



## Business Consent

### Instructions

#### Why complete this form?

Use this form to authorize the Canada Revenue Agency (CRA) to deal with an individual representative (such as an accountant, a lawyer, or an employee) or a firm as your representative for business account related information.

You can give this consent by going online

at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) or by completing this form.

**Note:** It is your responsibility to monitor and understand the transactions your representative is conducting on your behalf.

#### Can you use this form for your trust or individual tax and benefit accounts?

No, you can authorize or cancel the authorization given to your representative online using the "Authorize my representative" service at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount). This will give your representative **instant access** to the online services to manage your individual account. You can also use Form T1013, *Authorizing or Cancelling a Representative*.

#### Part 1 – Business information

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

#### Part 2 – Authorizing a representative

##### (a) Authorizing access by telephone, fax and mail

Complete this part if you want the CRA to deal with your representative by telephone, fax or mail. 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) Authorizing online access

You can authorize your representative to deal with the CRA at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) or by completing this form.

You **must** enter **one** of the following options:

- the ReplID **and** the name of the **individual**; **or**
- the GroupID **and** the name of the **group**; **or**
- the BN **and** the name of the **firm**.

**ReplID:** The ReplID is a seven-character alphanumeric code that identifies your representative. Your representative can register for a ReplID online at [www.cra.gc.ca/representatives](http://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](http://www.cra.gc.ca/representatives).

**GroupID:** a six-character alphanumeric code, starting with the letter G, that identifies a group of representatives. The group of representatives can register online at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

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 and mail will also be granted**. Your consent will stay in effect until you cancel it.

#### 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 (i) 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 only on your program account(s)." See "Authorization level" for more information. You can expire authorization by entering an expiry date.

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

##### (b) Details of program accounts and fiscal periods

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

#### Program Identifiers

Enter the 2 letter program identifier from the following list:

- RA children's special allowances
- RC corporate income tax
- RD excise duty
- RE excise tax
- RG air travellers security charge
- RM import/export (no online access available)
- RN insurance premium tax
- RP payroll deductions
- RT goods and services tax/harmonized sales tax information returns (T5, T5007, T5008, RRSP contribution receipts, T5013, T5018, TFSA, SAFER – Shelter Allowance for Elderly Renters)
- 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 information only on your program account(s)." For more information about authorization levels needed for each online service, go to [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives) and select "List of services for representatives of businesses".

#### 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

Enter an expiry date if you want the consent to automatically expire. Your consent will stay in effect until you cancel it, or it **reaches the expiry date you choose**.

### 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 immediately cancel an existing consent by calling us at **1-800-959-5525** or by using the **My Business Account** service on the CRA Web site.

You can also cancel a consent by completing this form and choosing **one** of the following options:

- Tick box A to cancel all previous authorizations.
- Tick box B to cancel authorization for an individual, group or firm. If you tick box B, provide the name of the individual, group or firm.
- Tick box C to cancel authorization for specific program accounts and then name those accounts.
- Tick box D to cancel an authorization for a specific individual, group or firm for a specific program account. If you tick box D, provide the name of the individual, group or firm and the program identifier and reference number.

### Part 5 – Certification

You must sign **and** date this form 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.

This form must be received by the CRA within six months of its signature date, or it will not be processed. Forms that cannot be processed will be returned to the business.

### Changes in the list of owners, partners, directors officers or trustees

If there has been a change in the **list of owners, partners, directors, officers or trustees**, official documentation of the change must be sent to your tax centre.

### Processing times

Our goal is to process RC59 forms within 15 business days of receipt by the CRA. You can also authorize your representative online at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) which will give your representative instant access to the online services to manage your business account.

