



2007 Survey of Service Industries: Sound Recording and Music Publishing

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Reporting Guide

This guide is designed to assist you as you complete the 2007 Survey of Service Industries. If you need more information, please call the Statistics Canada Help Line at the number below.

Help Line: 1-888-881-3666

Your answers are confidential.

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All survey results are carefully screened before publication to ensure they cannot be used to derive information about a particular business.

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B - Main business activity

1. Please describe the nature of your business.

To ensure that you have received the appropriate questionnaire, you are asked to describe the nature of your business. The description should briefly state the main activities of your business unit.

2. Please check the one main activity which most accurately represents your main source of revenue.

Below is a description of each main activity.

Record production

This industry is comprised of business units primarily engaged in record production. These business units contract with musical artists, and arrange and finance the production of original master recordings. Business units in this industry hold the copyright to the master recording and derive most of their revenue from selling, leasing, and licensing master recordings.

Integrated record production and distribution

This industry is comprised of business units primarily engaged in releasing, promoting and distributing sound recordings. Business units in this industry manufacture or arrange for the manufacture of recordings, such as audio tapes/cassettes and compact discs, and promote and distribute these products to wholesalers, retailers or directly to the public. These business units produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

Music publishing

This industry is comprised of business units primarily engaged in acquiring and registering copyrights for musical compositions and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. Business units in this industry represent the interests of songwriters or other owners of musical compositions in generating revenue from the use of such works, generally through licensing agreements. These business units may own the copyright or act as administrator of the music copyrights on behalf of copyright owners.

Sound recording studio

This industry is comprised of business units primarily engaged in providing the facilities and technical expertise for recording musical performances. Business units in this industry may also provide audio production or post-production services for producing master recordings, and audio services for film, television and video productions.

Other sound recording services

This industry is comprised of business units, not classified to any of the above sound recording industries, that are primarily engaged in providing sound recording services, such as audio taping of meetings and conferences.

If none of the above activities describes your main source of revenue, please call **1-888-881-3666** for further instructions.

C - Reporting period information

Please report information for your **fiscal year** (normal business year) **ending between** April 1, 2007 and March 31, 2008. Please indicate the reporting period covered by this questionnaire.

D - Revenue

A detailed breakdown may be requested in other sections.

1. Sales of goods and services (e.g., rental and leasing income, commissions, fees, admissions, services revenue) Report net of returns and allowances.

Sales of goods and services are defined as amounts derived from the sale of goods and services (cash or credit), falling within a business's ordinary activities. Sales should be reported net of trade discount, value added tax and other taxes based on sales.

Include:

- sales from Canadian locations (domestic and export sales);
- transfers to other business units or a head office of your firm.

Exclude:

- transfers into inventory and consignment sales;
- federal, provincial and territorial sales taxes and excise duties and taxes;
- intercompany sales in consolidated financial statements.

2. Grants, subsidies, donations and fundraising

Please report contributions received during the reporting period.

Include:

- non-repayable grants, contributions and subsidies from all levels of government;
- revenue from private sector (corporate and individual) sponsorships, donations and fundraising.

3. Royalties, rights, licensing and franchise fees

A royalty is defined as a payment received by the holder of a copyright, trademark or patent.

Please **include** revenue received from the sale or use of all intellectual property rights of copyrighted musical, literary, artistic or dramatic works, sound recordings or the broadcasting of communication signals.

4. Investment income (dividends and interest)

Investment income is defined as the portion of a company's income derived from its investments, including dividends and interest on stocks and bonds.

Include interest from:

- foreign sources;
- bonds and debentures;
- mortgage loans;
- G.I.C. interest;
- loan interest;
- securities interest and deposits with bank interest.

Exclude:

- equity income from investments in subsidiaries or affiliates; these amounts should be reported in **Section E**, at question 25.

5. Other revenue (please specify)

Include:

- amounts not included in questions 1 to 4 above.

6. Total revenue

The sum of questions 1 to 5.

