## **Alberta Corporate Income Tax**

### TRACS online mail transition fact sheet

#### Overview

Effective April 1, 2026, Alberta Corporate Income Tax (CIT) correspondence, including statements of account (SOA), notice of assessment (NOA), and reassessment (NOR) will be provided electronically through Tax and Revenue Administration Client Self-Service (TRACS), a secure online self-service system.

#### Who is affected?

- Corporations incorporated on or after April 1, 2026.
- Existing corporations that already have a TRACS account.
- Corporations that have provided access to a third-party organization (e.g., accountant or bookkeeper) in TRACS.

Corporations that do not meet the above scenarios will continue to receive paper mail.

#### What correspondence is covered?

Delivered online via TRACS:

- NOA and NORs.
- SOAs will be replaced by financial transaction details and period balance details in TRACS.

#### How to access and view correspondence?

- Log in to your CIT account in TRACS
- To view notices/statements: go to Account Actions → View Assessments & Balances.
- To see objection and/or waiver-related correspondence: go to Account Actions → View Messages.

Don't have a TRACS account? See <u>alberta.ca/tra-client-self-service</u> to learn how to enrol in TRACS.

# How to request NOA and NORs by paper mail?

An authorized individual must complete a 'Request to Receive Notices by Paper Mail' form to receive NOAs

and NORs by paper mail. Details on requesting paper mail will be communicated in March 2026.

Any undeliverable mail will result in the corporation's default method of delivery reverting back to online mail through TRACS.

A Request to Receive Notices by Paper Mail must be completed every two years to continue receiving paper mail. All renewal requests must be completed in TRACS.

#### Statement of Accounts will not be mailed

Effective April 1, 2026, statements of account will no longer be mailed, even if a Request to Receive Notices by Paper Mail is completed. Detailed CIT transactions and period balance information (e.g., payments, assessments, interest charges, transfers between accounts or periods, etc.) will be available in TRACS in place of mailed statements.

TRACS users will be able to download financial transaction details in Excel format in March 2026.

#### When is a Notice considered received?

NOA and NORs posted in TRACS are considered received on the date they are posted, even if it has not been viewed. This posting date triggers important timelines, such as the 90-day deadline to file an objection. Interest will continue to accrue during this period on balances owing.

#### **Contact TRA**

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Subscribe to receive email updates:

tra.alberta.ca/subscribe.html



Classification: Public