



# Authorizing or Cancelling a Representative

## Why do you need to complete this form?

Taxpayer and trust account information is confidential. We need your consent if you want the Canada Revenue Agency (CRA) to deal with another person (such as your spouse or common-law partner, other family member, friend, or accountant) who would act as your representative for income tax matters. For **individual** accounts, only forms received with a valid social insurance number (SIN), temporary tax number (TTN) or individual tax number (ITN) will be processed.

This form must be completed by **you** or **your legal representative** (read "What is a legal representative?" on this page).

## Can you use this form for your business accounts?

No. For business number accounts, you have to complete Form RC59, *Business Consent Form*.

## What is a legal representative?

A **legal representative** can be someone with your power of attorney, your guardian, or an executor or administrator of the taxpayer's estate or a trustee for trust accounts. That person does not need to complete this form to be updated as a legal representative on your account, but he or she must provide a **complete** copy of the legal document that identifies him or her as acting in that capacity.

## What will your representative be allowed to do?

When you give us consent to deal with a representative, you are letting that person represent you for income tax matters, depending on the level of authorization you specify, for the tax year or years. Income tax matters include issues related to information on your tax return.

For security purposes, if your representative contacts or visits us, he or she will be asked to identify himself or herself. After we confirm your representative's identity, and verify that he or she is listed as your representative on your account, we will ask for specific information relating to:

- your notice of assessment, notice of reassessment, or other tax documents; or
- the contents of your income tax return.

## Who can change your marital status, address, or direct deposit information?

Only **you** or **your legal representative** can ask us to change your marital status, address, or direct deposit information. Also, only **you** or **your legal representative** will be allowed to authorize, view, and cancel other representatives you have on your file.

## Giving consent to a representative

You can consent to have more than one representative at the same time. However, you must complete a **separate** Form T1013 for each representative.

You can also give or cancel a consent by providing the requested information online through "**Authorize my representative**" on our Web site at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

You can also change information about an existing representative through the **My Account** online service or by completing a new Form T1013. For example, if your existing representative has traditional access only (telephone, in person, and in writing) and you would like to give the CRA your consent to deal with him or her

online, a new authorization form must be completed because they are not automatically given online access when they register the business (BN), themselves (RepID) or a group (GroupID) with the "Represent a client" online service. **You do not have to complete a new form every year if there are no changes.**

The difference between **Part 2** and **Part 3** is that Part 2 grants online access and Part 3 does not. Therefore both cannot be completed. If both parts are completed, we will only process **Part 2**.

### Note

Online access is not available for **trust** accounts.

## Part 1 – Taxpayer information

Enter your name, telephone number and account number. If you are an individual, enter either your social insurance number (SIN), temporary tax number (TTN), or individual tax number (ITN). Otherwise, enter your trust account number or T5 filer identification number.

## Part 2 – Giving consent for a representative (including online access)

By giving consent to a representative in Part 2, you are authorizing your representative to deal with the CRA via our **online** services as well as via the **telephone**, in **person** and in **writing**. Complete **Parts 1, 2, 4, and 6**.

You have to provide the **RepID** if your representative is an individual, the **GroupID** if your representative is a group of individuals, or the **business number** if your representative is a business. Our online services do not have a year-specific option. Therefore, your representative will have access to **all tax years**.

### RepID / GroupID / Business number

A **RepID** is a seven-character alphanumeric code that identifies your representative. If your representative does not have a RepID, he or she can register for one online at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

A **GroupID** is 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](http://www.cra.gc.ca/representatives).

A **business number (BN)** is a nine-digit number that identifies the business that you choose to represent you. The BN must be registered with the "**Represent a client**" online service to be an online representative. Your representative can register their BN at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

If you complete two or more fields:

- an individual (RepID) will take precedence over a group (GroupID) or a business (BN); and
- a group (GroupID) will take precedence over a business (BN).

If you entered a **RepID**, provide the name of the individual associated to the RepID. If you entered a **GroupID**, provide the name of the group associated to the GroupID. If you entered a **BN**, provide the name of the business associated to the BN.

Enter the **level of authorization** you want to grant to your representative (read "Levels of authorization" on the next page).

If you give consent for **online** access, you will receive a Letter of Intent informing you of the authorization for online access. If you agree with the authorization, a response is not required.

If you give consent for **online** access **and** you have a "care of" address on your account, a Letter of Intent will be generated and online access will not be granted until **you** or **your legal representative** calls the CRA to confirm online access for the representative's authorization.

### Part 3 – Giving consent for a representative (other than online access, including trust accounts)

You can authorize your representative to deal with us only through our **telephone** services, in **person** and in **writing**. You have to provide the name of your representative if it is an individual, or the business name if your representative is a business. Complete **Parts 1, 3, 4, and 6**.