E - Expenses

1. Salaries and wages of employees who have been issued a T4 statement

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the T4 – Statement of Remuneration Paid) before deductions for this reporting period.

Include:

- vacation pay;
- bonuses (including profit sharing);
- employee commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- severance pay.

Exclude:

- all payments and expenses associated with casual labour and outside contract workers; please report these amounts in this section, at question 5.

2. Employer portion of employee benefits

Include contributions to:

- health plans;
- insurance plans;
- employment insurance;
- pension plans;
- workers' compensation;
- contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

3. Commissions paid to non-employees

Please report commission payments to outside workers without a T4 – Statement of Remuneration Paid.

Include:

- commission payments to independent real estate agents and brokers.

4. Professional and business services fees

Include:

- legal;
- accounting and auditing;
- consulting;
- education and training;
- research and development;
- architect;
- appraisal;
- management and administration.

5. Subcontract expenses (include contract labour, contract work and custom work)

Subcontract expense refers to the purchasing of services from outside of the company rather than providing them in-house.

Include:

- hired casual labour and outside contract workers.

6. Charges for services provided by your head office

Include:

- parent company reimbursement expenses and interdivisional expenses.

7. Cost of goods sold, if applicable (purchases plus opening inventory minus closing inventory)

Report cost of purchased goods that were resold during the reporting period. If applicable, report cost of goods and material used in manufacturing of sold products.

Include:

- goods purchased for resale: purchases during the period (including freight-in) **plus** opening inventory **less** closing inventory;
- materials used in manufacturing of products sold: report **only** the material component of cost of finished manufactured goods that were sold during the reporting period.

Exclude:

- direct and indirect labour costs (salaries, wages, benefits, and commissions);
- overhead and all other costs normally charged to cost of goods sold, such as depreciation, energy costs, utilities, sub-contracts, royalties, transportation, warehousing, insurance, rental and leasing; these expenses should be reported elsewhere in the detailed categories provided.

8. Office supplies

Include:

- office stationery and supplies, paper and other supplies for photocopiers, printers and fax machines;
- diskettes and computer upgrade expenses;
- data processing.

Exclude:

- postage and courier;
- telephone, Internet and other telecommunication expenses (please report this amount in this section, at question 14).

9. Rental and leasing (include rental of premises, equipment, motor vehicles, etc.)

Include:

- lease rental expenses, real estate rental expenses, condominium fees and equipment rental expenses;
- motor vehicle rental and leasing expenses;

- rental and leasing of computer and peripheral expenses;
- studio lighting and scaffolding, and other machinery and equipment expenses;
- fuel and other utility costs covered in your rental and leasing contracts.

10. Repair and maintenance (e.g., property, equipment, vehicles)

Include expenses for the repair and maintenance of:

- buildings and structures;
- vehicles (including vehicle fuel);
- machinery and equipment;
- security equipment;
- costs related to materials, parts and external labour associated with these expenses.

Also **include** janitorial and cleaning services and garbage removal.

11. Insurance (include professional liability, motor vehicles, etc.)

Include:

- professional and other liability insurance;
- motor vehicle and property insurance;
- executive life insurance;
- bonding, business interruption insurance and fire insurance.

Insurance recovery income should be deducted from insurance expenses.

12. Advertising, marketing and promotions (report charitable donations at question 22)

Include:

- newspaper advertising and media expenses;
- catalogues, presentations and displays;
- meeting and convention expenses;
- tickets for theatre, concerts and sporting events for business promotion;
- fundraising expenses.

13. Travel, meals and entertainment

Include:

- passenger transportation, accommodation and meals while travelling;
- other travel allowances as well as meal, entertainment and hospitality purchases for clients.

14. Utilities and telecommunications expenses (include gas, heating, hydro, water, telephone and Internet expenses)

Include:

- diesel, fuel wood, natural gas, oil and propane;
- sewage.

