Business consent for access by telephone and mail

Representatives

Get access to your clients' business information faster online using "Represent a Client." Go to <u>canada.ca/cra-login-services</u> and log in. On the "Welcome" page, select "Review and update", then your "RepID", "Group ID", or "Business number." Open the "Manage clients" tab, then select "Authorization request" and follow the instructions.

Business owners

Give your representative instant access to your business information online using "My Business Account." Go to **canada.ca/cra-login-services** and log in. On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.

Use this form to give a representative access to your business number program accounts only by telephone and mail.

The Canada Revenue Agency (CRA) needs your permission to deal with a representative. There are two kinds of representatives: an individual or a firm. Some examples of individual representatives include accountants, lawyers, or employees.

Do not use this form to

- Authorize a representative for your individual tax and benefit, or trust accounts. Use Form T1013, *Authorizing or Cancelling a Representative* or use the "Authorize my representative" service at canada.ca/my-cra-account. Online access is not available for trust accounts.
- Authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see Income Tax Information Circular IC70-6R7,
 Advance Income Tax Rulings and Technical Interpretations, or GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service.

Do not use this form if both of the following apply:

- you are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes, or Quebec sales tax (QST) purposes, or both
- you have a GST/HST (RT) program account that includes QST information

Instead, use Form RC7259, Business Consent for Certain Selected Listed Financial Institutions. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to canada.ca/gst-hst-financial-institutions.

Enter the business name and th	ne business number (BN) as registered with the CRA.			
Business name			Business number	
— Part 2 – Authorize a representative ————————————————————————————————————				
you want us to deal with a spec	hone and mail ndividual, enter their full name and BN if applicable. If you are gific individual in that firm, enter the individual's name and the firn sent to deal with anyone from that firm.			
Name of individual			Telephone number	
Name of firm			Business number	
Note: Online access must be requested through My Business Account at <u>canada.ca/my-cra-business-account</u> or Represent a Client at <u>canada.ca/taxes-representative</u>				
— Part 3 – Select the pr	ogram accounts and authorization level ———			
— Part 3 – Select the pr	ogram accounts and authorization level ———			
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only be signed by an individual with proper authority for the business (see the choices below). An authorized representative cannot sign this form unless they have delegated authority. If the name of the individual signing this form does not exactly match CRA records, this form will not be processed. Forms that cannot be processed, for any reason, will be returned to the business. To avoid processing delays and before you sign this form, you must make sure that the CRA has complete and valid information on file for your business. We may contact you to confirm the information you have given. The individual signing this form is (tick one box only): an owner a partner of a partnership an officer of a non-profit organization a trustee of a trust Last name Title Telephone number Date (YYYYMMDD) Date (YYYYMMDD)	— Part 4 – Certification ————————————————————————————————————			
an owner a partner of a partnership a corporate director a corporate officer an officer of a non-profit organization a trustee of a trust an individual with delegated authority First name Title Telephone number I certify that the information given on this form is correct and complete. Signature Date (YYYYMMDD)	You must sign and date this form. The CRA must receive this form within six months of the date it was signed or it will not be processed. This form must only be signed by an individual with proper authority for the business (see the choices below). An authorized representative cannot sign this form unless they have delegated authority . If the name of the individual signing this form does not exactly match CRA records, this form will not be processed. Forms that cannot be processed, for any reason, will be returned to the business. To avoid processing delays and before you sign this form, you must make sure that the CRA has complete and valid information on file for your business. We may contact you to confirm the information you have given.			
an officer of a non-profit organization a trustee of a trust an individual with delegated authority First name Last name Title Telephone number I certify that the information given on this form is correct and complete. Signature Date (YYYYMMDD)	The individual signing this form is (tick one box only):			
First name Last name Title Telephone number I certify that the information given on this form is correct and complete. Signature Date (YYYYMMDD)	an owner a partner of a partnership	a corporate director a corporate officer		
Title Telephone number I certify that the information given on this form is correct and complete. Signature Date (YYYYMMDD)	an officer of a non-profit organization a trustee of a trust	an individual with delegated authority		
I certify that the information given on this form is correct and complete. Signature Date (YYYYMMDD)	First name	Last name		
Signature Date (YYYYMMDD)	Title	Telephone number		
	I certify that the information given on this form is correct and complete.			
One completed and this form to your few parts. For more information, as to provide a few parts of	Signature ▶	Date (YYYYMMDD)		
Once completed, send this form to your tax centre . For more information, go to <u>canada.ca/tax-centres</u> . Our goal is to process RC59 forms within 15 business days from when we get them.				

Personal information is collected under the *Income Tax Act, Excise Tax Act,* and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act,* individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 047.

Your responsibilities

You should have a list of people with **proper authority** for your business. If your list changes, you need to let us know right away. Send us official documents about the change so our records on your business are up to date.

Other responsibilities include:

- updating our list of people with proper authority to sign this form
- making sure that representative information is up to date
- monitoring and understanding what your representative is doing for your business
- reviewing services available to your representative
- deciding if your representative should continue to represent you

You can view your representative's activity online with "My Business Account." We may add new services that your representative can access. For a list of online services, go to **canada.ca/taxes-representatives**.

Cancel consent

To cancel consent, use Form RC59X, Cancel Business Consent or Delegated Authority or go to canada.ca/my-cra-business-account.

Delegated authority

To authorize a delegated authority, see the online services:

- My Business Account at canada.ca/my-cra-business-account
- Represent a Client at canada.ca/taxes-representatives

Business number program accounts

A program account number has three parts:

- a nine-digit business number (BN) to identify the business
- a two-letter program identifier to identify the program type
- a four-digit reference number to identify each account a business has within a program type

List of supported program identifiers

You can use **only** the following program identifiers on this form:

- RC corporation income tax
- RD excise duty
- RE excise tax
- RG air travellers security charge
- RM import/export (no online access available)
- RN excise tax on insurance premiums
- RP payroll deductions
- RR registered charities
- RT goods and services tax/harmonized sales tax (GST/HST)
- RZ information returns: T5, T5007, T5008, T5013, T5018, TFSA, Shelter Allowance for Elderly Renters (SAFER), RRSP contribution receipts, RRSP and RRIF non-qualified investments, Pooled Registered Pension Plan (PRPP), Part XVIII International Exchange of Information on Financial Accounts, Part XIX International Exchange of Information on Financial Accounts
- SL softwood lumber products export charge