Business consent for access by telephone and mail

**Representatives**
Get access to your clients’ business information faster online using "Represent a Client." Go to canada.ca/cra-login-services 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 canada.ca/cra-login-services 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 only by telephone and mail.

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 canada.ca/my-cra-account. 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
- 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.

---

### Part 1 – Business information
Enter the business name and the business number (BN) as registered with the CRA.

<table>
<thead>
<tr>
<th>Business name</th>
<th>Business number</th>
</tr>
</thead>
</table>

---

### 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.

<table>
<thead>
<tr>
<th>Name of individual</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of firm</th>
<th>Business number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note**: Online access must be requested through My Business Account at canada.ca/my-cra-business-account or Represent a Client at canada.ca/taxes-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**

<table>
<thead>
<tr>
<th>Program accounts</th>
<th>Allow update access</th>
<th>Optional expiry date (YYYYMMDD)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(view only if not ticked)</td>
<td></td>
</tr>
</tbody>
</table>

**Option 2 – Give access to certain program accounts**
For a list of supported program identifiers, see page 2.

<table>
<thead>
<tr>
<th>Program identifier (two letters)</th>
<th>All reference numbers or specific reference number (four digits)</th>
<th>Allow update access</th>
<th>Optional expiry date (YYYYMMDD)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(view only if not ticked)</td>
<td></td>
</tr>
</tbody>
</table>

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
- an officer of a non-profit organization
- a partner of a partnership
- a corporate director
- a corporate officer
- 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 (YYYYMMDD)

Once completed, send this form to your tax centre. For more information, go to canada.ca/tax-centres.

Our goal is to process RC59 forms within 15 business days from when we get them.

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 your 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
- 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 canada.ca/taxes-representatives.

Cancel consent

To cancel consent, use Form RC59X, Cancel Business Consent or Delegated Authority or go to canada.ca/my-cra-business-account.

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:
- 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)
- SL softwood lumber products export charge

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:
- 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)
- SL softwood lumber products export charge