

Business Consent

Representatives

Get access to your clients' business information faster online using "Represent a Client." Go to cra.gc.ca/loginservices and log in. On the "Welcome" page, select "Review and update", then your "RepID", "Group ID", or "Business number." Open the "Manage clients" tab, then select "Authorization request" and follow the instructions.

Business owners

Give your representative instant access to your business information online using "My Business Account." Go to cra.gc.ca/loginservices and log in. On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.

Use this form to give a representative access to your business number program accounts.

The Canada Revenue Agency (CRA) needs your permission to deal with a representative. There are two kinds of representatives: an individual or a firm. Some examples of individual representatives include accountants, lawyers, or employees.

Do not use this form to:

- Authorize a representative for your individual tax and benefit, or trust accounts. Use Form T1013, *Authorizing or Cancelling a Representative* or use the "Authorize my representative" service at cra.gc.ca/myaccount. Online access is not available for trust accounts.
- Authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see Income Tax Information Circular IC70-6R7, *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; **and**
- 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 cra.gc.ca/slfi.

Part 1 – Business information

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

Business name

Business number

Part 2 – Authorize a representative

Authorize access by telephone and mail

If you are giving consent to an individual, enter their full name and BN if applicable. 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.

Name of individual

Telephone number

Name of firm

Business number

Note: Online access must be requested through My Business Account at cra.gc.ca/mybusinessaccount or Represent a Client at cra.gc.ca/representatives.

Part 3 – Select the program accounts and authorization level

Complete either Option 1 or Option 2.

For update and view options, tick the **allow update access** box. Your representative can view and make changes to your information and CRA can disclose and accept changes to information on your program accounts. Otherwise, your representative will have view only access by default and CRA will only disclose information to your representative.

Option 1 – Give access to all your program accounts

All program accounts

Allow update access
(view only if not ticked)

Optional expiry date
(YYYY-MM-DD)

Option 2 – Give access to certain program accounts

For a list of supported program identifiers, see page 2.

Program identifier
(two letters)

All reference numbers or specific reference number
(four digits)

Allow update access
(view only if not ticked)

Optional expiry date
(YYYY-MM-DD)

or

or

or

or

If more than four program identifiers are required, fill in another RC59 form.

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

 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)

Once completed, **send this form to your tax centre**. For more information, go to cra.gc.ca/taxcentre.

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 cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, 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; and
- 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 cra.gc.ca/representatives.

Cancel consent

To cancel consent, use Form RC59X, *Cancel Business Consent or Delegated Authority* or go to cra.gc.ca/mybusinessaccount.

Delegated authority

To authorize a delegated authority, see the online services:

- My Business Account at cra.gc.ca/mybusinessaccount
- Represent a Client at cra.gc.ca/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; and
- 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:

- 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, 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