

Practice Advisory

CRA's Online Authorization for Businesses (RC59): A Step-by-Step Guide for Practitioners on How to Complete It

PURPOSE OF THE GUIDE

This Guide outlines an efficient process for practitioners to follow when completing the RC59, the online authorization for businesses.

Business number (BN) program account information is confidential. The Canada Revenue Agency (CRA) needs your clients' consent before providing you with information related to your clients' business accounts. Confidential information includes, but is not limited to, issues related to returns, the status of accounts, account balances, transactions and correspondence.

The RC59 provides the client's consent to release, or change, confidential information about their business accounts to their practitioner, or it is used to cancel consent for an existing accountant.

This Guide incorporates the following changes made to the online form by the CRA, effective May 15, 2017:

- The name of the certified person signing the request will be validated and must match CRA businesses records.
- Authorization for Delegated Authority has been added to the online service.
- Updates to owners and supporting documentation can be provided online.
- Screens have been updated with various text and flow changes to make the service easier to use.

STEPS TO COMPLETE THE AUTHORIZATION FORM

Step 1 — Choice of authorization levels

There are three different authorization levels. The client can authorize access to all their program accounts or to specific program accounts, and they need to select which level to authorize:

1. Level 1 authorization allows the CRA to only disclose information on program accounts. This applies to all fiscal years. The client may also automatically cause the authorization to expire by entering an expiry date.
2. Level 2 authorization allows the CRA to disclose information about, and accept changes to, program accounts. This applies to all fiscal years. The client may also automatically cause the authorization to expire by entering an expiry date.
3. Level 3 authorization allows the CRA to disclose information, and accept changes to program accounts, as well as authorize a representative. This applies to all fiscal years. The client may also automatically cause the authorization to expire by entering an expiry date.

Step 2 — Choice of program accounts

Program accounts include, for instance, GST/HST, payroll or similar accounts.

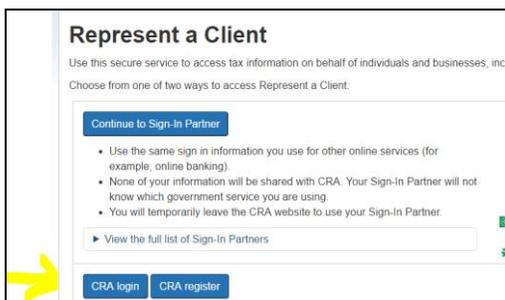
Step 3 — Making sure an appropriate person has signed off on the authorization form

As long as everything on the form matches with the CRA records and you had an appropriate person sign the authorization request signature page, your authorization often goes through in less than five business days (sometimes as fast as one to two). The name of the certified person signing the request will be validated and must match CRA businesses records.

If an authorization sits there for a while, there may be an error in the signature page. You will have to contact the CRA to find out why the authorization is not being approved.

Step 4 — Instructions for completing RC59 online

1. Log in to your CRA “Represent a Client” account at <http://www.cra-arc.gc.ca/esrvcs-srvce/tx/psssrvcs/menu-eng.html>. Ensure you select “CRA login” and log in as you normally would to access client information.



Represent a Client

Use this secure service to access tax information on behalf of individuals and businesses, including...

Choose from one of two ways to access Represent a Client.

Continue to Sign-In Partner

- Use the same sign in information you use for other online services (for example, online banking).
- None of your information will be shared with CRA. Your Sign-In Partner will not know which government service you are using.
- You will temporarily leave the CRA website to use your Sign-In Partner.

[View the full list of Sign-In Partners](#)

CRA login **CRA register**

2. Under “Administration” select “Review and update”.

Access Client Information

To access information on behalf of clients, the CRA must have authorizations on file from these clients granting online access.

Enter the Social Insurance Number (SIN) or the Business Number (BN) of the account you want to access:

SIN (no spaces or dashes)

BN (no spaces or dashes)

Administration

Review and update includes a number of tools to help you manage your online access, such as:

- view client list(s)
- associate employees to a business
- create a group
- view ReplD information
- registering a business

3. Under “Businesses” click on the hyperlink of your client’s business name beside “Business name”.
4. Under “Business clients” select “Authorization request”.

Business clients

[Businesses that have authorized this business](#)

[Transactions performed on business accounts \(BN\)](#)

[Delete businesses that have authorized this business](#)

[Authorization request](#)

[Business Registration Online \(BRO\)](#)

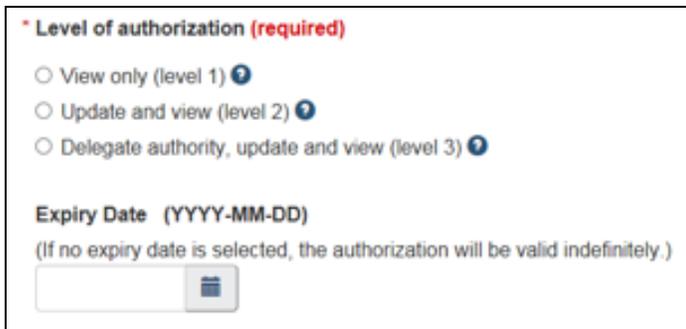
5. Select “Add authorization request”.



6. You must enter the relevant information, including:
- Representative (i.e. the practitioner's) phone number (which may be populated already)
 - Business identification number
 - Business name
 - Phone number for the client
 - Who the request is certified by (new addition to the screen)

Then hit "Next". If the name or BN does not match the CRA records, you will be notified right away and it will not let you proceed. In some cases, if the CRA doesn't have up-to-date information on the business, it also may not let you proceed. You will have to request your client to contact the CRA to make sure the information is correct (e.g. mailing address, phone number, etc.).

