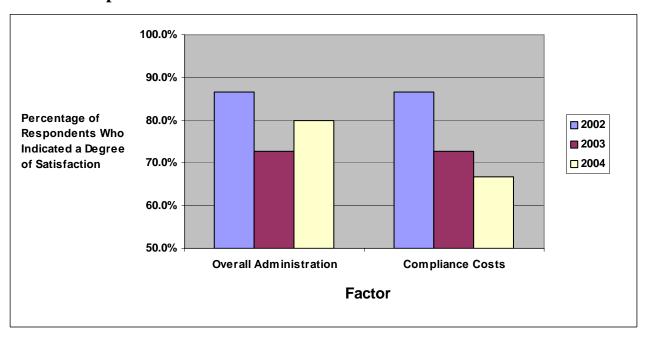


Results Comparison for the Years 2002 to 2004



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.

- I think its ridiculous to charge 25.00/day for late return when the money has been received on time. It would be understandable if payment were late. (1)
- When leaving a message, TRA staff should ensure they state what time they called and what the issue is. (1)
- There should be better communication between federal and provincial tax administrations, so that they can advise each other of errors or changes on returns. (1)
- TRA should have a toll free number available for clients that are outside Alberta. (1)
- We have been unable to obtain information bulletins relating to this program. (1)
- The website information relating to this program is too multi-layered and I was unable to locate information I was looking for. (1)
- The biggest complaint that I have is the \$25.00 per day penalty for overdue returns. We incurred a late filing penalty of \$500.00 for a return with an amount owing of \$1,500.00. Our GST return was also late that month, but for an amount owing of approximately \$30,000.00, the penalty was only \$65.00. (1)

•	Your overdue and late charges are completely out of line compared to the real business world. At a time when we should be reimbursed for being the government's tax collector, we incurred a penalty of 300.00 for a return with an amount owing of less than \$1000.00. This is completely out of line and unfair. (1)