Exclude:

- energy expenses covered in your rental and leasing contracts;
- vehicle fuel.

15. Property and business taxes, licences and permits

Include:

- property taxes paid directly and property transfer taxes;
- vehicle licence fees;
- beverage taxes and business taxes;
- trade licence fees;
- membership fees and professional licence fees.

16. Royalties, rights, licensing and franchise fees

Include:

- amounts paid to holders of patents, copyrights, performing rights and trademarks;
- gross overriding royalty expenses and direct royalty costs;
- resident and non-resident royalty expenses;
- franchise fees.

17. Delivery, warehousing, postage and courier

Include:

- amounts paid for courier, custom fees, delivery and installation;
- distribution, ferry charges and cartage;
- freight and duty, shipping, warehousing and storage.

18. Financial service fees

Include:

- explicit service charges for financial services;
- credit and debit card commissions and charges;
- collection expenses and transfer fees;
- registrar and transfer agent fees;
- security and exchange commission fees;
- other financial service fees.

Exclude:

- interest expenses.

19. Interest expenses

Please report the cost of servicing your company's debt.

Include interest on:

- short-term and long-term debt;
- capital leases;
- bonds and debentures and mortgages.

20. Amortization and depreciation of tangible and intangible assets

Include:

- direct cost depreciation of tangible assets and amortization of leasehold improvements;
- amortization of intangible assets (e.g., amortization of goodwill, deferred charges, organizational costs, and research and development costs).

21. Bad debts

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans.

Include:

- allowance for bad debts.

Bad debt recoveries are to be netted from bad debt expenses.

22. All other expenses (please specify)

Include:

- amounts not included in questions 1 to 21;
- charitable and political expenses;
- research and development expenses;
- education and training expenses;
- recruiting expenses.

23. Total expenses

The sum of questions 1 to 22.

24. Corporate taxes, if applicable

Include:

- federal, provincial and territorial current income taxes and federal, provincial and territorial provision for deferred income taxes.

25. Gains (losses) and other items

Include:

- realized gains/losses on disposal of assets and realized gains/losses on sale of investments;
- foreign exchange gains/losses, subsidiary/affiliate share of income/losses and other division income/losses;

- joint venture income/losses and partnership income/losses;
- unrealized gains/losses, extraordinary items, legal settlements, and other unusual items;
- write-offs.

26. Net profit/loss after tax and other items

Total revenue **less** Total expenses **minus** Corporate taxes **plus** Gains (losses) and other items.

F - Industry characteristics

Revenue from net sales (questions 1 to 13)

Report all revenue from **goods and services** rendered by your establishment. Net sales exclude returns and taxes.

Exclude:

- grants and subsidies and investment income such as dividends and interest;
- revenue from royalties, licensing and rights, which should be reported in questions 14 to 16.

Recordings and music videos

1. Musical recordings (e.g., CDs, cassettes) from masters produced, licensed or purchased; (exclude music videos, retail sales).

Recordings, fixed in material form such as compact discs (CDs), cassette tapes, vinyl records, and electronic sound files, etc., consisting of sounds (music, plays, poetry, and comedic routines, etc.) These recordings are manufactured from masters either produced by your organization or from masters leased or bought from other organizations.

Exclude:

- revenue from the sales of imported finished products, or sales of finished products distributed for another organization;
- revenue from music videos;
- retail sales of musical recordings, which are reported in question 11.

2. Non-musical recordings (e.g., comedic routine or play stored onto a physical or electronic medium)

Exclude retail sales of non-musical recordings.

3. Music videos (on VHS or DVDs)

Include videocassettes and DVDs containing recordings of the music video of an audio work or of the live performance of an audio work. These audiovisual works may contain interviews with the artists, behind-the-scenes footage, and other features, but are nonetheless primarily containing

musical works with accompanying visual material, such as videos and concert footage.

Exclude retail sales of music videos and DVDs, which are reported in question 11.

