Authorize a Representative for Offline Access

Representatives

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

Use this form to authorize a representative to communicate on your behalf with the Canada Revenue Agency (CRA) using only offline access (for example, by phone, fax, mail and in person) for several types of accounts. For more information, **see "When to use this form" on page 3.**

Step 1 – Identification of accounts to access

Complete all lines that apply to the tax accounts you want the representative to access. Use this section to identify your accounts (as the client or taxpayer), **not** to identify the representative.

I am giving my representative access to **all of** my accounts identified below.

SIN, TTN, or ITN	First name on the tax or benefit account	Last name on the tax or benefit account

Trust account number	Trust name
T	

Non-resident account number	Non-resident account name
NR	

Business number	Business name

If you provided a business number, **choose 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)
	☐	or	
	☐	or	

Step 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

☐ **Option 2** – I am authorizing a **firm**:

Firm name	Telephone number	Extension

Step 3 – Type of access

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

☐ Option 1 – **Only** allow access **to information.**

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

☐ Option 2 – Allow access **to information and most changes.**

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.

Step 4 – Authorization expiry date

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

Expiry date (YYYYMMDD): ____________ (Optional)

Note: If there is no expiry date, a representative's authorization continues until it is changed, cancelled, or cancelled by an executor of an estate. It is not automatically cancelled after death.

Step 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**, **trust**, **business** or **non-resident** account):

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 that we have complete and valid information on file for you before signing this form.

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.

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 offline access (for example, by phone, fax, mail and in person) to one or more of the following accounts:

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

This form does **not** allow your representative to use **online** service options such as EFILE and Represent a Client. If your representative wants to submit documents electronically, do not use this form. Instead you or your representative must use one of the online services to authorize your representative. For more information go to, **canada.ca/taxes-representative-authorization**.

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**.

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.** 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**
- 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:

- 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**.

Cancel authorization

To cancel your representative's authorization, go to **canada.ca/taxes-representative-authorization**.