Clear Data Help

Canada Revenue Agency / Agence du revenu du Canada

Authorizing or Cancelling a Representative

Why do you need to complete this form?

Taxpayer, trust and T5 account information is confidential. We need your authorization 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. Only forms received with a valid account number will be processed.

This form must be completed and signed by **you** or **your legal representative** (read "What is a legal representative?" on this page).

Can you use this form for your business accounts?

No. For Business Number accounts, you have to complete Form RC59, *Business Consent*.

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 your 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.

Authorizing a representative

When you authorize us to deal with 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.

For security purposes, if your representative contacts or visits us, he or she will be asked to identify himself or herself. After we confirm your representative's identity, and verify that he or she is listed as your representative on your account, we will ask for specific information relating to:

- your notice of assessment, notice of reassessment, or other tax documents; or
- the contents of your tax return.

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

You can authorize or cancel a representative by providing the requested information online through "**Authorize my representative**" at **www.cra.gc.ca/myaccount**.

You can also change information about an existing representative through the **My Account** service or by completing a new Form T1013. For example, if your existing representative does not have online access and you would like to give the CRA your authorization to deal with them online, a new authorization form must be completed because they are not automatically given online access when they register the business (BN), themselves (RepID) or a group (GroupID) with the "Represent a Client" service.

You do not have to complete a new form every year if there are no changes.

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 (including access by telephone, in person, and in writing)

Online access is not available for trust accounts.

By completing Section A, you are authorizing your representative to deal with the CRA via our **online** services as well as via the **telephone**, in **person**, and in **writing**. You have to provide the **RepID** if your representative is an individual, the **GroupID** if your representative is a group of individuals, or the **business number** if your representative is a business. Our online services do not have a year-specific option. Therefore, your representative will have access to all tax years.

If you entered a **RepID**, provide the name of the individual associated to the RepID. If you entered a **GroupID**, provide the name of the group associated to the GroupID. If you entered a **BN**, provide the name of the business associated to the BN.

If you give authorization for online access and you have a "care of" address on your account, a letter will be sent to you to confirm the authorization. Online access will not be granted until you or your legal representative calls the CRA to confirm the authorization for online access.

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 via the **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

The level of authorization that you allow tells us what you agree to let your representative do. In some cases, you may want us to disclose your income tax information to your representative, but he or she cannot ask for changes to your account. By specifying the level of authorization, you are controlling the type of access given to your representative.

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

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

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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 benefits and credits (Canada child tax benefit, universal child care benefits, 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 account. Such changes include adjustments to income, deductions, non-refundable tax credits, and accounting transfers.

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

However, your representative **will not be allowed** to change your address, your marital status, and your direct deposit information.

Part 3 – Authorization expiry date

Enter an expiry date for the authorization given in Sections A **or** B of Part 2 if you want the authorization to end at a particular time. Your authorization will stay in effect until **you** or **your representative** cancels it, **it reaches the expiry date you choose**, or we are notified of your death.

Part 4 – Cancel one or more existing authorizations

You can immediately cancel an existing authorization either online at **www.cra.gc.ca/myaccount** or by calling us at **1-800-959-8281**. You can also cancel an existing authorization by completing parts 1, 4, and 5 of this form. An authorization will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death. Your representative may request by telephone, in person, or in writing, that the authorization you have given him or her be cancelled. Make note of each authorization you give so you can cancel them when they are no longer needed.

Part 5 – Signature and date

To protect the confidentiality of your 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 the form.

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

If you are signing this form as the **legal representative** (executor or administrator of the taxpayer's estate, someone with a power of attorney, guardian or trustee or custodian for a trust) you must **tick** the legal representative box, **sign** and **date** this form, and if not already done, send a complete copy of the legal document giving you the authority to act in this capacity to the appropriate tax centre.

If **two or more** legal representatives are acting jointly on the taxpayer's behalf, the signature of **each** legal representative is required in Part 5 of this form.

This form must be received by the CRA **within six months** of its **signature** date. If not, it will not be processed.

Where do you send your completed form?

Send the completed form to your CRA tax centre at the address listed below (**do not fax**). If you are not sure which tax centre is yours, look on your most recent notice of assessment or notice of reassessment. You may also find it on other notices from us.

St. John's Tax Centre
PO Box 12071 STN A
St. John's NL A1B 3Z1

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

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

Shawinigan-Sud Tax Centre
PO Box 3000 STN Main
Shawinigan-Sud QC G9N 7S6

Sudbury Tax Services Office
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

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

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

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

For trust accounts:
Ottawa Technology Centre
Canada Revenue Agency
Ottawa ON K1A 1A2

Your responsibilities

It is your responsibility to monitor and understand the transactions your representative is conducting on your behalf and to make sure that the information regarding your representative is current. By accessing **My Account**, you can view your representative's transactions on your account using the **Represent a client** service. The CRA frequently adds new services that are accessible by your representative once authorized. It is your responsibility to review the services and decide if your representative should still be authorized to represent you. For a list of services available, please visit **www.cra-arc.gc.ca/representatives**. If you feel your representative is not acting in your best interests, you should immediately remove their access to your information.