Studio and live recording services

4. Studio recording services for music clients (e.g., recording, mixing, mastering)

Include is the recording of music albums, "singles," and demos. A demo is a "test" recording made by an individual or group in hopes that the high quality of the talent exhibited on the recording will result in the individual or group being commissioned to make further recordings. Include recording, mixing, mastering, re-mixing, and re-mastering work done with material for motion picture soundtracks to produce a "soundtrack album."

Exclude recordings produced primarily for spoken word clients, for radio material, for recordings made for synchronization with an audiovisual work, such as a television program, feature film, video release, etc.

5. Studio recording services provided for other purposes (e.g., spoken words, radio, sound editing and design services of audiovisual works; exclude live recording services)

Include:

- commercial audio production;
- revenue from studio recording services for the production of pre-recorded sound recordings intended for broadcast on the radio;
- services rendered to producers of audiovisual works such as television, video, commercials and feature films;
- revenue from services rendered to make recordings that are primarily non-musical in nature, such as audio books and comedic routines that are done inside a sound recording studio.

Exclude revenue from live recording services such as the recording of meetings, conferences and concerts.

6. Live recording services (e.g., recording of meetings, conferences, concerts)

Recording on-location a live, public event, such as a conference, seminar, meeting, or concert, etc.

Include all recording services performed on-location; and recording of live radio broadcasts done within a sound recording studio.

Exclude other recording services done within a sound recording studio.

Other services

8. Administration of copyrights for others (e.g., administration fees)

Administering copyright licences owned by others.

Include administration agreements, collective societies and music publishers administering some or all copyrights to a musical work on behalf of a copyright holder.

Exclude sub-publishing.

Administration agreements refer to contracts where one publisher administers the catalogues or works on behalf of another publisher. This may be domestically for one or more provinces or territories, or worldwide, in return for the retention of a predetermined percentage of the gross receipts.

9. Distribution of recordings (e.g., finished goods that do not involve buying or leasing a master, exclude imported goods).

Distribution services of recordings to wholesalers and retailers.

Include revenue from net sales of CDs, cassettes, vinyl albums, etc., distributed on behalf of other record labels, under a buy and sell arrangement or on a consignment basis.

Exclude revenue from the sale of imported finished products.

10. Print music sales (e.g., sheet music, folios, or books in print or electronic text) (exclude retail sales of music books)

Musical works in printed form or electronic text.

Include prints of owned compositions and of those for which it has obtained rights to the composition copyright. Printed works are distributed as sheet music, folios, or books in printed form or electronic text.

Exclude licensing of rights to print a musical work, retail sales of print music.

12. Other sales (please specify)

Include revenue from the sale of goods or services not already reported (e.g., merchandising of T-shirts, mugs, etc.

Exclude revenue from royalties, licensing and rights, which should be reported in questions 14 and 15.

Revenue from royalties and rights (include royalties from foreign sources)

14. Licensing of rights to use sound recordings

a) Licensing of rights to reproduce sound recordings onto another recording

Include licensing to use a sound recording in a thematic compilation or "Greatest Hits" recording.

Exclude licensing to use a musical work.

b) Licensing of rights to distribute sound recordings

Exclude licensing to use a musical work, recordings, soundtrack of a cinematographic work where it accompanies the cinematographic work.

c) Licensing of rights to broadcast or perform sound recordings in public ("Neighbouring Rights")

Performer's performances captured on sound recordings and the producers of those sound recordings have the right to be paid for the public performance of sound recordings. Examples of public performance are the playing of recordings in shopping malls, bars, nightclubs, hotels, airlines, and restaurants. An example of the broadcasting of performances and sound recordings is radio airplay.

d) Licensing of other rights to use sound recordings

Licensing rights to use a sound recording for purposes not elsewhere classified, such as for use in television, film, advertisements, etc., and to rent out sound recordings.

Include licensing of sound recordings to Internet Radio or other similar program.