**For more information** visit [www.cra.gc.ca](http://www.cra.gc.ca) or call us at **1-800-959-5525**.

### Where to send your completed form

Surrey Tax Centre  
9755 King George Boulevard  
Surrey BC V3T 5E1  
Fax number: **604-586-8255**

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2  
Fax number: **204-984-0418**

Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1  
Fax number: **705-671-0489**

Shawinigan-Sud Tax Centre  
Post Office Box 3000, Station Bureau-chef  
Shawinigan QC G9N 7S6  
Fax number: **819-536-6773**

Jonquière Tax Centre  
2251 René-Lévesque Boulevard  
Jonquière QC G7S 5J1  
Fax number: **418-699-0410**

St. John's Tax Centre  
290 Empire Avenue  
St. John's NL A1B 3Z1  
Fax number: **709-772-7087**

Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2  
Fax number: **902-432-5938**

### International tax services office

#### Mailing address:

International Tax Services Office  
Post Office Box 9769, Station T  
Ottawa ON K1G 3Y4  
Canada

For more information go to [www.cra.gc.ca/international](http://www.cra.gc.ca/international).



### Business Consent

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 provide. You can also give or cancel consent by providing the requested information online through My Business Account at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount).

**Note:** Read all the instructions before completing this form.

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

Business Name: \_\_\_\_\_ BN: 

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**Part 2 – Authorize a representative** – Complete either (a) or (b)

**(a) Authorize access by telephone, fax and by mail**

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: \_\_\_\_\_ Telephone number: \_\_\_\_\_

Name of firm: \_\_\_\_\_ BN: 

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**or**

**(b) Authorize online access (includes access by telephone, fax and by mail)**

You can authorize your representative to deal with us through our online service for representatives. The BN must be registered with the "Represent a Client" service to be an online representative. **Our online service does not have a year-specific option, so your representative will have access to all years.**

You **must** enter **one** of the following options:

- the RepID **and** the name of the **individual**; **or**
- the GroupID **and** the name of the **group**; **or**
- the BN **and** the name of the **firm**.

RepID: 

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**and** Name of individual: \_\_\_\_\_

**or**  
GroupID: 

<b>G</b>							
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**and** Name of group: \_\_\_\_\_

**or**  
BN: 

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**and** Name of firm: \_\_\_\_\_

Telephone number: \_\_\_\_\_

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

**(a) Program Accounts** – Select the program accounts the above individual, group or firm is authorized to access.

Tick only **one** box, (i) **or** (ii).

- (i)  This authorization applies to all program accounts and all years.

Expiry date: 

Y	Y	Y	Y	M	M	D	D
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**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**

- (ii)  This authorization applies only to program accounts and periods listed in Part 3(b).  
If you select this option, you must complete 3(b).

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

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

You can also tick the box "All years" 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
<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> 1 <input type="checkbox"/> 2	<input type="checkbox"/>	or	Year-end <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> M <input type="text"/> M <input type="text"/> D <input type="text"/> D	<input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> M <input type="text"/> M <input type="text"/> D <input type="text"/> D
<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> 1 <input type="checkbox"/> 2	<input type="checkbox"/>	or	<input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> M <input type="text"/> M <input type="text"/> D <input type="text"/> D	<input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> M <input type="text"/> M <input type="text"/> D <input type="text"/> D
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<input type="text"/>	<input type="checkbox"/> or	<input type="text"/>	<input type="checkbox"/> 1 <input type="checkbox"/> 2	<input type="checkbox"/>	or	<input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> M <input type="text"/> M <input type="text"/> D <input type="text"/> D	<input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> M <input type="text"/> M <input type="text"/> D <input type="text"/> D

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

A.  Cancel all authorizations on **all** accounts.

B.  Cancel all authorizations, only for the individual, group, or firm identified below.

C.  Cancel all authorizations for a specific program account:      Program identifier:        Reference number:

D.  Cancel authorization for the individual, group, or firm identified below for the following program account:      Program identifier:        Reference number:

RepID:              **and**      Name of individual: \_\_\_\_\_

**or**

GroupID:  **G**             **and**      Name of group: \_\_\_\_\_

**or**

BN:                  **and**      Name of firm: \_\_\_\_\_

**Part 5 – Certification**

This form **must** 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, group, or firm listed in Part 2 of this form or cancel the authorizations listed in Part 4.

First name: \_\_\_\_\_ Last name: \_\_\_\_\_

Signature: ► \_\_\_\_\_ Date:  Y  Y  Y  Y  M  M  D  D

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

This form must be received by the CRA within six months of its signature date.

If it is not received in this time it will not be processed and will be returned to the business.