

**Business Consent form****Instructions****Why complete this form?**

If you want us at the Canada Revenue Agency (CRA) to deal with an individual (such as an accountant, a lawyer, or an employee) or with a firm as your representative for business account related information, we need your consent. You can give this consent by going online at www.cra.gc.ca/mybusinessaccount or by completing this form.

Can you use this form for your individual accounts?

No, for individual tax and benefit accounts, you have to complete Form T1013, *Authorizing or Cancelling a Representative*.

Part 1 – Business information

Enter your business name and Business Number (BN) as well as your phone number as registered with the CRA.

Part 2 – Authorize a representative**a) Authorize access by telephone, fax, mail, or by appointment**

Complete this part if you want the CRA to deal with your representative by telephone, fax, mail or appointment. You can enter either the name of the individual or the name of the firm and the firm's BN. If you enter the name of a firm, then all employees of that firm are authorized to deal with the CRA on your behalf. If you enter both a name of an individual and a firm (and its BN), then only that individual of the firm is authorized. If you are authorizing a representative (individual or firm) who is not registered with the Represent a client service, the phone number is required.

b) Authorize online access

You can authorize your representative to deal with the CRA at www.cra.gc.ca/mybusinessaccount or by completing this form. You have to enter the **RepID** if your representative is an individual or enter the **BN** if the representative is a firm. Our online service does not have a year-specific option, so your representative will have access to **all tax years/periods**. When you authorize online access, the access by **telephone, fax, mail, or by appointment will also be granted**.

RepID: The RepID is a seven-character alphanumeric code that identifies your representative. Your representative can register for a RepID online at www.cra.gc.ca/representatives.

BN: Enter the BN of the tax or payroll services business you want to authorize. To get online access, the tax or payroll service has to be registered as a representative through our "Represent a client" online service which is available at www.cra.gc.ca/representatives.

Note

Make sure that the name of the firm provided in Part 2 is the name registered with the CRA.

Part 3 – Select the program accounts, years and authorization level

You can authorize access to **all** your program accounts or to **specific** program accounts.

a) Program Accounts

Tick box A to allow access to all of your program accounts. You should also identify the authorization level by ticking the appropriate box. If you do not provide an authorization level, then we will assume that you have chosen to "Disclose information and make changes to your program account(s)." See "Authorization level" for more information. You can expire authorization by entering an expiry date.

Tick box B to limit authorization to specific program accounts. If you tick box B you have to complete Part 3b) of this form.

b) Details of program accounts and fiscal periods

Complete this part if you ticked box B in Part 3a) of this form.

Program Identifier

Enter the 2 letter program identifier from the following list:

- RT goods and services tax/harmonized sales tax
- RP payroll deductions
- RC corporate income tax
- RM import/export (no online access available)
- RD excise duty
- RE excise tax
- RN insurance premium tax
- RG air travellers security charge
- SL softwood lumber products export charge

All program accounts or specific program account

You can allow access to all program accounts by ticking the "All program accounts" box for that program or you can limit the access to a specific program account by entering the reference number for the program account you have selected.

Authorization level

Select the level of authorization you want to give to your representative. Tick the box for Level 1 to disclose information only, or tick the box for Level 2 to disclose information and accept changes to your program account(s). If you do not make an entry, then we will assume that you have chosen to let the CRA "Disclose and accept changes to your program account(s)."

All years

Tick this box if you want to authorize access for all years.

Note: Online access is available **only** for all years.

Specific fiscal period

If you are not authorizing access to all years, then enter a fiscal-period-end date (not available for online access).

Expiry date

If you want the authorization to automatically expire, please provide us with a date. The authorization will remain in effect until you cancel it.

Part 4 – Cancel one or more authorizations

Your consent will stay in effect until you cancel it or until it reaches the expiry date you provided. You can cancel consent by completing this form. Tick box A to cancel all previous authorizations or tick box B to cancel authorization for an individual or firm. If you tick box B, provide the name of the individual. If it is a firm provide its name.

Part 5 – Certification

You have to complete this part in full, or we cannot process your request. Only an authorized person of the business can sign this form. This includes the owner, partner of a partnership, a director of a corporation, an officer of a non-profit organization, or a trustee of an estate.

Where do you send your completed form?

Surrey Tax Centre
9755 King George Highway
Surrey BC V3T 5E1

Jonquière Tax Centre
P.O. Box 1900, Station LCD
Jonquière QC G7S 5J1

Winnipeg Tax Centre
P.O. Box 14000, Station Main
Winnipeg MB R3C 3M2

Summerside Tax Centre
Suite 105, 275 Pope Road
Summerside PE C1N 6E8

Sudbury Tax Centre
P.O. Box 20000, Station A
Sudbury ON P3A 5C1

St. John's Tax Centre
P.O. Box 12071, Station A
St. John's NL A1B 3Z1

Shawinigan-Sud Tax Centre
P.O. Box 3000, Station Main
Shawinigan-Sud QC G9N 7S6

Do you need more information?

