

# Business Consent

## Representatives

Get access to your clients' business information faster when you fill out this authorization online. Go to [cra.gc.ca/loginservices](http://cra.gc.ca/loginservices) and log in to "Represent a Client". On the "Welcome" page, select "Review and update", then your "Repld", "Group ID", or "Business." Open the "Manage clients" tab, then select "Authorization request" and follow the instructions.

## Business owners

Give your representative instant access to your business information when you fill out this authorization online. Go to [cra.gc.ca/loginservices](http://cra.gc.ca/loginservices) and log in to "My Business Account". On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.

## Instructions

### Why fill in this form?

Business number (BN) program account information is confidential. The Canada Revenue Agency (CRA) needs your consent to deal with an individual (for example, an accountant, a lawyer, or an employee), a group, or a firm as your representative for information related to your business accounts. Confidential information includes, but is not limited to, issues related to returns, the status of accounts, account balances, transactions, and correspondence.

Use this form either to consent to the release of, or changes to, confidential information about your business accounts, based on the authorization level you choose, to the named representative, or to cancel consent for an existing representative. For more information on the two levels of authorization, see the instructions for Part 3. You can also give this consent at [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount). Representatives can manage their own authorizations at [cra.gc.ca/representatives](http://cra.gc.ca/representatives).

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

- you are a selected listed financial institution (SLFI) for GST/HST purposes, or QST purposes, or both; **and**
- you have an RT program account that includes QST information.

Instead, use Form RC7259, *Business Consent for Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to [cra.gc.ca/slfi](http://cra.gc.ca/slfi).

Do not use this form to authorize a third party to act on your behalf with respect to a tax ruling or interpretation request. For more information, see Income tax information circular IC70-6R6, *Advance Income Tax Rulings and Technical Interpretations* or GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretation Services*.

### 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 about your representative is current. By accessing the "My Business Account" service, you can view your representative's transactions on your account. The CRA often adds new services that your representative can access. 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 [cra.gc.ca/representatives](http://cra.gc.ca/representatives).

If you feel your representative is not acting in your best interests, you should immediately remove their access to your information. You can cancel the authorization at [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount).

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

No, you cannot. This form is for authorizing access to business number program accounts. To authorize a representative on your individual tax and benefit accounts, or trust accounts, use Form T1013, *Authorizing or Cancelling a Representative* or use the "Authorize my representative" service at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount). Online access is not available for trust accounts.

### List of supported program accounts

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

- RA children's special allowances
- 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, and Pooled Registered Pension Plan (PRPP), Part XVIII – International Exchange of Information on Financial Accounts)
- SL softwood lumber products export charge

### Part 1 – Business information

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

### Part 2 – Authorize a representative

#### (a) Authorize access by telephone and mail

Fill in this part if you want the CRA to deal with your representative by telephone or mail. Enter the name of the individual, the name of the firm **and** the firm's BN, **or** an individual in a firm. If you enter only the name of a firm, then all employees of that firm will be authorized to deal with the CRA on your behalf. If you enter the name of an individual **and** a firm (and its BN), then **only** that individual of the firm will be authorized. If you are authorizing a representative (individual or firm) who is not registered with "Represent a Client," enter the telephone number of the representative or firm.

#### (b) Authorize online access

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

You **must** enter all the information for **only one** of the following options:

- the ReplID, the name of the individual, **and** their telephone number;
- the GroupID, the name of the group, **and** their telephone number; or
- the BN, the name of the firm, **and** their telephone number.

**ReplID:** The ReplID is a seven-character alphanumeric code that identifies your representative. Your representative can register for a ReplID at [cra.gc.ca/representatives](http://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 at [cra.gc.ca/representatives](http://cra.gc.ca/representatives), and give their ReplIDs to the group administrator. When the administrator creates a group, the GroupID is assigned.

**BN:** Enter the BN of the firm you want to authorize. To get online access, the firm has to be registered as a representative through "Represent a Client," at [cra.gc.ca/representatives](http://cra.gc.ca/representatives).

Our online service does **not** have a specific fiscal year option, so your representative will have access to **all** fiscal years. When you authorize online access to your representative, they can **also** access information **by telephone and mail**. Your consent will stay in effect until you cancel it or until it reaches the expiry date you choose.

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

A program account number has three parts:

1. a nine-digit **business number** (BN) to identify the business;
2. a two letter **program identifier** to identify the program type; and
3. a four-digit **reference number** to identify each account a business has within a program type.

You can authorize access to **all** your program accounts or to **specific** program accounts. Choose **one** of the following three options:

- (a) **Level 1 authorization** applied to **all** of your program accounts **and all** fiscal years. Level 1 authorization allows the CRA to **only disclose** information on your program accounts. You may also automatically expire authorization by entering an expiry date.
- (b) **Level 2 authorization** applied to **all** of your program accounts **and all** fiscal years. Level 2 authorization allows the CRA to disclose information **and accept changes** to your program accounts. You may also automatically expire authorization by entering an expiry date.
- (c) **Specific program accounts** authorizes access for **one or more** program accounts, **but not all** program accounts. If you choose this option, you **must** read the instructions below **and** fill in the section called "Details of program accounts and fiscal years" on page 4.

