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November 5, 2026

Alberta Treasury Board and Finance
Alberta, Canada

Via email: tra.revenue@gov.ab.ca

RE: Changes to Corporate Income Tax Account Access

Dear Sir or Madam:

The Alberta Treasury Board and Finance recently announced changes to Corporate Income Tax account access within Tax and Revenue Administration Client Self-Service ("TRACS"), which will take effect on November 14, 2026. I am writing on behalf of Tax Executives Institute, Inc. ("TEI") to comment on this announcement to help ensure the compliance burden on corporate taxpayers is commensurate with the policy goals of the announcement.

About TEI[1]

TEI was founded in 1944 to serve the professional needs of in-house tax professionals. Today, the organization has 55 chapters across North and South America, Europe the Middle East & Africa, and Asia, including four chapters in Canada. Over 15% of TEI's membership comprises tax professionals who work for Canadian businesses in a variety of industries across the country. The following comments and recommendations reflect the views of TEI as a whole, but, more particularly, those of our Canadian constituency.

TEI Comments

TEI supports the objective of enhancing security measures and ensuring that access to corporate tax information is restricted to properly authorized individuals, as contemplated in the changes to TRACS. Protecting confidential taxpayer information is essential, and we appreciate the effort to strengthen verification and access controls.

That said, we have concerns about the practical implications of requiring a corporation's account owner to be: (i) a listed director, and (ii) subject to ongoing director validation to maintain access.

[1] TEI is organized under the Not-For-Profit Corporation Law of the State of New York. TEI is exempt from United States Federal Income Tax under section 501(c)(6) of the United States Internal Revenue Code of 1986 (as amended).

In many organizations, responsibility for managing corporate tax matters rests with internal tax specialists, finance personnel, or external professional advisors rather than corporate directors. While directors are ultimately authorized representatives of the corporation, they are frequently not involved in the day-to-day administration of tax accounts, filings, correspondence, and compliance obligations. As a result, the proposed changes to TRACS will create operational challenges for organizations whose processes rely on tax and finance professionals to manage these accounts.

TEI recommends Tax and Revenue Administration ("TRA") permit a director to authorize or delegate access to designated employees or advisors who are responsible for the corporation's tax affairs. This approach would satisfy security objectives and reflect how businesses administer their tax functions. Indeed, both the Canada Revenue Agency and Revenue Quebec allow directors to delegate authority in tax matters. While these processes may be challenging, the ability to delegate authority is critical to the effective management of online accounts of TEI members' companies.

Moreover, requiring validation at each login presents significant compliance obstacles. Changes in directors, corporate restructurings, or delays in updating registry information would result in access interruptions, even where the same individual remains the contact for a corporation's tax matters. This would create unnecessary disruptions and increased administrative burdens for both businesses and TRA.

Accordingly, TEI recommends TRA consider alternative access options to allow authorized non-director representatives to maintain access to Corporate Income Tax accounts while preserving appropriate security safeguards and oversight.

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TEI appreciates the opportunity to provide feedback on the announced changes to TRACS and would welcome the opportunity to further discuss our concerns. Please do not hesitate to contact Sandy Shanks, Chair of TEI's Canadian Income Tax Committee at sandy.shanks@conocophillips.com or Benjamin R. Shreck of TEI's legal staff at bshreck@tei.org or +1 202 464 8353 with any questions about TEI's feedback.

Respectfully submitted,

Marcus Shore

Marcus Shore
International President
TAX EXECUTIVES INSTITUTE

Cc: The Honourable Jason Nixon, President and Chair of the Treasury Board
tbf.minister@gov.ab.ca