

The following are my suggestions for the 2015 Federal Budget:

1. Enshrined the "Taxpayer Bill of Rights" into the appropriate legislation to give it the full weight of the law, versus policy
2. Initiate a federal 'Sunshine List' as in Ontario where any federal public servant earning in excess of \$100,000 would have their name published in the 'Canada Gazette' in order to first determine the extent of the salaries being paid, and then take appropriate action
3. On April 30th of each year, print in the 'Canada Gazette' the name of any person owing in excess of \$10,000 for more than 30 days in taxes to the federal government that is not in dispute in order that the public can be apprised of those who are not paying their taxes
4. Initiate talks with Ontario to determine if Canada Revenue Agency can undertake the Employer Health Tax administration in order to reduce tax administration costs for both Ontario, and its taxpayers
5. Reduce the number of seats in the Senate to one per jurisdiction, where each jurisdiction can determine the terms and conditions of their Senator, and where the Senate Speaker would be the third place Speaker in the House of Commons election. The costs of the Senate would be 90% paid by the jurisdictions, 10% by the federal government. If China can have one seat in the United Nations, then Prince Edward Island can have one Senator in the Canadian Senate.

Sincerely

Mr. Peter Cherwonogrodzky