#### Note

If your representative is a business and you do not identify an individual in that business as your representative, you are giving us consent to deal with anyone from that business

Enter the **level of authorization** you want to grant to your representative and the year(s) for which you want to give your consent (read "Levels of authorization" below).

### Levels of authorization

The level of authorization that you allow tells us what you agree to let your representative do. In some cases, you may want us to disclose your income tax information to your representative, but he or she cannot ask for changes to your account. By specifying the level of authorization, you are controlling the type of access given to your representative.

#### Note

If you do not specify a level of authorization, **we will assign a level 1**.

#### Level 1 – Disclose

We may disclose information to your representative such as:

- information given on your *T1 General Income Tax and Benefit Return* or your *T3 Trust Income Tax and Information Return*;
- adjustments to your *T1 General Income Tax and Benefit Return* or your *T3 Trust Income Tax and Information Return*;
- information about your registered retirement savings plan, Home Buyers' Plan, tax free savings account and Lifelong Learning Plan;
- your accounting information, including balances, payment on filing, and instalments or transfers;
- information about your benefits and credits (Canada child tax benefit, universal child care benefits, goods and services tax/harmonized sales tax credit, and working income tax benefit); and
- your marital status (but not information related to your spouse or common-law partner).

#### Level 2 – Disclose / Request changes

We may disclose the information listed in level 1 to your representative, and with level 2, he or she may ask for changes to your account. Such changes include adjustments to income, deductions, non-refundable tax credits, and accounting transfers.

Your representative will be able to submit a request for taxpayer relief or file a notice of objection or an appeal on your behalf.

However, your representative **will not be allowed** to change your address, your marital status, or your direct deposit information.

We will not give your representative your eight-character access code which is located on the top right corner of your notice of assessment.

### Part 4 – Consent expiry date

Enter an expiry date for the consent given in Part 2 **or** Part 3 if you want the consent to end at a particular time. Your consent will stay in effect until **you** or **your representative** cancels it, **it reaches the expiry date you choose**, or we are notified of your death.

### Part 5 – Cancelling one or more existing consents

Make note of each consent you give so you can cancel them when they are no longer needed. You can immediately cancel an existing consent either online at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or by calling us at **1-800-959-8281**. You can also cancel an existing consent by completing Parts 1, 5, and 6 of this form. Your consent will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death. Your representative may also request by telephone, in person, or in writing, that the consent you have given him or her be cancelled.

### Part 6 – Signature

If you do not sign and date this form, we cannot be sure that you have given us consent to deal with the representative identified on the form. **To protect the confidentiality of your tax information**, we will not accept or act on any information given on this form unless **you** or a **legal representative** has signed and dated the form. If two or more legal representatives are acting jointly on the taxpayer's behalf, the signature of each legal representative is required in Part 6 of this form. This form must be received by the CRA **within six months** of its **signature** date. If not, it will not be processed.

### Where do you send your completed form?

Send the completed form to your CRA tax centre at the address listed below. If you are not sure which tax centre is yours, look on your most recent notice of assessment or notice of reassessment. You may also find it on other notices from us.

St. John's Tax Centre  
PO Box 12071 STN A  
St. John's NL A1B 3Z1

Sudbury Tax Services Office  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1

Summerside Tax Centre  
103-275 Pope Road  
Summerside PE C1N 6A2

Winnipeg Tax Centre  
PO Box 14000 STN Main  
Winnipeg MB R3C 3M2

Jonquière Tax Centre  
PO Box 1900 STN LCD  
Jonquière QC G7S 5J1

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

Shawinigan-Sud Tax Centre  
PO Box 3000 STN Main  
Shawinigan-Sud QC G9N 7S6

International Tax Services Office  
PO Box 9769 STN T  
Ottawa ON K1G 3Y4

#### For trust accounts:

Ottawa Technology Centre  
Canada Revenue Agency  
Ottawa ON K1A 1A2

### Do you need more information?

For more information, visit [www.cra.gc.ca](http://www.cra.gc.ca) or call **1-800-959-8281**.

#### Teletypewriter (TTY) users

TTY users can call **1-800-665-0354** for bilingual assistance during regular business hours.



# Authorizing or Cancelling a Representative

Complete this form to give the Canada Revenue Agency (CRA) your consent to deal with another person (such as your spouse or common-law partner, other family member, friend, or accountant) who would act as your representative for income tax matters or to cancel any existing representatives on your file. For **individual** accounts, complete this form only if you have a valid social insurance number (SIN), temporary tax number (TTN) or individual tax number (ITN). Only forms received with a valid SIN, TTN or ITN will be processed. Send your completed form to your CRA tax centre. You can find the address of your tax centre on the attached information sheet. You can also give or cancel a consent by providing the requested information online through "Authorize my representative" on our Web site at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount). To **immediately cancel** a consent, call us at **1-800-959-8281**.

