Canada Revenue Agency — Agence du revenu du Canada

# Authorizing or Cancelling a Representative

## Why do you need to complete this form?

Taxpayer information is confidential. We need your consent 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 can consent to have more than one representative at the same time. However, you must complete a **separate** Form T1013 for each representative.

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

## Giving consent to a representative

**Giving consent for a representative (including online access)**
If you want to authorize your representative to deal with the CRA online as well as via the telephone, in person and in writing, complete **Parts 1, 2, 4** and **6**.

**Giving consent for a representative (other than online access)**
If you want to authorize your representative to deal with the CRA only via the telephone, in person and in writing, complete **Parts 1**, **3**, **4** and **6**.

The difference between **Part 2** and **Part 3** is that **Part 2** grants online access and **Part 3** does not. Therefore both cannot be completed. If both parts are completed, we will only process **Part 2**.

You can also give or cancel a consent by providing the requested information online through "**Authorize my representative**" on our Web site at **www.cra.gc.ca/myaccount**.

You can also change information about an existing representative through the **My Account** online service or by completing a new Form T1013. For example, if your existing representative has traditional access only and you would like to give the CRA your consent to deal with them online, a new authorization form must be completed as they are not automatically given online access when they register the business (BN), themself (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.**

## Does your spouse or common-law partner or other family member need your consent?

Yes. We cannot deal with your spouse or common-law partner, son, daughter, or any other family member without your consent.

## What will your representative be allowed to do?

When you give us consent to deal with a representative, you are letting that person represent you for income tax matters, depending on the level of authorization you specify, for the tax year or years. 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 income tax return.

## 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**.

**Level 1 – Disclose**

We may disclose information to your representative such as:

- information given on your tax return;
- adjustments to your tax 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, 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, or your direct deposit information. We will not give your representative your eight-character access code which is located on the top right corner of your notice of assessment.

## Who can change your marital status, address, or direct deposit information?

Only **you** or **your legal representative** can ask us to change your marital status, address, or direct deposit information. Also, only **you** or **your legal representative** will be allowed to authorize, view, and cancel other representatives you have on your file.

## What is a legal representative?

A **legal representative** can be someone with your power of attorney, your guardian, or an executor or administrator of the taxpayer's estate. That person does not need to complete this form to be updated as a legal representative on your account, but he or she has to provide a complete copy of the legal document that identifies him or her as acting in that capacity.



(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou au **1-800-959-3376**.)

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## Part 2 – Giving consent for a representative (including online access)

By giving consent to a representative in Part 2, 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**.

### RepID / GroupID / Business Number

A **RepID** is a seven-character alphanumeric code that identifies your representative. If your representative does not have a **RepID**, he or she can register for one online at **www.cra.gc.ca/representatives.**

A **GroupID** is a six-character alphanumeric code, starting with the letter G, that identifies a group of representatives. The group of representatives can register online at **www.cra.gc.ca/representatives**.

A **Business Number (BN)** is a nine-digit number that identifies the business that you choose to represent you. The **BN** must be registered with the "**Represent a Client**" service to be an online representative. Your representative can register their **BN** at **www.cra.gc.ca/representatives**.

If you complete two or more fields:

- an individual (RepID) will take precedence over a group (GroupID) or a business (BN); and
- a group (GroupID) will take precedence over a business (BN).

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**.

Enter the **level of authorization** you want to grant to your representative (read "Levels of authorization" on the first page).

If you give consent for **online** access, you will receive a Letter of Intent informing you of the authorization for online access. If you agree with the authorization, a response is not required.

If you give consent for **online** access **and** you have a “care of” address on your account, a Letter of Intent will be generated and online access will not be granted until you or your **legal representative** calls the CRA to confirm online access for the representative's authorization.

## Part 3 – Giving consent for a representative (other than online access)

You can authorize your representative to deal with us only through our **telephone** services, in **person** and in **writing**. You have to provide the name of your representative if it is an individual, or the business name if your representative is a business.

**Note**
If your representative is a business and you do not identify an individual in that business as your representative, you are giving us consent to deal with anyone from that business

Enter the **level of authorization** you want to grant to your representative and the year(s) for which you want to give your consent (read "Levels of authorization" on the first page).

## Part 4 – Consent Expiry date

Enter an expiry date for the consent given in Part 2 **or** Part 3 if you want the consent to end at a particular time. Your consent will stay in effect until you cancel it, **it reaches the expiry date you choose**, or we are notified of your death.

## Part 5 – Cancelling one or more existing consents

Make note of each consent you give, so you can cancel them when they are no longer needed. You can immediately cancel an existing consent by calling us at **1-800-959-8281** or by using the "**My Account**" service on the CRA Web site. You can also cancel an existing consent by completing Parts 1, 5, and 6 of this form. Your consent will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death.

## Part 6 – Signature

If you do not sign and date this form, we cannot be sure that you have given us consent to deal with the representative identified on the form. **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. This form must be received by the CRA within **six months** of its **signature** date. If not, it will not be processed.

