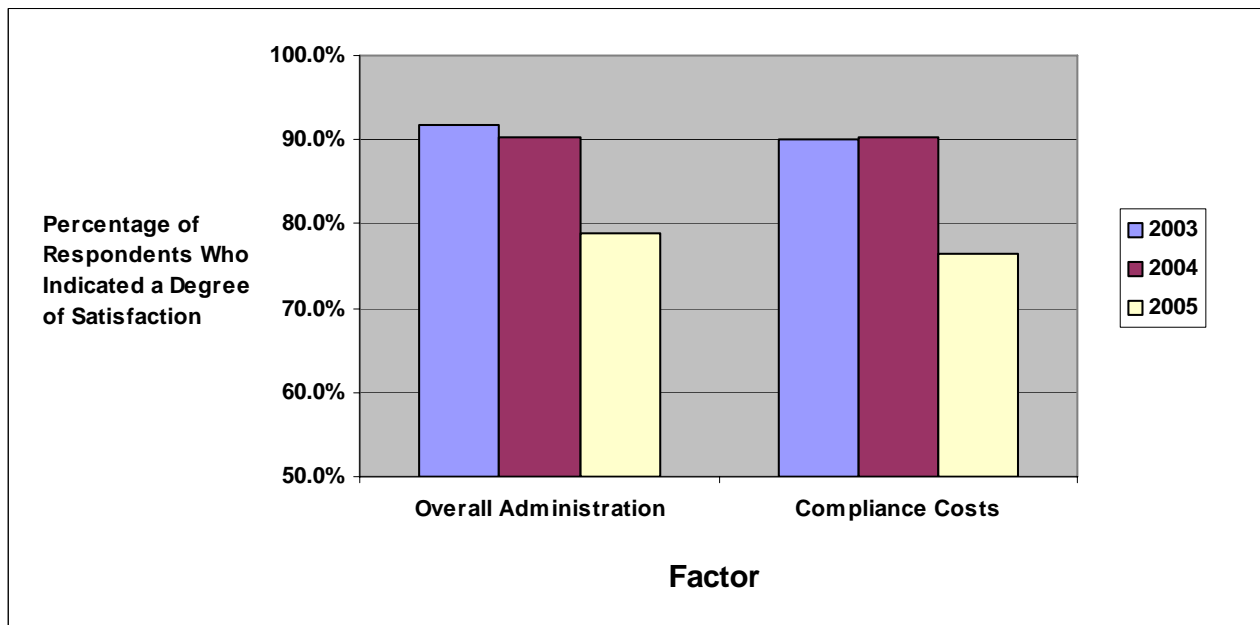


Results Comparison for the Years 2003 to 2005



Summary of Client Comments and Suggestions Provided on the 2005 Survey

Similar comments were combined and the number of times the comment was received is noted in parenthesis.

- Processing time for Royalty Tax Credit is too slow. (6)
- Satisfied with TRA's administration of the program. (2)
- I am glad that we no longer get all the paper invoices for the royalty statement. (1)
- TRA staff should speak more clearly. (1)
- There shouldn't be a time limit on filing for Royalty Tax Credit (1)
- We receive too much paper and copies of submission forms and invoices. (1)
- Satisfied with the service provided by TRA's telephone inquiries unit. (1)
- Assessment processing is too slow. (1)
- TRA should recognize the mailing date for tax return filing purposes, like CRA does. (1)
- Ease of compliance is our main concern with any regulating system. (1)
- Differing federal and Alberta tax rules cause compliance difficulties for corporations. (1)