If you need more information, visit our Web site at www.cra.gc.ca or call us at **1-800-959-5525**.

Business Consent form

Complete this form to consent to the release of confidential information about your program account(s) to the representative named below, or to cancel consent for an existing representative. **Send this completed form to your tax centre (see Instructions).** Make sure you complete this form correctly, since we cannot change the information that you provided. You can also give **or** cancel consent by providing the requested information online through My Business Account at **www.cra.gc.ca/mybusinessaccount**.

Note: Read all the instructions on the first page before completing this form.

Part 1 – Business information – Complete this part to identify your business (all fields have to be completed)

Business name: _____ **BN:**
Telephone Number: _____ - _____ - _____

Part 2 – Authorize a representative – Complete either part a) or b)

a) Authorize access by telephone, fax, mail or in person by appointment

If you are giving consent for an individual, enter that person's full name. If you are giving consent to a firm, enter the name and BN of the firm. If you want us to deal with a specific individual in that firm, enter **both** the individual's name and the firm's name and BN. If you do not identify an individual of the firm, then you are giving us consent to deal with anyone from that firm.

Note: If you are authorizing a representative (individual or firm) who is not registered with the Represent a client service, the phone number is required.

Name of Individual: _____ **Name of Firm:** _____
Telephone number: _____ - _____ - _____ **BN:**

Or

b) Authorize online access (includes access by telephone, fax, mail or by appointment)

You can authorize your representative to deal with us through our online service for representatives. **The name of the firm must be the same name that is registered with the Represent a client service at www.cra.gc.ca/representatives.** Our online service does not have a year-specific option, so your representative will have access to **all years**. Please enter the name and Repld of the individual or name and BN of the firm.

Name of Individual: _____ **Name of Firm:** _____
RepID: **BN:**

The Business Number must be registered with the Represent a client service to be an online representative.

Part 3 – Select the program accounts, years and authorization level

a) Program Accounts – Select the program accounts the above individual or firm is authorized to access (tick only box A or B).

A. This authorization applies to all program accounts and all years.
Online access is available for all years only.

Expiry date:

And

Authorization Level (tick level 1 or 2)

Level 1 lets CRA disclose information only on your program account(s) **Or**

Level 2 lets CRA disclose information **and** accept changes to your program account(s).

Or

B. This authorization applies only to program accounts and periods listed in Part 3b). If you ticked this option, you must complete 3b).

Business Consent form (RC59 continued)

b) Details of program accounts and fiscal periods – Complete this area only if you ticked box B in Part 3a) on page 1.

If you ticked box B in part 3a), you have to provide at least one program identifier (see Instructions on page 1). You can then tick the "All program accounts" box for that program identifier **or** enter a reference number. Provide the authorization level (tick **either** box 1 to disclose information **or** box 2 to disclose information **and** accept changes to your program account).

You can also tick the "All years" box to allow unlimited tax year access **or** enter a specific fiscal period (specific period authorization **is not available** for online access). You can also enter an expiry date to automatically cancel authorization. If more authorizations or more than four program identifiers are needed, complete another Form RC59.

Program identifier	All program accounts	Reference number	Authorization level	All years	or	Specific fiscal period (not available for online access)	Expiry date
			1 2			Year-end	
_ _	<input type="checkbox"/> or _ _ _ _ _	_ _ _ _	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	or	Y Y Y Y M M D D	Y Y Y Y M M D D
_ _	<input type="checkbox"/> or _ _ _ _ _	_ _ _ _	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	or	Y Y Y Y M M D D	Y Y Y Y M M D D
_ _	<input type="checkbox"/> or _ _ _ _ _	_ _ _ _	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	or	Y Y Y Y M M D D	Y Y Y Y M M D D
_ _	<input type="checkbox"/> or _ _ _ _ _	_ _ _ _	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	or	Y Y Y Y M M D D	Y Y Y Y M M D D

Part 4 – Cancel one or more authorizations – Complete this part **only** to cancel authorization(s)

A. Cancel **all** authorizations.

B. Cancel authorization for the individual or firm identified below.

Name of Individual: _____

Name of Firm: _____

Part 5 – Certification

This form has to be signed by an authorized person of the business such as an owner, a partner of a partnership, a director of a corporation, an officer of a non-profit organization or a trustee of an estate.

By signing and dating this form, you authorize the CRA to deal with the individual or firm listed in Part 2 of this form or cancel the authorizations listed in Part 4.

First name: _____

Last name: _____

Sign here _____

Date |Y|Y|Y|Y|M|M|D|D|

We will not process this form unless it is **signed** and **dated** by an authorized person of the business.