## Details of program accounts and fiscal years

### Program identifier

Enter a two letter program identifier from the list of supported program accounts.

### All program accounts or specific program accounts

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

### Authorization level

Select the level of authorization you want to give to your representative. Tick Level 1 **or** Level 2.

- **Level 1** allows the CRA to **only disclose** information.
- **Level 2** allows the CRA to disclose information **and accept changes** to your program accounts.

If you do not make an entry, then we will assume that you have chosen Level 1. This level gives permission to the CRA to **only disclose** information on your program accounts. For more information on the levels of authorization, go to [cra.gc.ca/representatives](http://cra.gc.ca/representatives) and select "List of services for representatives of businesses."

### All fiscal years or specific fiscal year

Tick the box if you want to authorize access for all fiscal years, **or** enter a specific fiscal year-end date to choose a specific fiscal year.

#### Note

If you choose option (b) for online access in Part 2, your representative will have access to **all** fiscal years regardless of your choices in Part 3 (c) because our online service does **not** have a specific fiscal year option.

### Specific fiscal year

If you are not authorizing access to all fiscal years, then enter a specific fiscal year-end date. This option is **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 until 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 choose. You can cancel an existing consent by calling us at **1-800-959-5525** or by using the "Authorize or manage representatives" service at [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount). You can also cancel a consent by completing this form and choosing **one** of the following options:

- Tick box A to cancel **all** authorizations.
- Tick box B to cancel **all** authorizations for an individual, group, or firm. You **must** provide: the RepID, GroupID, or BN; and the name of the individual, group, or firm.
- Tick box C to cancel **all** authorizations for a specific program account. Provide the program identifier **and** the reference number.
- Tick box D to cancel an authorization for a **specific** individual, group or firm for a **specific** program account. You **must** provide: the program identifier and reference number; the RepID, GroupID, or BN; and the name of the individual, group, or firm.

## Part 5 – 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, for example, an owner, a partner of a partnership, a corporate director, a corporate officer, an officer of a non-profit organization, a trustee of an estate, or an individual with delegated authority. An **authorized representative cannot** sign this form **unless** they have **delegated authority**.

If you want the CRA to deal with your delegated authority on behalf of the business on program account related information and to have the ability to add or cancel a representative or another delegated authority, fill in Form RC321, *Delegation of 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, you **must** make sure that the CRA has complete and valid information on your business files **before** you sign this form.

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 in a manner based on the level of authorization provided in Part 3 **or** cancel an authorization listed in Part 4. We may contact you to confirm the information you have provided.

## Changes to the lists of persons with authority

If there has been a change in the list of owners, partners of partnerships, corporate directors, corporate officers, officers of a non-profit organization, trustees of an estate, or individuals with delegated authority, official documentation of the change must be sent to your tax centre **before** you fill in this form.

### 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 [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount), this will give your representative instant access to the online services to manage your business account.

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

### Send the completed form to your tax centre

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

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2

Sudbury Tax Centre  
Post Office Box 20000, Station A  
Sudbury ON P3A 5C1

Shawinigan-Sud Tax Centre  
4695 Shawinigan-Sud Boulevard  
Shawinigan QC G9P 5H9

Jonquière Tax Centre  
2251 René-Lévesque Boulevard  
Jonquière QC G7S 5J2

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

Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

### 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 [cra.gc.ca/international](http://cra.gc.ca/international).

**Business Consent**

<p><b>Representatives</b>                  Get access to your clients' business information faster when you fill out this authorization online. Go to <a href="https://cra.gc.ca/loginservices">cra.gc.ca/loginservices</a> and log in to "Represent a Client". On the "Welcome" page, select "Review and update", then your "Repld", "Group ID", or "Business." Open the "Manage clients" tab, then select "Authorization request" and follow the instructions.</p>	<p><b>Business owners</b>                  Give your representative instant access to your business information when you fill out this authorization online. Go to <a href="https://cra.gc.ca/loginservices">cra.gc.ca/loginservices</a> and log in to "My Business Account". On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.</p>
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Read **all** the instructions before filling in this form.

**Use this form either** to consent to the release of, or changes to, confidential information about your business accounts, based on the authorization level you choose, to the named representative, **or** to cancel consent for an existing representative. For more information on the two levels of authorization, see the instructions for Part 3.

Once completed, **send this form to your tax centre** (see Instructions). You can also view, give, **or** cancel consent online using "My Business Account" at [cra.gc.ca/mybusinessaccount](https://cra.gc.ca/mybusinessaccount). Representatives can manage their own authorizations at [cra.gc.ca/representatives](https://cra.gc.ca/representatives).

**Do not use** this form **if all** of the following apply:

- you are a selected listed financial institution (SLFI) for GST/HST purposes, or QST purposes, or both; **and**
- you have an RT program account that includes QST information.

Instead, use Form RC7259, *Business Consent for Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST **and** QST purposes, go to [cra.gc.ca/slfi](https://cra.gc.ca/slfi).