15. Licensing of rights to use musical works

a) Performing rights include grand rights

Licensing rights to communicate a musical work to the public by telecommunication or to perform a musical work in public. The musical work may be either broadcast on the radio, or television, or performed in public at live entertainment in lounges, cafés, or at live concerts or other live events. Includes also licensing rights to perform a musical work in a live dramatic presentation such as operas, musicals or ballets, where the music was originally written for these productions.

Include licensing to use of musical works to Internet Radio or other similar programs.

Grand rights

The right associated with the live performance of operas, musicals or ballets where the music was originally written for these productions. These are known as dramatic performing or grand rights. These rights are normally licensed directly by the copyright holder. SOCAN is involved, however, when an excerpt from these works, such as a single song from a musical, is performed outside the live production.

b) Mechanical rights

Licensing rights to make reproductions of a musical work in mechanical form, for example on record, on tape, or on compact disc.

Exclude licensing to use a sound recording, licensing of "Videogram Rights", licensing of "Electrical Transcription Rights".

c) Synchronization rights

Licensing rights to use a musical work in motion picture films, television programs and other audiovisual works where the music is "synchronized" in timed relation with visual images.

Exclude licensing of "Videogram Rights" and licensing of "Commercial Advertisement Rights".

d) Videogram rights

Licensing rights to make reproductions of videocassette, DVD, laserdisc copies of a musical work that is part of a motion picture film, a television program, and another audiovisual work, intended for distribution in the home video market.

e) Commercial advertisement rights

Licensing rights to use a musical work in product advertisements and commercials.

Include television commercials, theatrical commercials, and radio commercials, as well as print advertisements using copyrighted lyrics.

f) Print licensing rights (exclude revenue from the sales or rental of printed music)

Licensing rights to publish a musical work in printed form, including sheet music, songbooks, and folios.

g) Sub-publishing

Licensing rights to sub-publish a musical work in a specific region. Sub-publishing refers to contracts where an original publisher assigns

the publishing rights to their copyright catalogue for a specific region to a second publisher (sub-publisher) based in, or controlling that region, for a specified period of time. This may be domestically, for part of the country, or worldwide.

h) Licensing of other rights to use musical works

Include licensing of "Electrical Transcription Rights"; private copying levy.

Revenue from the sales of recordings (questions 17 to 29)

To be completed by record producers, and integrated production/distribution companies.

In questions 17 to 29, **include** all sales (less returns and allowances and less provincial and federal sales taxes) during the reporting period, of records, tapes, CDs, and electronic music files including singles. **Exclude** revenue from the sale of recordings distributed for another organization and sales of finished products purchased for resale. Exclude the sale of music videos (VHS and DVD formats).

Canadian artist: A musical selection is deemed to be by a "Canadian artist" if the instrumentation or lyrics are principally performed by a Canadian citizen or landed immigrant. For recordings by more than one artist (e.g. compilations), count the recording as by a Canadian artist if 50% or more of the artists are Canadian.

New releases of sound recordings by Canadian and other artists (questions 30 to 42)

To be completed by record producers, and integrated production and distribution companies.

A definition for Canadian artist is in the previous section.

New release: A release is considered new if it has a **new catalogue number**. A recording containing already released material would be considered new if the content has changed in some way, such as a different selection of material, different packaging. However, a recording released in a different format (for example, tape to compact disc) would not be considered a new release if the content is identical.

Musical works of music publishers (questions 46 to 50)

To be completed by music publishers.

Musical work: A work which consists of music plus lyrics or music only.

NOTE: the definition used for Canadian songwriter/composer is different in this section. In cases of co-writing of music and/or lyrics with **non-Canadian partners**, count the work as Canadian if **one or more** of the songwriters/composers is a Canadian citizen or landed immigrant.

G - Personnel

To fully measure the contribution of all human capital in this industry, we require information on the number of partners and proprietors as well as the number and classification of workers.

1. Number of partners and proprietors, non-salaried (if salaried, report at question 2 below)

For unincorporated businesses, please report the number of partners and proprietors for whom earnings will be the net income of the partnership or proprietorship.

