



## Authorizing or Cancelling a Representative

### Why do you need to complete this form?

As an individual, trust or T5 filer, 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*.

### 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 or visits 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:

- your name, address, date of birth, and social insurance number;
- your notice of assessment or notice of reassessment;
- your tax return; or
- 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 [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount) or by completing a new Form T1013.

For security reasons, inactive authorized representatives will be removed from your account after two years.

### Part 1 – Taxpayer 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 or T5 filer identification number.

### Part 2 – Representative information and authorization

#### Section A – Authorize online access for all tax years (including access by telephone, in person, and in writing)

By completing Section A, you are authorizing your representative to deal with the CRA through our **online** services and by **telephone**, in **person**, 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, in person, and in writing (no online access)

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

You have to provide the name of your representative if it is an individual, the business name if your representative is a business or the name of your representative **and** the business name if you want the CRA to deal with a specific individual from that business.

### Levels of authorization

There are two levels of authorization you can give to your representative. By specifying the level of authorization, you control the type of access or information we give to your representative.

#### Note

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

#### Level 1 – Disclose

We may disclose information to your representative such as:

- information given on your *T1 General Income Tax and Benefit Return* or your *T3 Trust Income Tax and Information Return*;
- adjustments to your *T1 General 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); and
- your marital status (but not information related to your spouse or common-law partner).

## Level 2 – Disclose / Request changes

We may disclose the information listed in level 1 to your representative and, with level 2, he or she may ask for changes to your return(s) and your account. Such changes include:

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

Your representative can request remittance vouchers for you.

Your representative will be able to submit a request for taxpayer relief or file a notice of objection or an appeal on your behalf.

Your representative **will not be allowed** to change your:

- address;
- marital status;
- direct deposit information; or
- 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 [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount), 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 [cra.gc.ca/representatives](http://cra.gc.ca/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 [cra.gc.ca/representatives](http://cra.gc.ca/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 [cra.gc.ca/contact](http://cra.gc.ca/contact), or look on your most recent notice of assessment or notice of reassessment. You may also find it on other notices from us.

International and Ottawa Tax  
Services Office  
PO Box 9769 STN T  
Ottawa ON K1G 3Y4

Jonquière Tax Centre  
PO Box 1900 STN LCD  
Jonquière QC G7S 5J1

Prince Edward Island Tax Centre  
103-275 Pope Road  
Summerside PE C1N 6A2

Shawinigan-Sud Tax Centre  
4695 Shawinigan-Sud Blvd  
Shawinigan QC G9P 5H9

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

Winnipeg Tax Centre  
PO Box 14000 STN Main  
Winnipeg MB R3C 3M2

### For trust accounts:

Ottawa Technology Centre  
875 Heron Road  
Ottawa ON K1A 1A2

Prince Edward Island Tax Centre  
103-275 Pope Road  
Summerside PE C1N 6A2

## 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

**Important:** If you recently moved, update your address and contact information with the Canada Revenue Agency (CRA) online if you are registered for **My Account** at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount), by telephone at **1-800-959-8281**, or in writing.

By registering for My Account, you can view, add, modify, or cancel your authorized representatives. To **immediately cancel** a representative, call us at **1-800-959-8281**.

Complete a **separate Form T1013** for each account (Part 1) and representative (Part 2).

Do **not** complete a new form every year if there are no changes.

See the attached information sheet if you need help completing this form.

## Part 1 – Taxpayer information

Complete the line that applies.

### SIN, TTN or ITN

First name: \_\_\_\_\_ Last name: \_\_\_\_\_

### Trust account number

Trust name: \_\_\_\_\_

### T5 filer identification number

Filer 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, in person, and in writing)

#### RepID

First name: \_\_\_\_\_ Last name: \_\_\_\_\_

#### GroupID

Group name: \_\_\_\_\_

#### Business number (BN)

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

Representative mailing address: \_\_\_\_\_

Enter the **level of authorization** (level 1 or 2):

#### Notes

A representative of a trust account will have access to **all** tax years 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.

### B. Authorize access by telephone, in person, and in writing (no online access)

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 the level of authorization (level 1 - disclose, or level 2 - disclose/request changes) 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.

Year	Month	Day

**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:

RepID

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First name: \_\_\_\_\_ Last name: \_\_\_\_\_

GroupID

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Group name: \_\_\_\_\_

Business number (BN)

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

Go to **My Account** at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount) to view all representatives with access to your information.

**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, and **sign** and **date** this form.

**I am the legal representative for this taxpayer or estate/trust** (executor/administrator, power of attorney, the legal guardian or the trustee or custodian of this trust account).

**Important:** You must send a **complete** copy of the **legal document** giving you the authority to act in this capacity to the taxpayer's tax centre. Read the attached information sheet for tax centre addresses.

If **two or more** legal representatives are acting **jointly** on the taxpayer's behalf, **each** legal representative must sign below.

\_\_\_\_\_  
Name of taxpayer, legal representative(s) or corporate officer(s)

\_\_\_\_\_  
Name of corporation and title of corporate officer(s)

**X**

\_\_\_\_\_  
Signature of taxpayer, legal representative(s), or corporate officer(s)  
a parent (if taxpayer is under the age of 16),  
a witness (when signed with a mark)

Year	Month	Day

Date of signature

If your representative has not electronically submitted this form on your behalf then it must be submitted **within six months** of the date of signature. If not, 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 administration or enforcement of the Act 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 your request not being accepted. 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](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Banks CRA PPU 005, CRA PPU 015, CRA PPU 063, CRA PPU 140, CRA PPU 178 and CRA PPU 218.

BARCODE