

Business Consent

Representatives

Get access to your clients' business information faster when you fill out this authorization online. Go to 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 and log in to "My Business Account". On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.

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. Representatives can manage their own authorizations at 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.

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 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: **PROFIT ACCOUNTING** Telephone number: **888 492 3180**

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):