



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 or by completing this form.

Note

It is your responsibility to monitor and understand the transactions your representative is conducting on your behalf and to make sure that the information regarding your representative is current. By accessing the My Business Account service, you can view your representative's transactions on your account. The CRA frequently adds new services that are accessible by your representative once authorized. It is your responsibility to review the services and decide if your representative should still be authorized to represent you. For a list of online services available, go to www.cra.gc.ca/representatives.

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. 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 or by completing this form.

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: 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.

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.

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
- RR registered charities
- RT goods and services tax/harmonized sales tax
- RZ 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 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 5 business days of receipt by the CRA. You can also authorize your representative online at **www.cra.gc.ca/mybusinessaccount**, this will give your representative instant access to the online services to manage your business account.

For more information visit **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 and Ottawa Tax Services Office

Mailing address

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

For more information go to **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.

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:

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:

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: **and** Name of individual: _____

or
GroupID: **and** Name of group: _____

or
BN: **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. Complete the information at either (i) or (ii), not both.

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

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).

and

Expiry date (YYYY-MM-DD)

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).