### Note

We will accept a change of address only from **you** or **your legal representative**. If you have registered with the **My Account** online service, you can change your address by going to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount). If you have recently moved, call us at **1-800-959-8281** before submitting this form to ensure we have your current mailing address.

To **authorize** a representative, complete Part 1, Part 2 **or** Part 3, Part 4, and Part 6.

To **cancel** a representative, complete Part 1, Part 5, and Part 6.

## Part 1 – Taxpayer information

Complete this part to identify yourself and to give your account number. You must complete a **separate Form T1013** for each representative.

First name	Last name	Work telephone number	Home telephone number
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Complete the one that applies:	<b>Individual</b>	<b>Trust</b>	<b>T5</b>
	SIN, TTN or ITN	Trust account number	T5 filer identification number
	T	T	H   A

## Part 2 – Giving consent for a representative (including online access)

You must complete a **separate Form T1013** for each representative. Online access is not available for **trust** accounts. Refer to Part 3.

To grant online access to your representative, enter his or her identification number.

For an individual

<b>RepID</b>

**or**

For a group

<b>GroupID</b>
G

**or**

For a business

<b>Business number (BN)</b>

Your representative must have registered the BN with the CRA "Represent a client" service.

Enter the full name of the individual, group or business.

**Name of individual associated to the RepID** \_\_\_\_\_

First name:	Last name:

**Name of the group associated to the GroupID** \_\_\_\_\_

**Name of the business associated to the BN** \_\_\_\_\_

Enter the **level of authorization** (level 1 or 2):

If you **do not specify a level of authorization**, we will **assign a level 1**.

Our online services do not have a year-specific option. Therefore, your representative will have access to **all tax years**.

## Part 3 – Giving consent for a representative (other than online access, including trust accounts)

You must complete a **separate Form T1013** for each representative.

- If you are giving consent to an **individual**, enter the individual's full name in the appropriate box below.
- If you are giving consent to a **business**, enter the name of the business in the appropriate box below.

<b>Name of individual</b> _____	<b>Name of business</b> _____		
First name:			
Last name:	Telephone:	Ext:	Fax:

Part 3 continued on the next page ➔

**Part 3 (Continued)**

Tick either:

- **Box A** below to give consent for **all** tax years **and** specify the level of authorization; **or**
- **Box B** below to give consent for a **specific** tax year or years **and** specify the level of authorization for **each** tax year.

If you **do not specify a level** of authorization, we will **assign a level 1**.

- A.** All (past, present, and future) tax years **Level of authorization** (level 1 or 2):
- B.** Enter the applicable tax year or years (past and/or present), and specify the level of authorization (level 1 or 2) for **each** tax year.

<b>Tax year(s)</b>										
<b>Level of authorization</b>										

Month Day

If this consent is for a **trust account** and the year-end is not December 31, enter the month and day of the year-end.

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**Part 4 – Consent expiry date**

Enter an expiry date for the consent given in **Part 2** or **Part 3** if you want the consent to end at a particular time. Your consent will stay in effect until **you** or **your representative** cancels it, it reaches the expiry date you choose, or we are notified of your death.

Year	Month	Day

**Part 5 – Cancelling one or more existing consents**

Complete this section **only** to cancel an existing consent. Tick the appropriate box.

- A.** Cancel **all** consents.       **B.** Cancel the consents given for the individual, group or business identified below:

<b>Name of individual</b>	<b>Name of business</b>
First name:	Last name:

RepID

**or**

GroupID
G

**or**

Business number

**Part 6 – Signature**

**You** or **your legal representative** (for example, a person with your power of attorney, your guardian, or an executor or administrator of the taxpayer's estate) must sign and date this form. If you are signing and dating this form as the legal representative, tick the box below. If two or more legal representatives are acting jointly on the taxpayer's behalf, the signature of each legal representative is required. Also, send us a copy of the legal document that identifies you as the legal representative, if you have not already done so.

By signing and dating this form, you authorize us to deal with the individual, group, or business identified in **Part 2** or **Part 3** and/or to cancel the consents shown in **Part 5**.

We will process this form only if you provided your **account number** and it is **signed and dated** by you or your legal representative. This form must be received by the CRA **within six months** of its signature date. If not, it will not be processed.

**I am not the taxpayer named in part 1 of this form.** However, I have power of attorney for this taxpayer, I am the legal guardian of this taxpayer, I am the executor/administrator of this taxpayer's estate, or I am the trustee or custodian of this trust account.

\_\_\_\_\_  
Print name of taxpayer or each legal representative

\_\_\_\_\_  
Signature of taxpayer or each legal representative

Year	Month	Day

Date of signature