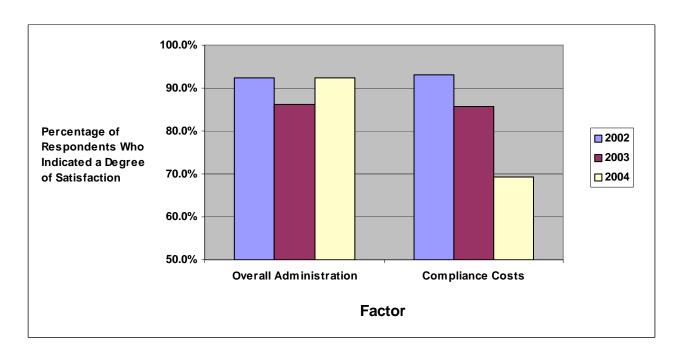


Results Comparison for the Years 2002 to 2004



Summary of Client Comments and Suggestions Provided on the 2004 Survey

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

- The survey should be sent to the corporation's accountant. (2)
- A toll-free number for callers from outside Alberta. (1)
- I think this is a very poor questionnaire. (1)
- Unsatisfied with TRA's processing timeliness for corporate tax returns. (1)
- Unsatisfied with the \$2.00 fee for using the Internet payment system, considering that it eliminates the need for paper and people. (1)
- The federal government could learn a lot about how to treat taxpayers from Alberta. (1)
- I question the reason for the existence of a separate corporate taxation authority at the provincial level. I see very little benefit from the extra layer of bureaucracy. (1)
- I don't think that the provincial filing document is necessary, particularly if the company has filed a provincial tax return that year. Surely it would be possible to have a check box on the tax return that said "no changes in ownership." (1)

- As a small business, I really would like to see the development of an integrated Internet filing system similar to that for personal income tax. (1)
- The information provided for personal income tax purposes on the AB Revenue site is quite easy to follow through, but on the corporate side it is more difficult the way it is currently organized. (1)
- For corporate tax returns that meet requirements for an AT1 exemption, we found that the TRA data is not accurately updated when the corporation is a first time filer and elects a year-end that is different than the date of incorporation. (1)