Service standards for processing this form

Our goal is to process paper T1013 forms within 20 business days of receipt by the CRA.

Do you need more information?

For more information, visit **www.cra.gc.ca** or call **1-800-959-8281**.

Teletypewriter (TTY) users
TTY users can call **1-800-665-0354** for bilingual assistance during regular business hours.

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Protected B when completed

Do not submit this form if your representative has already electronically submitted Form T1013 for you.

Important – If you have recently moved, register with the MyAccount service at **www.cra-arc.gc.ca/myaccount** before submitting this form to ensure we have your current mailing address or call us at **1-800-959-8281**.

Complete this form to authorize the Canada Revenue Agency (CRA) to deal with another person who would act as your representative for income tax matters or to cancel any existing representatives on your file. Only forms received with a valid account number will be processed.

By registering with the MyAccount service at **www.cra.gc.ca/myaccount**, you will be able to provide immediate access to your representative, cancel and manage your representatives through "Authorize my representative". You can also authorize or cancel a representative by completing this form and mailing it to your tax centre (**do not fax**). Our service standard to process this paper form is 20 business days or less from the date it is received at the tax centre. To **immediately cancel** a representative, call us at **1-800-959-8281**.

Part 1 – Taxpayer information

You will need to complete a **separate Form T1013** for each account and representative. Complete the line that applies:

SIN, TTN or ITN ____ **First name:** ____ **Last name:** ____

Trust account number T ____ **Trust name:** ____

T5 filer identification number H A ____ **Filer name:** ____

Part 2 – Representative information and authorization

You do not have to complete a new form every year if there are no changes. Complete section A **or** B, as applicable.

A. Authorize online access (includes access by telephone, in person, and in writing)

Online access is not available for **trust** accounts.

To grant online access to your representative, your representative must register online through "Represent a client" at **www.cra.gc.ca/representatives** and obtain a RepID or GroupID or register their business number (BN). Our online services do not have a year-specific option. Therefore, your representative will have access to **all tax years**.

RepID ____ **and** **First name:** ____ **Last name:** ____

GroupID G ____ **and** **Name of group:** ____

Business number (BN) ____ **and** **Name of business:** ____

Enter the **level of authorization** (level 1 or 2): ____ If you **do not specify** a level of authorization, we will **assign a level 1**.

If you authorize your representative for **online** access and have a **"care of"** address, you will receive a letter to confirm the authorization.

or

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

If you are authorizing an individual, enter the individual's full name. If you are authorizing a business, enter the name of the business. If you want us to deal with a specific individual from that business, enter both the individual's name and the business name. If your representative is a business and you do not identify an individual in that business as your representative, you are authorizing the CRA to deal with **anyone** from that business.

Individual

First name: ____ Last name: ____

Telephone: ____ Ext: ____ Fax: ____

Name of business: Imran Butt Chartered Accountant

Tick the appropriate box and indicate the level of authorization:

☑ All tax years (past, present, and future) **Level of authorization** (level 1 or 2) 2 If you **do not specify** a level of authorization, we will **assign a level 1**.

or

☐ Enter the applicable tax year or years (past and/or present), and specify the level of authorization (level 1 or 2) for **each** tax year.

Tax year(s)										
Level of authorization										

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

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Part 3 – Authorization expiry date

Enter an expiry date, if applicable, otherwise the authorization will stay in effect until **you** or **your representative** cancels it or we are notified of your death.

Year Month Day

Part 4 – Cancel one or more existing authorizations

Complete this section **only** to cancel an existing authorization. Tick the appropriate box.

☑ Cancel **all** authorizations **or** ☐ Cancel the authorizations given for the individual, group or business identified below:

RepID **and** **First name:** ______ **Last name:** ______

GroupID G **and** **Name of group:** ______

Business number (BN) **and** **Name of business:** ______

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, 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. See the attached information sheet for tax centre addresses.

If **two or more** legal representatives are acting **jointly** on the taxpayer's behalf, the signature of **each** legal representative is required below.

Print name of taxpayer or each legal representative

X

Signature of taxpayer or each legal representative, a parent if taxpayer is under the age of 16, a witness when signed with a mark

Year Month Day

Date of signature

This form must be received by the CRA **within six months** of the date above. If not, it will not be processed.

BARCODE