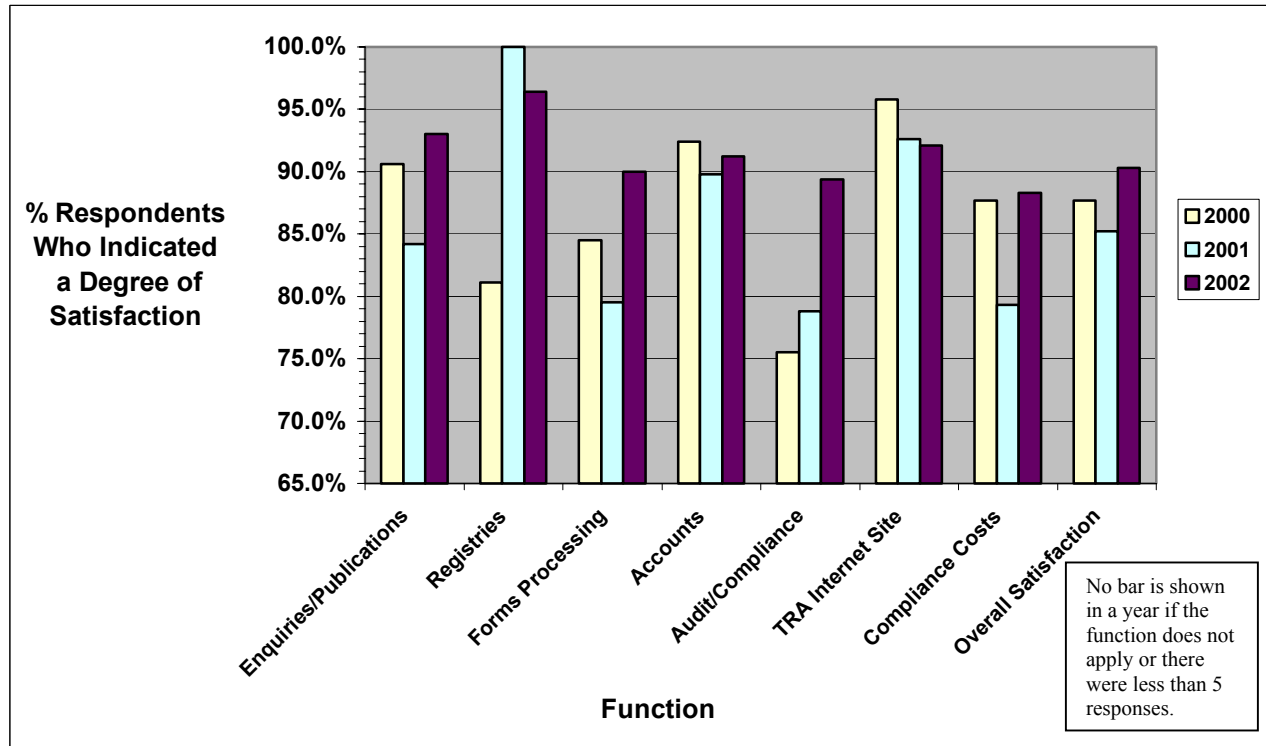


Results Comparison by Functional Area for the Years 2000 to 2002



Summary of Client Comments and Suggestions Provided on the 2002 Survey

Similar comments were combined and the numbers of such comments are noted in parenthesis.

- TRA's processing time of returns or refunds seems to be much longer than the federal government's processing time (1)
- The rules and regulations are too complex and need to be simplified (1)
- You need an independent nongovernmental group to handle appeals (1)
- It seems like more paperwork is generated than what is necessary (2)
- Please continue with your friendly relations attitude with taxpayers (1)
- Response to our questions are very timely but the timeliness of the Statement of Accounts need improvement (1)
- Refunds processing time is too long (2)
- The process for reporting amended information was frustrating (1)
- Assessments are more timely and accurate than in prior years (1)
- Compared to the Canada Customs and Revenue Agency, TRA is an absolute joy to work with (1)
- TRA should better notify taxpayers of its website address (1)