2. Paid employees

a) Average number of paid employees during the reporting period

To calculate the average number employed, add the number of employees in the last pay period of each month of the reporting period and divide this sum by the number of months (usually 12).

Exclude:

- partners and proprietors, non-salaried reported at question 1 above.

b) Percentage of paid employees (from question 2a) who worked full time

Full-time employment consists of persons who usually work 30 hours or more per week. Please specify the percentage of paid employees who have been working full time by rounding the percentage to the nearest whole number.

3. Number of contract workers for whom you did not issue a T4, such as freelancers and casual workers (estimates are acceptable)

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self-employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

4. Number of volunteers during the reporting period (estimates are acceptable)

Please report the number of unpaid workers employed by your organization during the fiscal year.

5. Number of hours worked by all volunteers during the reporting period (estimates are acceptable)

Please report the number of hours recorded by your organization for the work performed by volunteers during the fiscal year.

H - Sales by type of client

This section is designed to measure which sector of the economy purchases your services.

Please provide a percentage breakdown of your sales by type of client.

Please ensure that the sum of percentages reported in this section equals 100%.

1. Clients in Canada

a) Businesses

Percentage of sales sold to the business sector should be reported here.

Include:

- sales to Crown corporations.

b) Individuals and households

Please report the percentage of sales to individuals and households who do not represent the business or government sector.

c) Governments, not-for-profit organizations and public institutions (e.g., hospitals, schools)

Percentage of sales to federal, provincial, territorial and municipal governments should be reported here.

Include:

- sales to hospitals, schools, universities and public utilities.

2. Clients outside Canada

Please report the share of total sales to customers or clients located outside Canada including foreign businesses, foreign individuals, foreign institutions and/or governments.

Include:

- sales to foreign subsidiaries and affiliates.

I - Sales by client location

Please provide a percentage estimate of your total sales (first point of sale) by client location.

Please ensure that the sum of percentages reported in this section equals 100%.

The percentage in question 14 must equal question 2 in section H.

J - International transactions

This section is intended to measure the value of international transactions on goods, services, and royalties and licences fees. It covers **imported services and goods** purchased outside Canada as well as the value of **exported services and goods** to clients/customers outside Canada. Please report also royalties, rights, licensing and franchise fees paid to and/or received from outside Canada. Services cover a variety of industrial, professional, trade and business services.

General information

Survey purpose

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance against an industry standard, to plan marketing strategies or to prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

Data-sharing agreements

To avoid duplicating surveys and to ensure more uniform statistics, Statistics Canada has entered into data-sharing agreements with many provincial and territorial statistical agencies.

The objective of these data-sharing agreements is to share data from some surveys for those business establishments operating within their respective jurisdictions. **These agreements require that the shared data be used only for statistical purposes and be kept confidential.** Survey participants are always informed at the time of collection if a sharing agreement applies to a particular survey.

There are two types of data-sharing agreements that exist under the *Statistics Act*.

Agreements under Section 11 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and Yukon. These statistical agencies have been established under provincial and territorial legislation authorizing them to collect this information on their own or jointly with Statistics Canada. Their legislation also provides the same confidentiality protection and outlines similar penalties for disclosure of confidential information as the federal *Statistics Act*.

Agreements under Section 12 of the *Statistics Act* allow the sharing of information from the Unified Enterprise Survey program with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut. All these Section 12 agreements require that the information be kept strictly confidential.

Under Section 12, you may refuse to share your information with any of these agencies by writing a letter of objection to the Chief Statistician of Canada and returning it with your completed questionnaire. Please specify those agencies from which data shall be withheld.

Please note that Statistics Canada does not share any individual survey information with the Canada Revenue Agency.

For more information about these data-sharing agreements, please contact Statistics Canada at **1-888-881-3666** or visit our website at **www.statcan.ca**.

Thank you!