



**Part 4 – Certification**

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.

The individual signing this form is (tick one box only):

- 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

Last name

Title

Telephone number

I certify that the information given on this form is correct and complete.

Signature

Date (YYYYMMDD)



Once completed, **send this form to your tax centre**. For more information, go to [canada.ca/tax-centres](http://canada.ca/tax-centres).

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](http://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](http://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](http://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](http://canada.ca/my-cra-business-account)
- Represent a Client at [canada.ca/taxes-representatives](http://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) 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
- RZ softwood lumber products export charge
- SL