



# Delegation of Authority

## Instructions

### Why complete this form?

Business number (BN) program account information is confidential. The Canada Revenue Agency (CRA) needs your consent to deal with an individual as your delegated authority on behalf of the business for information related to your business accounts. Confidential information includes, but is not limited to, issues related to returns, the status of accounts, account balances, transactions, and correspondence.

**Use this form either** to consent to the release of, and changes to, confidential information about your business accounts, based on authorization level 3, to the named delegated authority (DA), **or** to cancel the authorization for an existing DA. For more information, see "Permissions" in Part 2. For more information on authorization levels, go to [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives) and select "List of services for representatives of businesses." You can also give this consent at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). Representatives can manage their own authorizations at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

#### Note

It is your responsibility to monitor and understand the transactions your DA is conducting on your behalf and to make sure that the information about your DA is current. By accessing the "My Business Account" service, you can view your DA's transactions on your account. The CRA often adds new services that your DA can access. It is your responsibility to review the services and decide if your DA should still be authorized to represent you. For a list of online services available, go to [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

If you feel your DA is not acting in your best interests, you should immediately remove their access to your information. You can cancel the authorization at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount).

### Part 1 – Business information

Enter the business name and business number (BN).

### Part 2 – Authorize a delegated authority

Provide the DA's name, telephone number, and RepID.

**RepID:** The RepID is a seven-character alphanumeric code that identifies your DA. The DA can register for a RepID online by using the "Represent a Client" (RaC) service at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

#### Permissions

The permissions given to the delegated authority include, but are not limited to:

- Providing direction to the CRA regarding tax matters of the business, including accessing the online services in "My Business Account" through RaC;
- Providing direction to the CRA on any changes to the identification information retained by the CRA on the business (e.g., make changes to name, addresses, banking information, etc.);
- Providing signing authority of form RC59, *Business Consent* and other forms and documents requiring a signature; and
- Providing the ability to add, modify or cancel another DA or authorized representative by using the online "Authorize or manage representatives" service, resulting in changes being processed on request. The DA accesses this service in "My Business Account" through RaC.

### Part 3 – Select access to program accounts

You can grant access to all program accounts by ticking "All program accounts." You may grant access to all program accounts under a specific program by providing the program identifier and ticking the "All program accounts" box. You may grant access to a specific program account by entering the program identifier and reference number. If no program account is selected, the delegation of authority of that individual will be for all the BN accounts. You may also automatically expire authorization by entering an expiry date.

### Part 4 – Cancel one or more delegated authorities

Your consent for the DA will stay in effect until you cancel it **or** until it reaches the expiry date you choose. You can cancel an existing consent by calling us at **1-800-959-5525** or by using the "Authorize or manage representatives" service at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). You can also cancel a consent by completing this form and choosing **one** of the following options:

- Tick box A to cancel **all** DA authorizations for **all** program accounts.
- Tick box B to cancel **all** authorizations for a **specific** DA. You **must** provide the RepID and the name of the DA.
- Tick box C to cancel **all** DA authorizations of a **specific** program account. You **must** provide the program identifier **and** the reference number.
- Tick box D to cancel a **specific** DA authorization for a **specific** program account. You **must** provide the program identifier, the reference number, the RepID and the name of the DA.

### 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, 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 listed in Part 2 of this form **or** cancel the authorization of the delegated authority listed in Part 4. We may contact you to confirm the information you have provided.

### Send the completed form to your tax centre

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

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2

Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1

Shawinigan-Sud Tax Centre  
4695 12<sup>e</sup> Avenue  
Shawinigan QC G9P 5H9

Jonquière Tax Centre  
2251 René-Lévesque Boulevard  
Jonquière QC G7S 5J1

St. John's Tax Centre  
290 Empire Avenue  
St. John's NL A1B 3Z1

Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

For more information, go to [www.cra.gc.ca/taxcentre](http://www.cra.gc.ca/taxcentre) or call us at **1-800-959-5525**.

# Delegation of Authority

Read **all** the instructions before filling in this form.

**Use this form** to assign a delegated authority (DA) to deal with the Canada Revenue Agency (CRA) on the business' behalf, **or** to cancel an existing DA. **Send this completed form to your tax centre** (see Instructions). Make sure you fill in this form correctly, since we cannot change the information that you provide. You can also add, modify, or cancel a DA by using the "Authorize or manage representatives" services directly in "My Business Account" at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). The DA must have a **RepID** (obtained through the "Represent a Client" (RaC) service at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives)) prior to completing this form, or using the online service.

## Part 1 – Business information

Complete this part to identify the business. **Provide the name of the business as registered with the CRA.**

Business name: \_\_\_\_\_ Business number: \_\_\_\_\_

## Part 2 – Authorize a delegated authority

The delegated authority will be able to deal with us online, by telephone or by mail. **The name of the individual provided below must be the same name registered with the RaC service.** Access will not be granted if the name registered with RaC differs from the one provided on this form or if a RepID has not been provided.

- Notes:**
- Completing this authorization gives the DA access to the "Authorize or manage representatives" service, the program account information, and other services in "My Business Account." A delegated authority can access these online services through the RaC service.
  - See "Permissions" on page 1 for the permissions given to the delegated authority.

Name of delegated authority: \_\_\_\_\_ Telephone number: \_\_\_\_\_ RepID: \_\_\_\_\_

## Part 3 – Select access to program accounts

If you want to provide your DA access to all program accounts, tick the first box. You may grant access to all program accounts under a specific program by providing the applicable program identifier and ticking the "All program accounts" box. You may grant access to a specific program account number by entering the program identifier and reference number. You may also automatically expire authorization by entering an expiry date. Otherwise, the authorization will remain in effect until you cancel it. If more than two program identifiers are required, complete another form.

This delegation of authority applies to:

All program accounts Expiry date (YYYY-MM-DD)  
\_\_\_\_\_

**OR**

Only the following program accounts:

Program identifier _____ _____	All program accounts <input type="checkbox"/>	Expiry date (YYYY-MM-DD) _____	<b>OR</b>	Program identifier _____ _____	Reference number _____ _____	Expiry date (YYYY-MM-DD) _____
_____ _____	<input type="checkbox"/>	_____	<b>OR</b>	_____ _____	_____ _____	_____

## Part 4 – Cancel one or more delegated authorities

Complete this part **only** to **cancel** authorizations. For more information, see the instructions for Part 4.

- A.** Cancel **all** DA authorizations for **all** program accounts.
- B.** Cancel **all** DA authorizations, only for the delegated authorities identified below.
- C.** Cancel **all** DA authorizations, only for the following program account:  
 Program identifier: \_\_\_\_\_ Reference number: \_\_\_\_\_
- D.** Cancel authorization for the DA identified below for the following program account:  
 Program identifier: \_\_\_\_\_ Reference number: \_\_\_\_\_  
 RepID: \_\_\_\_\_ Name of delegated authority: \_\_\_\_\_  
 RepID: \_\_\_\_\_ Name of delegated authority: \_\_\_\_\_

## 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, 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 listed in Part 2 of this form **or** cancel the authorization of the delegated authority listed in Part 4. We may contact you to confirm the information you have provided. For more information, see instructions for Part 5.

The individual signing this form is:

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> an owner                   | <input type="checkbox"/> a corporate director                    | <input type="checkbox"/> a trustee of an estate                 |
| <input type="checkbox"/> a partner of a partnership | <input type="checkbox"/> an officer of a non-profit organization | <input type="checkbox"/> 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): \_\_\_\_\_