



# Authorize a Representative for Access by Phone and Mail

## Representatives

**Get access** to your client's information **faster** online using "Represent a Client."

Go to [canada.ca/cra-login-services](http://canada.ca/cra-login-services) and log in.

## Individuals and Business owners

If you are a Canadian individual or business, **you can view, add, or modify an authorized representative online** using our online services at [canada.ca/cra-login-services](http://canada.ca/cra-login-services).

**Use this form to** authorize a representative to communicate on your behalf with the CRA **only** by phone, fax, and mail. For more information, see **page 3**.

### Part 1 – Identification

Complete all lines that apply.

I am giving my representative access to my accounts filled in below.

SIN, TTN, or ITN  _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _	First name _____	Last name _____
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Trust account number  _ _ _ _ _ _ _ _ _ _ _ _	Trust name _____
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Non-resident account number  _ _ _ _ _ _ _ _ _ _ _ _	Non-resident account name _____
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Business number  _ _ _ _ _ _ _ _ _ _ _ _	Business name _____
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Choose **only one** of the following **business** options:

**Option 1** – Give access to **all** my business number program accounts.

**Option 2** – Give access to **specific** business number program accounts.

For a **list of supported program identifiers**, see page 3.

Program identifier (two letters)	All reference numbers		A specific reference number (four digits)
_ _	<input type="checkbox"/>	<b>or</b>	_ _ _
_ _	<input type="checkbox"/>	<b>or</b>	_ _ _

### Part 2 – Representative information

Choose **one** of the following options and fill in the required information:

**Option 1** – I am authorizing an **individual**:

Individual's first name _____	Last name _____	Telephone number _____	Extension _____
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**Option 2** – I am authorizing a **firm**:

Firm name _____	Telephone number _____	Extension _____
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**Part 3 – Type of access**

Check only **one** of the following options:

**Option 1** – Allow **view only** access.

We can disclose information on your account to your representative. Your representative can also make payment arrangements for you.

**Option 2** – Allow **update and view** access.

We can disclose information on your account to your representative. Your representative can also request to make some changes on your account. For a list of things your representative will **not** be able to update, see page 3.

**Part 4 – Authorization expiry date**

If you want this authorization to expire, enter an expiry date.

Expiry date (YYYYMMDD):

**Part 5 – Certification**

**You must have signing authority** for the individual, trust, or business in order to sign this form. Forms that cannot be processed will be returned to the individual or business. We may contact you to confirm the information you have given.

Choose the appropriate option (for an **individual** or **trust**):

**I am the:**  taxpayer

administrator, executor, liquidator, power of attorney, trustee, or legal guardian  
or parent of a taxpayer under the age of 16

Choose the appropriate option (for a **business**):

**I am the:**  owner

corporate director, corporate officer, individual with delegated authority, officer  
of a non-profit organization, partner of a partnership, or trustee of a trust

**This form will not be processed** if your name does not match the one in our records. To avoid processing delays, verify **before** signing this form that we have complete and valid information on file for you.

First name

Last name

Telephone number

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

Signature: \_\_\_\_\_

Date (YYYYMMDD):

Mailing address (if you are signing this form on behalf of an individual or trust) \_\_\_\_\_

City \_\_\_\_\_

Province, territory, or state \_\_\_\_\_

Country \_\_\_\_\_

Postal or ZIP code \_\_\_\_\_

Once completed, **send this form to your tax centre** within **six months** of the date it was signed or it will not be processed.  
For more information, see page 4.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act, the Excise Tax Act, the Tax Administration Act, and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign 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, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005, CRA PPU 015, CRA PPU 047, CRA PPU 063, CRA PPU 094, CRA PPU 140, CRA PPU 178 and CRA PPU 218 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

## When to use this form

The Canada Revenue Agency (CRA) needs your permission to deal with a representative.

**Use this form to** give a representative access to the following accounts by telephone, fax, and mail:

- individual tax and benefit account
- trust account
- non-resident account
- business number program account

**Do not use** this form to authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see Income Tax Information Circular IC70-6R9, 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](http://canada.ca/gst-hst-financial-institutions).

**Only** complete a new form if there are changes.

## Your responsibilities

You should have a list of people with **proper authority** for you or 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 you or your business are up to date. Other responsibilities include:

- making sure that the list of people with proper authority to sign this form is up to date in our files
- keeping representative information up to date
- monitoring and understanding what your representative is doing on your behalf for you or your business
- reviewing services to which your representative has access
- deciding if your representative should continue to represent you or your business

To see the type of access your representative has, go to [canada.ca/cra-login-services](http://canada.ca/cra-login-services). We may add new services that your representative can access with your consent.

## 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:

- CT fuel charge
- 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), T2202 – Tuition and Enrolment Certificate, 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

## Types of access

Your representative **will not be allowed** to update any of the following:

For individuals and trusts:

- address
- marital status
- direct deposit information
- other representatives
- pre-authorized debit agreement

For businesses and non-residents:

- direct deposit information
- other representatives

## Where to send your form

Send your completed form to your CRA tax centre at the address listed below.

If you are completing this form in **French** or if you live in the province of **Quebec**, send the form to:

**Jonquière tax centre**  
2251 René-Lévesque Boulevard  
Jonquière QC G7S 5J2

If you live in the province of **Ontario** or **outside Canada** (non-resident), send the form to:

**Sudbury tax centre**  
Post Office Box 20000, Station A  
Sudbury ON P3A 5C1

If you live **anywhere else in Canada**, send the form to:

**Winnipeg tax centre**  
Post Office Box 14000, Station Main  
Winnipeg MB R3C 3M2

For more information, go to [canada.ca/tax-centres](http://canada.ca/tax-centres).

## Cancel authorization

To cancel your representative's authorization, go to [canada.ca/taxes-representative-authorization](http://canada.ca/taxes-representative-authorization).