



Authorizing or Cancelling a Representative

Individuals

Give your representative instant access to your information online using "My Account." Go to canada.ca/cra-login-services and log in. On the "Welcome" page, select "Authorize my representative".

Why do you need to complete this form?

As an individual or trust, your account information is confidential. You need to complete this form 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.

You or your legal representative must complete and sign this form.

The CRA will process completed forms only.

What is a legal representative?

A **legal representative** is an executor or administrator of the taxpayer's estate, someone with a power of attorney, guardian, or trustee or custodian for trust accounts. That person does not need to complete this form to be updated as a legal representative on the taxpayer's account, but he or she **must** send a **complete** copy of the **legal document** giving him or her the authority to act in that capacity to the appropriate tax centre.

Can you use this form for your business accounts?

No. For business number accounts, use Form RC59, Business consent for offline access.

Authorizing a representative

When you authorize a representative, you are letting that person represent you for income tax matters at the level of authorization you specify, for the tax year or years you indicate. Income tax matters include issues related to information on your tax return.

If your representative contacts us, we will ask him or her for identification. After we confirm your representative's identity and that he or she is listed as your representative on your account, we will ask for specific information relating to any of the following:

- your name, address, date of birth, and social insurance number
- your notice of assessment or notice of reassessment
- your tax return
- other tax documents

You can authorize more than one representative. However, you **must** complete a **separate Form T1013** for each account and representative.

You can add or change information about an existing representative through **My Account** at canada.ca/my-cra-account or by completing a new Form T1013.

Part 1 – Taxpayer account information

Enter your account number and your name. 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.

Part 2 – Representative information and authorization

Section A – Authorize online access for all tax years (if registered in Represent a Client)

By completing Section A, you are authorizing your representative to deal with the CRA through our **online** services, by **telephone** and in **writing**. Your representative will have access to all tax years online.

For trust accounts, your representative will have access to all tax years available to them but with no online access.

If you have a "care of" address on your account, we will send you a letter asking you to call the CRA to authorize the online access. To avoid a delay, use **My Account's** "Authorize my representative".

Section B – Authorize access by telephone and in writing

By completing Section B, you are authorizing your representative to deal with the CRA only by **telephone** and in **writing**.

Levels of authorization

There are 2 levels of authorization. These levels control the amount of access your representative gets.

Note

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

Level 1 – Disclose

Your representative can make payment arrangements for you. We may also disclose information to your representative such as:

- information given on your T1 Income Tax and Benefit Return or your T3 Trust Income Tax and Information Return
- adjustments to your T1 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 CRA-administered benefits and credits (Canada child benefit, goods and services tax/harmonized sales tax credit, and working income tax benefit)
- your marital status (but not information related to your spouse or common-law partner)

Level 2 – Disclose and request changes

We may disclose the information listed in level 1 and allow changes to your return(s) and your account, including:

- adjustments to:
 - income
 - deductions
 - non-refundable tax credits
- accounting transfers.

Your representative can request remittance vouchers for you.

Your representative can submit a request for taxpayer relief or file a notice of objection or an appeal for you.

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

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

Part 3 – Authorization expiry date

Enter an expiry date for the authorization given in Section A or B of Part 2 if you want the authorization to end at a particular time.

Part 4 – Cancel your representative(s)

You can cancel your representative(s) using **My Account** at canada.ca/my-cra-account, by calling **1-800-959-8281**, or by completing parts 1, 4, and 5 of this form. An authorization stays in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death.

Your representative can also immediately cancel their own authorization using **Represent a client** at canada.ca/taxes-representatives, or by making a request by telephone or in writing.

To cancel more than one representative, but not all representatives, attach another sheet.

Part 5 – Signature and date

To protect your confidential 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 this form.

Your responsibilities

It is your responsibility to monitor and understand the transactions your representative completes on your behalf, and to make sure that the information for your representative is current. You can view your transactions using **My Account**.

The CRA often adds new online services that your representative can access. It is your responsibility to review these services and decide if your representative should still be authorized to represent you. **If you feel your representative is not acting in your best interest, you should immediately remove their access to your information.**

For a list of available services, go to canada.ca/taxes-representatives.

