory Payments related to the *2006 Canada/US Softwood Lumber Agreement*;
- \$134.9 million for the carry-forward from 2007-2008;
- \$84.0 million for maternity and severance payments;
- \$74.5 million for the single administration of corporate tax for the Province of Ontario;
- \$58.3 million for increased Respendable Revenue mainly for information technology services provided to Canada Border Services Agency (CBSA);
- \$46.0 million for Collective Agreements;
- \$33.1 million for Budget measures arising from the 2007 and 2008 Federal Budgets;
- \$22.0 million transferred from Public Works and Government Services Canada (PWGSC) for accommodation services;
- \$19.9 million for Budget measures arising from the 2007 Economic Statement;
- \$7.1 million for the Foreign Convention and Tour Incentive Program;
- \$6.0 million for the Government advertising programs;
- \$2.7 million for Court Awards and Crown Assets Disposal;
- \$1.2 million transferred from Public Health Agency for the advertising campaign on the Children's Fitness Tax Credit;
- \$0.5 million for the payments under the *Energy Costs Assistance Measures Act*;
- \$1.1 million for Crown Agents across Canada – Office of the Director of Public Prosecutions; and
- \$0.2 million for other minor adjustments.

These increases were offset by the following reductions:

- \$17 million for the employee benefit plans costs;
- \$14.2 million for private collection agencies;
- \$7.1 million for statutory Children's Special Allowance payments; and
- \$0.4 million transferred to the Treasury Board Secretariat for the continued implementation of the *Public Service Modernization Act* and to the Public Service Human Resources Management Agency to support the National Managers' Community.

This resulted in total approved authorities of \$4,370.7 million for 2008-2009, representing an in-year increase of 16.9% over the Main Estimates.

Of the \$4,370.7 million total authority, CRA's actual spending totalled \$4,198.7 million resulting in \$172.0 million remaining unexpended at year-end. After deducting unused resources related to the proposed Offshore Trusts initiative and Public Opinion Research savings, the remaining \$147.1 million is available for use by the Agency in 2009-2010. This amount represents 3.4% of the total authority.

The \$147.1 million carry forward to 2009-2010 will be directed primarily to selected strategic investments related to:

- Major project and infrastructure spending (Compliance Systems Redesign, Tax Free Savings Account, Major Tenant Services and Information Technology Infrastructure);
- Special purpose funding (Softwood Lumber, Charities Partnership and Outreach Program, Corporate Tax Administration for Ontario, Ministère du Revenu du Québec for the Administration of the GST); and
- Other operational and workload pressures.

Revenues administered by the Agency

Total revenues administered by the CRA totalled some \$287.5 billion, a decrease of 1.8% from the \$292.9 billion administered in 2007-2008.

	2007-2008	2008-2009
	(in thousands of dollars)	
Federal Government	201,057,378	190,756,240
Provincial, Territorial Governments and First Nations	56,358,732	60,192,842
Canada Pension Plan	35,437,908	36,545,498
Total	292,854,018	287,494,580

Financial Highlights

For the period ending March 31, 2009

Statement of Financial Position

(in thousands of dollars)		Percentage Variance	2009	2008
Assets	Total Assets	7%	816,926	766,271
Liabilities	Total Liabilities	19%	1,130,210	946,841
Net Liabilities	Total Net Liabilities	73%	(313,284)	(180,570)
Total Liabilities and net Liabilities		7%	816,926	766,271

For the period ending March 31, 2009

Statement of Operations

(in thousands of dollars)		Percentage Variance	2009	2008
Expenses	Total Expenses	10%	4,433,698	4,027,761
Revenues	Total Revenues	12%	537,559	479,653
Net cost of operations		10%	3,896,139	3,548,108

There are three significant program administration changes which have influenced the results in the Financial Statements.

1. Corporate Tax Administration for Ontario

Under the Memorandum of Agreement Concerning a Single Administration of Ontario Corporate Tax signed on October 6, 2006, the Governments of Canada and Ontario agreed to transfer the administration of Ontario corporate income taxes from the Ontario Ministry of Revenue (OMoR) to the Canada Revenue Agency (CRA) starting in the 2009 taxation year. The CRA received \$210.5 million of Federal Government funding over four years (2006-07 to 2009-10) for developmental and transitional costs relating to this initiative. Of this amount, \$61.3 million was spent in fiscal year 2008-2009.

To date, the Corporate Tax Administration for Ontario initiative has met all its key milestones. The CRA began receiving blended federal and provincial installment payments from corporations in February 2008. On April 3, 2008, the majority of the administration of Ontario's corporate income tax was transferred to the CRA for taxation years prior to 2008. The CRA started providing integrated audits and other related activities, such as rulings, interpretations, objections and appeals for 2008 and prior taxation years. Over 300 OMoR employees transferred to the CRA to assist with this additional workload.