7. On the next screen, select the level of authorization ("View only"; "Update and view"; or "Delegated authority, update, and view") and expiry date if applicable.



* Level of authorization (required)

View only (level 1) ⓘ

Update and view (level 2) ⓘ

Delegate authority, update and view (level 3) ⓘ

Expiry Date (YYYY-MM-DD)
(If no expiry date is selected, the authorization will be valid indefinitely.)

ⓘ

8. On the next screen, select program accounts to which the client agreed to provide you access. In most cases you will select "All accounts for this business number". Then click "Next".

If you want only a specific account (for example, payroll) you select "Specific account(s) for this business number" and then click "Next".

Clicking “Next” will bring you to the “Authorization request – select specific account(s)” page. Once you have made an account selection, click the “Add account(s)” button to add your selection to the list.

Once all your account selections have been made, click the “Next” button to proceed in the process.

9. On the next screen, you complete a final review and select the box “I confirm the above information is correct”. Then click “Confirm and submit”.

List of authorization(s):

- **All program accounts**

I confirm that the above information is correct.

10. The screen will now show you the next steps. Click on “Print the signature page”. This will generate a document that your client has to sign. It also generates a reference number to be used when you upload the signed document.

Below is an example of how this looks.

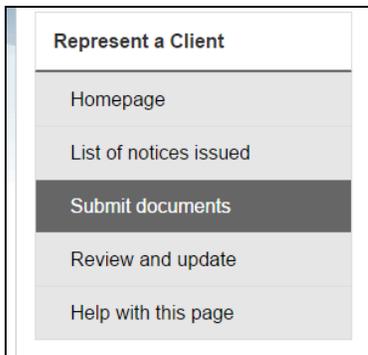
Steps required to complete the authorization

1. [Print the signature page](#) to be signed and dated by an authorized person of the business. 
2. Send the signed copy of this page using the [Submit documents](#) service in "Represent a Client" within 10 business days.

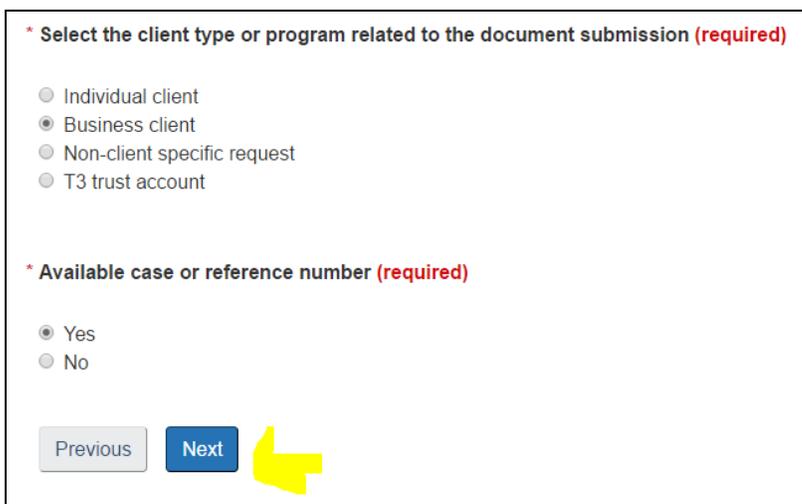
Note that you only have 10 days to submit the signed form. The phone number the client fills out on the form must match the number you gave in Step 6.

11. The next steps depend on whether or not the client signs right away.

- a. If he or she signs right away (i.e. if the client is available to sign personally during the process), you can just click on the “Submit documents” link while still logged in to submit the scanned in document.
- b. If the client cannot sign right away, you need to log back in at a later date. When you go to the initial home page after you log in at a later date, you will see “Submit documents”. Click this.



12. To submit the signed authorization form, which you printed in Step 11 and have now scanned in, select the following and hit “Next”.



* Select the client type or program related to the document submission (required)

- Individual client
- Business client
- Non-client specific request
- T3 trust account

* Available case or reference number (required)

- Yes
- No

Previous Next 

13. Enter the relevant case number (it will be on the signed form) and BN (also on the signed form) and hit “Next”.

*** Case/reference number (no spaces or dashes) (required)**

Enter:

- BN15 (program account) if you are responding to a request on behalf of a business.
- BN9 (business number) if you are submitting a signed consent for a business authorization, or if you are submitting additional documents to support a previous submission.

*** Business number (no spaces or dashes) (required)**

Previous Next

Screen ID: PAC

14. Click “Browse” and find where you have saved the signed form on your computer and select it. Enter a file description (e.g. “signed authorization”). Select “Upload file” once you have linked it.

*** Attach file (required)**

 Browse...

*** File description (required)**
(max. 254 characters)

Upload file Cancel

15. On the next screen, select the file and click “Submit”.

Current file(s) uploaded:

Select	Description	File name	File size
<input type="checkbox"/>	abc	Test.txt	0.00 KB

Total file size is 0.00 KB.
Maximum remaining file upload size is 150.00 MB.
To delete a file, check the box next to the file you wish to delete, and select [delete files](#)
[Add another file](#) **NOTE: The "Add another file" link will not appear for RC59 submissions.**

Submit Cancel

16. You will get a confirmation screen. You may want to print this.