## Can you use this form for your business accounts?

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

## Service standards for processing Form T1013 for individual accounts

Our goal is to process T1013 forms received **during the peak tax time** (mid-March to mid-July) within 20 business days of receipt by the CRA and within 5 business days of receipt by the CRA **during non-peak tax time** (mid-July to mid-March).

## 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, 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

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

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

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

Jonquière Tax Centre
PO Box 1900 Jonquière Cité PDF
Jonquière QC  G7S 5J1

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

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

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

## 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.

Restore Help

Canada Revenue Agency / Agence du revenu du Canada

# Authorizing or Cancelling a Representative

Complete this form to give the Canada Revenue Agency (CRA) your consent 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 or to cancel any existing representatives on your file. Send your completed form to your CRA tax centre. You can find the address of your tax centre on the attached information sheet. To **immediately cancel** a consent, call us at **1-800-959-8281**. You can also give or cancel a consent by providing the requested information online through "Authorize my representative" on our Web site at **www.cra.gc.ca/myaccount**.

**Note**

We will accept a change of address only from **you** or your **legal representative**. If you have recently moved, call us at 1-800-959-8281 before submitting this form to ensure we have your current mailing address. If you have registered with the **My Account** service, you can change your address by going to **www.cra.gc.ca/myaccount**.

To **authorize** a representative, complete Part 1, Part 2 **or** Part 3, Part 4, and Part 6.

To **cancel** a representative, complete Part 1, Part 5, and Part 6.

## Part 1 – Taxpayer information

Complete this part to identify yourself and to give your account number.
You will need to complete a **separate Form T1013** for each account.

| First name | Last name | Work telephone number | Home telephone number |
|---|---|---|---|
| | | | |

**Complete the one that applies:**

| Individual | Trust | T5 |
|---|---|---|
| Social insurance number | Trust account number<br>T | T5 filer identification number<br>H A |

**To authorize your representative for online access, complete Part 2; otherwise, complete Part 3.**

## Part 2 – Giving consent for a representative (including online access)

You must complete a separate Form T1013 for each representative. Note that online access is not available for trust accounts. Please fill out Part 3 of the form to give your consent to a representative for your trust account.

To grant online access to your representative, enter his or her identification number.

For an individual

**RepID**

**or**

For a group

**GroupID**

G

**or**

For a business

**Business Number (BN)**

Your representative must have registered the BN with the CRA "**Represent a Client**" service.

Enter the full name of the individual, group or business.

**Name of individual associated to the RepID**

First name: Last name:

**Name of the group associated to the GroupID**

**Name of the business associated to the BN**

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

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

Our online services do not have a year-specific option. Therefore, your representative will have access to **all tax years**.

## Part 3 – Giving consent for a representative (other than online access)

You must complete a separate Form T1013 for each representative.

- If you are giving consent for an **individual**, enter the individual's full name in the appropriate box below.
- If you are giving consent for a **business**, enter the name of the business in the appropriate box below.

| **Name of individual** | **Name of business** | | |
|---|---|---|---|
| First name: | | | |
| Last name: | Telephone: | Ext: | Fax: |

**Part 3 continued on the next page** ➔



(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou au **1-800-959-3376**.)

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## Part 3 (Continued)

**Tick** either:

- **Box A** below to give consent for **all** tax years **and** specify the level of authorization; **or**
- **Box B** below to give consent for a **specific** tax year or years **and** specify the level of authorization for **each** tax year.

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

☐ **A**. All (past, present, and future) tax years **Level of authorization** (level 1 or 2): ____

☐ **B**. 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** | | | | | | | | | | |

If this consent is for a **trust account** and the year-end is not December 31, enter the month and day of the year-end. Month Day

## Part 4 – Consent expiry date

Enter an expiry date for the consent given in **Part 2** or **Part 3** if you want the consent to end at a particular time. Your consent will stay in effect until you cancel it, it reaches the expiry date you choose, or we are notified of your death.

Year Month Day

## Part 5 – Cancelling one or more existing consents

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

☐ **A**. Cancel **all** consents. ☐ **B**. Cancel the consents given for the individual, group or business identified below:

**Name of individual**

First name: Last name:

**Name of business**

RepID **or** GroupID G **or** Business Number

## Part 6 – Signature

You or your legal representative (for example, a person with your power of attorney, your guardian, or an executor or administrator of the taxpayer's estate) must sign and date this form. If you are signing and dating this form as the legal representative, tick the box below. Also, send us a copy of the legal document that identifies you as the legal representative, if you have not already done so.

☐ I have power of attorney for this taxpayer, I am the legal guardian of this taxpayer, or I am the executor/administrator of this taxpayer's estate.

By signing and dating this form, you authorize us to deal with the individual, group, or business identified in **Part 2** or **Part 3** and/or to cancel the consents shown in **Part 5**.

We will not process this form unless it is **signed and dated** by you or your legal representative.

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

Print name of taxpayer or legal representative

X

Taxpayer or legal representative signature

Year Month Day

Date of signature

*Privacy Act*, Personal Information Bank numbers CRA PPU 005 and CRA PPU 175