All necessary agreements are now in place for the CRA to administer the harmonized T2 Corporation Income Tax Returns, starting in 2009.

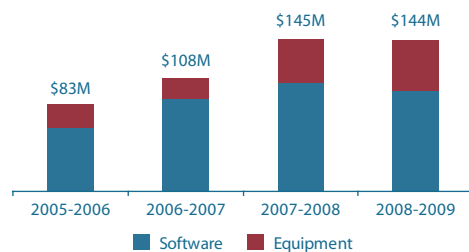
2. Investment in Information Technology (IT) systems

Over the course of fiscal year 2009, the CRA had several large-scale projects that required substantial investments in the development of IT systems. Combined with the acquisition of IT hardware, the Agency has invested \$144 million in IT related capital assets this fiscal year.

The value of these new capital assets has been offset by slightly higher depreciation in the year. Large-scale IT projects, by nature, generally require multi-year investments. These incremental investments add to the overall capital assets of the CRA as they occur, however, the associated depreciation of these assets only commences once a project is completed and the system enters production. This contributed to the increase of CRA's depreciation in fiscal year 2009 as completed systems entered production mode and became eligible for depreciation. The total depreciation claimed by CRA in 2009 was \$88 million.

The following figure outlines investments in information technology that have been accounted for as capital assets in the last four years.

Figure 1: Information Technology Investment in Capital Assets



3. Increase in non-tax revenue

The CRA financial statements demonstrate a noticeable increase in non-tax revenue of \$58 million. The increase is attributable to the provision of IT services to the Canada Border Services Agency and administration fees charged to the province of Ontario relating to the Corporate Tax Administration for Ontario and to the province of British Columbia for the British Columbia Climate Action Tax Credit and Dividend.

Analysis of Net Cost of Operations

The Agency's 2008-2009 net cost of operations increased by \$348 million from 2007-2008. Agency expenses totalled \$4,434 million in 2008-2009 (2007-2008 – \$4,028 million). When adjusting for non-tax revenue of \$538 million (2007-2008 – \$480 million), the net cost of operations amounts to \$3,896 million, as illustrated below:

Table 1 Details on the net cost of operations

Expenses	2009	2008
	(in thousands of dollars)	
Personnel	3,240,513	2,918,681
Accommodation	312,681	290,362
IT equipment and services	289,559	244,870
Transportation and communications	201,274	195,354
Professional and business services excluding IT	168,674	160,742
Federal sales tax administration costs – Province of Quebec	131,732	140,663
Other	89,265	77,089
Total expenses	4,433,698	4,027,761
Less: Non-tax revenue	537,559	479,653
Net cost of operations	3,896,139	3,548,108

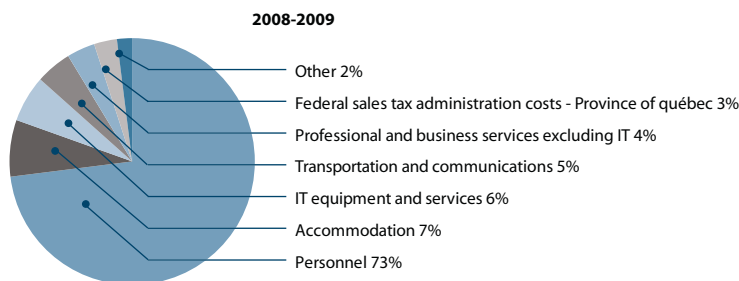
Financial Highlights Chart

The Agency’s expenses are composed of 73% in personnel expenses (salaries, other allowances and benefits) and 27% in non-personnel expenses, as illustrated in the figure below.

Personnel expenses are the primary drivers for the Agency. A number of factors contributed to the net increase of \$322 million for this type of expenses in 2008-2009. These include salary revisions pursuant to collective agreements provisions, the cost of other allowances and benefits, and increases in the staff complement due to new initiatives, such as the Corporate Tax Administration for Ontario and others announced in recent Federal Budgets.

In total, non-personnel expenses increased by \$84 million. Significant elements of non-personnel expenses are made up of accommodations, transportation and communications expenses, which are, for the most part, linked to personnel expenses. The growth of \$45 million in information technology costs are linked to increased amortization charges, investment projects, and infrastructure growth and renewal. Federal Goods and Services Tax administration costs by the Province of Québec have returned to more normal levels compared to the previous fiscal year in which the Province incurred higher costs related to the upgrade of their information technology systems.

Figure 2: Total Expenses by Type



Audited and Unaudited Financial Statements

For supplementary information on the Agency's Audited and Unaudited Financial Statements, please visit www.cra-arc.gc.ca/gncy/nnnl/menu-eng.html

Electronic Tables

The following tables can be found on the TBS web site at <http://tbs-sct.gc.ca/dpr-rmr/2008-2009/index-eng.asp>.