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, go to canada.ca/cra-offices, or look on your most recent notice of assessment or notice of reassessment.

| If your tax services office is in: | Send your form to: |
|--|---|
| Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Saskatchewan, Thunder Bay, Windsor, or Yukon | Winnipeg Tax Centre Post Office Box 14000, Station Main Winnipeg MB R3C 3M2 |
| Barrie, Belleville, Kingston, Montréal, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, Outaouais, Peterborough, Prince Edward Island, Sherbrooke, St. Catharines, Sudbury, or Toronto | Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1 |
| Chicoutimi, Laval, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, or Trois-Rivières | Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2 |

For trust accounts:

| If the trustee resides in: | Send your form to: |
|---|---|
| British Columbia; Nova Scotia; Sherbrooke, Quebec; or Laval, Quebec | Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1 |
| Any other Canadian or international location, or for deemed residents | Winnipeg Tax Centre Post Office Box 14000, Station Main Winnipeg MB R3C 3M2 |

Service standard for processing this form

We aim to process this paper form within 4 weeks from the date it is received by the CRA.

Do you need more information?

If you have questions about how to complete this form, 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

You can view, add, modify, or cancel your authorized representatives online using My Account at canada.ca/my-cra-account. Your representative will have instant access to your information and online services to easily manage your account. To immediately cancel a representative, call us at 1-800-959-8281.

BARCODE

Part 1 – Taxpayer account information

Complete the line that applies.

SIN, TTN or ITN

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First name: _____ Last name: _____

Trust account number

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Trust name: _____

Part 2 – Representative information and authorization

Complete section A or B, as applicable.

A. Authorize online access for all tax years (including access by telephone and in writing)

Your representative **must** be registered with Represent a Client to obtain online access.

Rep ID

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First name: _____ Last name: _____

Group ID

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Group name: _____

Business number (BN)

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Business name: _____

Level of authorization (level 1 or 2): Telephone: _____

B. Authorize access by telephone and in writing

First name: _____ Last name: _____

Business name: _____

Telephone: _____ Ext: _____ Fax: _____

Tick the appropriate box and indicate the level of authorization:

All tax years (past, present, and future) Level of authorization (level 1 or 2)

or

Specific tax year(s) with level of authorization (level 1 or level 2) indicated for **each** tax year.

| Tax year(s) | | | | | | | | | | | | | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Level of authorization | | | | | | | | | | | | | | | | | | | | |

Part 3 – Authorization expiry date

Enter an expiry date, if applicable. Your representative's access to your information will stay in effect until **you** or **your representative** cancel it, or we are notified of your death.

| | | | | | | | | | | | | | | | | | | | | |
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Part 4 – Cancel your representative

Complete this section to cancel your representative(s) and remove their access to your information. Tick the appropriate box.

Cancel **all** representatives

or

Cancel the representative listed below:

Rep ID

First name: _____ Last name: _____

Group ID

Business number (BN)

Business name: _____

Part 5 – Signature and date

If you are the **taxpayer**, you **must sign** and **date** this form.

If you are the **legal representative**, you **must tick** the box below, **sign** and **date** this form.

I am the legal representative for this taxpayer or estate/trust (executor, administrator, power of attorney, legal guardian or parent of a taxpayer under the age of 16, or trustee).

Important: If you haven't already done so, you **must** send a **complete** copy of the **legal document** giving you the authority to act in this capacity. If the taxpayer is under the age of 16, no legal document is required.

Name of taxpayer or legal representative

()

Signee's telephone number

X

Signature of taxpayer or legal representative

Date of signature

| Year | Month | Day |
|------|-------|-----|
| | | |

The CRA **must** receive this form **within 6 months** of the date it was signed, or it will not be processed.

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with 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. The social insurance number is collected under section 237 of the Act and is used for identification purposes. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005, CRA PPU 015, CRA PPU 063, CRA PPU 140, CRA PPU 178 and CRA PPU 218 at canada.ca/cra-info-source.