**Part 1 – Business information**

Fill in this part to identify your business. You **must** fill in all fields.

Business name: \_\_\_\_\_ Business number (BN) |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|

**Part 2 – Authorize a representative**

Fill in the information for either (a) **or** (b).

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

If you are giving consent to an individual, enter their 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 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, group, or firm), provide their telephone number.

Name of individual: \_\_\_\_\_ Telephone number: \_\_\_\_\_

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

**or**

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

You can authorize your representative to deal with us through our online service for representatives. The individual, group, or firm you are authorizing must first be registered with the "Represent a Client" service at [cra.gc.ca/representatives](https://cra.gc.ca/representatives) before you can authorize their online access. Our online service does **not** have a specific fiscal year option, so your representative will have **access to all fiscal years**.

You **must** enter all the information for **only one** of the following options:

- the ReplD, the name of the individual, **and** their telephone number;
- the GroupID, the name of the group, **and** their telephone number; **or**
- the BN, the name of the firm, **and** their telephone number.

ReplD: |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_| Name of individual: \_\_\_\_\_ Telephone number: \_\_\_\_\_

**or**  
 GroupID: |**G**|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_| Name of group: \_\_\_\_\_ Telephone number: \_\_\_\_\_

**or**  
 BN: |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_| Name of firm: \_\_\_\_\_ Telephone number: \_\_\_\_\_

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

Select the program accounts, authorization level **and** the fiscal years that the individual, group or firm (identified in Part 2) is authorized to access. You may also automatically expire authorization by entering an expiry date. For more information, see the instructions for Part 3.

Choose **only one** of the following three choices. Tick **one** box, either (a), (b) **or** (c) **and** enter information as needed.

(a) Level 1 authorization applied to **all** program accounts **and** all fiscal years.  
 Level 1 authorization allows the CRA to **only disclose** information on your program accounts.

Expiry date (YYYY-MM-DD) |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|

**or**

(b) Level 2 authorization applied to **all** program accounts **and** all fiscal years.  
 Level 2 authorization allows the CRA to disclose information **and accept changes** to your program accounts.

Expiry date (YYYY-MM-DD) |\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|\_|

**or**

(c) **Specific program accounts.** This authorization applies only to the program accounts, authorization levels and fiscal years you choose.  
 If you choose this option, you **must** fill in section "Details of program accounts and fiscal years."

**Part 3 – Select the program accounts, fiscal years and authorization level (continued)**

**Details of program accounts and fiscal years**

Fill in this area **only** if you ticked box (c).

You **must** provide at least one program identifier and fill in the row (see the instructions for Part 3).

1. Enter a two letter program identifier from the list of supported program accounts.
2. Choose an option. Either tick the box "All reference numbers" for the program identifier **or** enter a specific reference number for the program identifier.
3. Provide the authorization level. Tick **either** "Authorization level 1" to allow the CRA to **only disclose** information **or** "Authorization level 2" to disclose information **and accept changes** to your program account.
4. Choose an option. Either tick the box "All fiscal years" to allow unlimited access **or** enter a specific fiscal year. If you choose option (b) for online access in Part 2 above, specific fiscal years authorization is **not** available.
5. **Optional.** You can also enter an expiry date to automatically cancel the authorization.

If more authorizations or more than four program identifiers are needed, fill in more RC59 forms.

Program identifier (two letters)	All reference numbers	or	Specific reference number (last four digits)	Authorization level (tick 1 or 2)	All fiscal years	or	Specific fiscal year (not available for online access) Year-end (YYYY-MM-DD)	Expiry date (YYYY-MM-DD)
<input type="text"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="checkbox"/> 1 or <input type="checkbox"/> 2	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="checkbox"/> or <input type="checkbox"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="checkbox"/> or <input type="checkbox"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="checkbox"/> or <input type="checkbox"/>	<input type="checkbox"/>	or	<input type="text"/>	<input type="text"/>

**Part 4 – Cancel one or more authorizations**

Fill in this part **only** to **cancel** authorizations. For more information, see the instructions for Part 4.

- A.** Cancel **all** authorizations for **all** accounts.
- B.** Cancel **all** authorizations, only for the individual, group, or firm identified below.
- C.** Cancel **all** authorizations, only for the following 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:  Name of individual: \_\_\_\_\_  
 or  
 GroupID:  Name of group: \_\_\_\_\_  
 or  
 BN:  Name of firm: \_\_\_\_\_

**Part 5 – 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, for example, an owner, a partner of a partnership, a corporate director, a corporate officer, an officer of a non-profit organization, a trustee of an estate, or an individual with delegated authority. 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, you **must** make sure that the CRA has complete and valid information on your business files **before** you sign this form.

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 in a manner based on the level of authorization provided in Part 3 **or** cancel an authorization listed in Part 4. We may contact you to confirm the information you have provided. For more information, see the instructions for Part 5.

The individual signing this form is:

- an owner                       a partner of a partnership                       a corporate director                       a corporate officer
- an officer of a non-profit organization                       a trustee of an estate                       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 (YYYY-MM-DD):