Table 1: Sources of Respendable and Non-Respendable Revenue

- 1.1: Respendable Non-Tax Revenue
- 1.2: Non-Respendable Non-Tax Revenue

Table 2: User Fees / External Fees

- 2.1 a): *User Fees Act* – Advance Income Tax Ruling Fee
- 2.1 b): Policy on Service Standards for External Fees – Advance Income Tax Ruling Fee
- 2.2 a): *User Fees Act* – Taxation Statistical Analyses and Data Processing Fee
- 2.2 b): Policy on Service Standards for External Fees – Taxation Statistical Analyses and Data Processing Fee
- 2.3 a): *User Fees Act* – Access to Information Processing Fee
- 2.3 b): Policy on Service Standards for External Fees – Access to Information Processing Fee

Table 3: Details on Project Spending

Table 5: Details on Transfer Payment Programs (TPPs)

- 5.1: Children's Special Allowance payments (CSA) (Statutory)
- 5.2: Payments to Provinces under the *Softwood Lumber Products Export Charge Act, 2006* (Statutory)

Table 8: Sustainable Development Strategy

Table 9: Green Procurement

Table 10: Response to Parliamentary Committees and External Audits

Table 11: Internal Audits and Evaluations

Rating Our Data Quality

In conjunction with the performance results ratings, we also assign each indicator a data quality rating.

For each indicator we use consistent approaches in evaluating the information derived from our data collections systems and all other sources. We rely upon CRA managers to vouch for the completeness of the records for data integrity purposes (i.e., data belongs to the same category, is collected for the same period, and by the same method). We examine data for relevance, formulas for accuracy, and other factors that must be considered. We also use comparable information from prior years for the purpose of historical comparison, which often appears in the *CRA Departmental Performance Report*. To ensure consistency, we perform the following tasks to verify that the information reported in our numerous reports is valid, reliable, and is accompanied by appropriate evidence:

- **Validation:** This is a process of verification to ensure that the data meets the requirements for its intended purposes. We review and evaluate data for completeness and plausibility (accuracy, timeliness, interpretability, coherence). We also identify contact information, check calculations, confirm system reliability (verifying the source of information), and note and address any errors.

- Data quality assessment: We apply a data quality checklist and review prior years' data to assess the quality of data for each indicator.
- Electronic filing system: We store data in a database for easy reference and further analysis for other purposes.
- Physical filing system: We maintain physical files of the evidence collected from all sources to provide validation and assurance that our data quality ratings are accurate and supported.

We always endeavour to use the most appropriate and reliable data when evaluating our results. There are mainly two data sources for the *CRA Departmental Performance Report*: administrative data (normally communicated in aggregate or after some simple calculations are performed on them) and survey data. All data sources are validated for accuracy and a data quality rating of good, reasonable or weak as categorized below is applied to each indicator.

We believe that these three levels of data quality ratings provide a reasonable assessment of the reliability of the data. Generally, our data sources provide reliable information. In situations where the supporting data is too imprecise to draw firm conclusions, it is reflected in the data quality rating.

Data Quality Ratings

Data Quality Ratings	
Good	Results rating based on management judgment supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods.
Reasonable	Results rating based on management judgment supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods.
Weak	Significant gaps in robustness of results information ; results rating based on management judgment supported by entirely or predominantly qualitative information from informal sources or methods.

Service Standards at the CRA

Our service standards regime is a vital and integral part of our planning, reporting, and performance management processes. Meeting our service standards targets demonstrates that we are responsive to the needs of taxpayers and benefit recipients. This helps establish credibility in our operations and contributes to increasing the level of confidence that Canadians can place in government.

For supplementary information on the Agency's Service Standards, please visit www.cra-arc.gc.ca/gncy/nnnl/menu-eng.html

