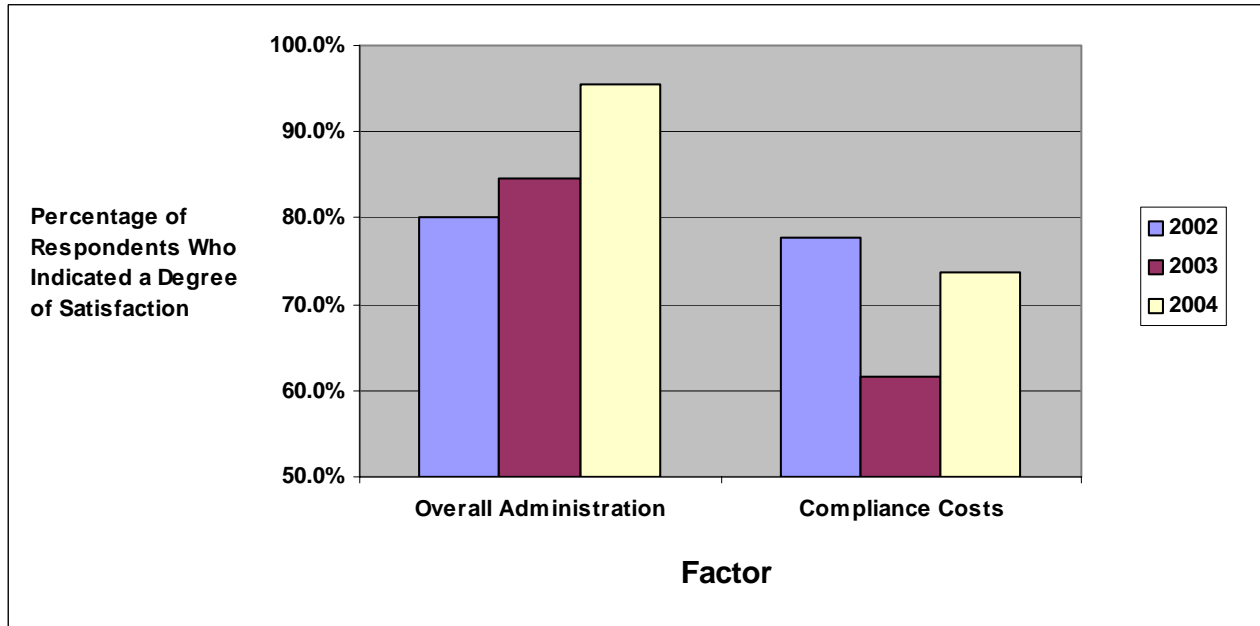


### Results Comparison for the Years 2002 to 2004



### 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.

- Collectors should be paid a commission for filing the return. (2)
- TRA needs to implement a policy as soon as possible to deal with tobacco changes and destruction. Information obtained from other provinces could be used as a guideline. (1)
- Tobacco tax returns should be customized according to the client that is filing. The existing return has many fields that our company doesn't require. (1)
- More time should be provided for filing bad debt and theft and loss claims. Other provinces allow minimum of 1 year to a maximum of 4 years. Although the collector may have written off an amount owing, they may still have avenues to pursue collection. (1)
- The annual tobacco tax collectors meeting should not be scheduled during the summer. Many collectors had conflicts with the date, due to holidays and short staffing issues. (1)
- There should be more notices relating to tobacco tax. (1)
- I called TRA with a general inquiry and was treated rudely by the person I spoke to. (1)
- We have been trying to resolve an issue that relates to a TRA audit assessment. It has taken up many man-hours, but remains unresolved. We will be calling auditor's supervisor. (1)