

**Response**

For the fiscal years 2009-2010 to 2015-2016 (most recent complete fiscal period), the totals for completed third-party penalty audit cases, where it was determined that penalties would be applied (change cases) are as follows:

Number of completed third-party penalty audits where it was determined that the penalty would be applied: 67

Amount of penalty resulting from these audits: \$164 million<sup>Note1</sup>

Note 1: This amount may not be the same as the total amount assessed and/or reassessed.

DISCLOSED  
PURSUANT TO  
THE ATIA  
A-091264

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**Subject/Objet: A-091264**

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**Special instructions: can appeals provide the following stats:**

(s.163.2 of the ITA ) since 2010 The number of appeals that were successful in reducing the amount assessed.

**Response:**

Based on the information in our system that is coded for S.163.2 of the Income Tax Act, the Appeals Branch can provide the following response:

From April 1, 2010 to May 19th, 2017, the Appeals program reduced the penalty assessed under section 163.2 of the Income Tax Act for 5 objections. The penalties assessed were reduced by \$1,071,796.

Also, from April 1, 2010 to May 19th, 2017, 5 Appeals were filed with the courts resulting in a reduction in the penalty assessed under section 163.2 of the Income Tax Act. The penalties assessed were reduced by \$6,453,599.

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