The CRA Governance Structure

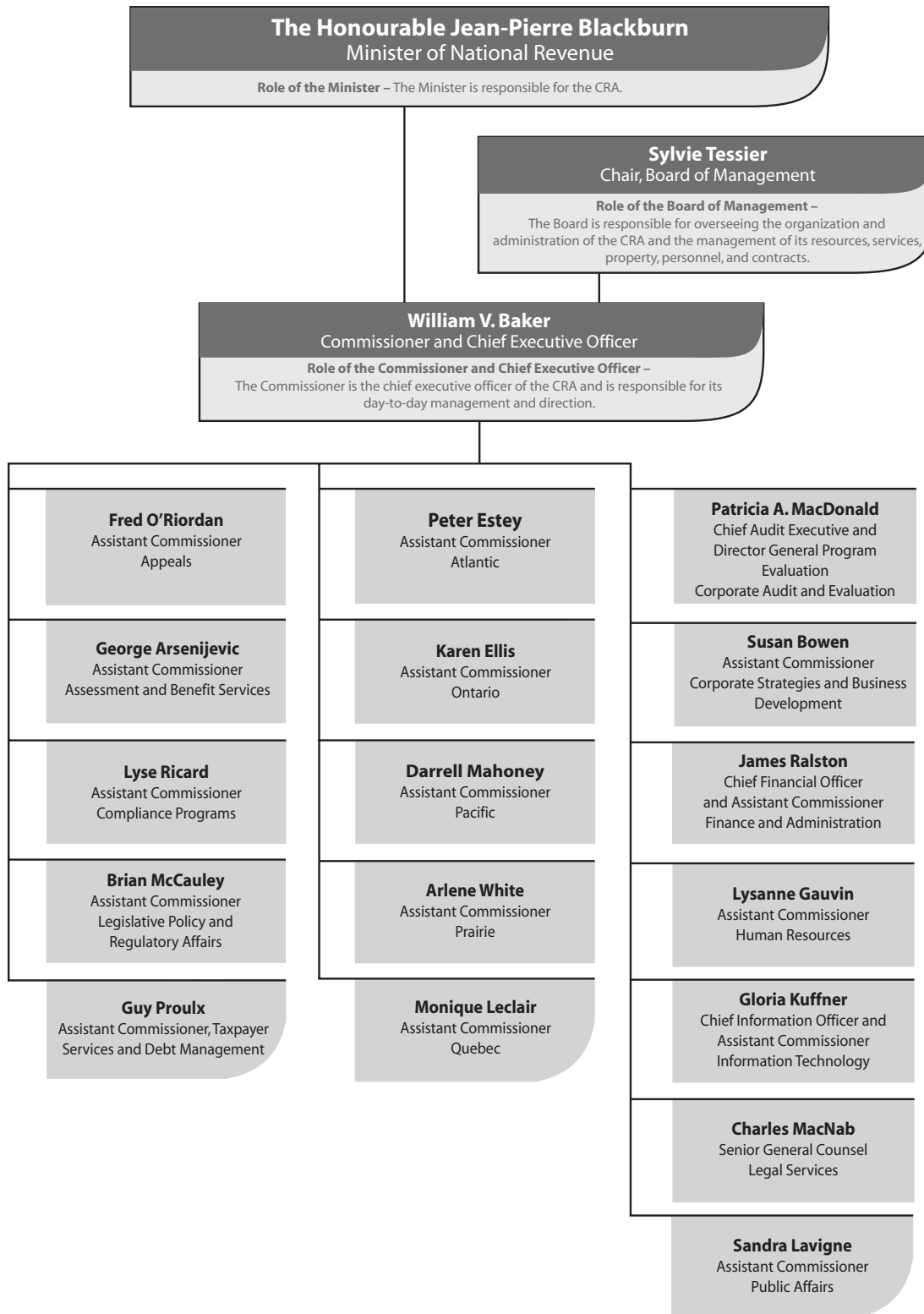
Board Membership

The Board of Management of the Canada Revenue Agency comprises 15 members appointed by the Governor in Council. They include the Chair, the Commissioner and Chief Executive Officer, a director nominated by each province, one director nominated by the territories, and two directors nominated by the federal government. Members of the Board bring a private-sector perspective and business approach to management and, in this regard, have been championing a significant agenda for change within the CRA.

The following list shows the Board membership as of March 31, 2009.

Sylvie Tessier, P.Eng, MBA, ICD.D Chair, Board of Management Toronto, Ontario	Robert J. (Bob) Healey, B. Comm., CFP, FCA Corporate Director Chartered Accountant/ Management Consultant St. John's, Newfoundland and Labrador
Camille Belliveau, CFP, FCGA Executive Director Groupe EPR Canada Group Inc. Shediac, New Brunswick	James J. Hewitt, FCMA Corporate Director Penticton, British Columbia
Myles Bourke, B. Comm., FCA Corporate Director Chartered Accountant Lethbridge, Alberta	Fauzia Lalani, P.Eng. Executive Consultant Calgary, Alberta
Raymond Desrochers, B. Comm., CA, CFE Partner BDO Dunwoody LLP Chartered Accountants Winnipeg, Manitoba	Rod Malcolm, CA Corporate Director Iqaluit, Nunavut
Gordon Gillis, B.A., LL.B. Corporate Director Pictou County, Nova Scotia	Patricia J. Mella, B.A., B.Ed., M.A. Corporate Director Stratford, Prince Edward Island
André Gingras Founder and Director André Gingras et Associés inc. Montréal, Quebec	James R. Nininger, B. Comm., M.B.A., Ph.D. Corporate Director Ottawa, Ontario
Norman G. Halldorson, B.Comm., FCA Corporate Director Clavet, Saskatchewan	William V. Baker, B.A., M.A., ICD.D Commissioner and Chief Executive Officer Canada Revenue Agency Ottawa, Ontario

Organizational Structure



As of March 31, 2009