



## Authorizing or Cancelling a Representative for a Non-Resident Tax Account

Use this form, if you are the owner of a non-resident tax account and you want to consent to the release of confidential information about your non-resident tax account to the named representative, make changes to, or cancel consent for a representative. The consent will be based on the authorization level you choose. For more information, go to "Section B – Level of authorization."

Read **all** the instructions before filling in this form.

### Part 1A – Non-resident account owner information

Complete this part to provide the non-resident account name and number for which the authorization is being requested.

Name of the non-resident account	Non-resident account number
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### Part 1B – Non-resident account owner's other CRA identifier

Complete these fields if you have another identifier with the CRA (such as a business number, social insurance number / individual tax number / temporary tax number, or a trust account number). Providing your other CRA identifier will not provide authorization for that account.

Other CRA identifier (if applicable)	Type of CRA identifier:
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### Part 2 – Authorize a representative

#### Section A – Representative information

Complete this section to provide information on the representative that you want to authorize to have access to your non-resident account. For more information on completing this section, go to "Section A – Representative information" on the attached information sheet.

<b>Individual:</b>	First name	Last name	
<b>Business:</b>	Name of business	Business number	
Telephone number	Ext.	Fax number	International telephone number

#### Section B – Levels of authorization

Tick the appropriate box and indicate the level of authorization. If you do not specify a level of authorization, the CRA will **assign Level 1**. For more information on completing this section, go to "Section B – Levels of authorization" on the attached information sheet.

- All tax years (past, present, and future)      **Level of authorization:**       Level 1 – Disclose       Level 2 – Disclose/request changes
- 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										

#### Section C – Authorization expiry date

Complete this section if you want the authorization to expire on a specific date. For more information on completing this section, go to "Section C – Authorization expiry date" on the attached information sheet.

Enter the effective expiry date:      Year      Month      Day

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**Part 3 – Cancel one or more authorizations**

Complete this section to cancel your representative(s) and remove their access to your information. Tick the appropriate box. For more information on completing this section, go to "Part 3 – Cancel one or more authorizations" on the attached information sheet.

Cancel **all** representative authorizations

**or**

Cancel the authorizations given for the individual or business identified:

<b>Individual:</b>	First name	Last name
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<b>Business:</b>	Name of business
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**Part 4 – Certification**

By **signing and dating** this form, you authorize the CRA to deal with the individual or business listed in Section A of Part 2 of this form, based on the level of authorization you provided in Section B of Part 2 **or** to cancel an authorization listed in Part 3. The CRA may contact you to confirm the information you have provided. Only the owner of the non-resident tax account or someone who has the authority to sign on their behalf can sign this form. For more information, go to "Part 4 – Certification" on the attached information sheet.

I, \_\_\_\_\_ certify that the information given on this form is,  
Print name

to the best of my knowledge, true, correct, and complete.

Signature of authorized person	Title	Telephone number	Year	Month	Day

Personal information is collected under the Income Tax Act and is used to verify compliance with obligations related to withholding, remitting and reporting of Part XIII tax. It may also be used for any other purpose related to the administration or enforcement of the Act such as compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, and, or penalties. Personal information is protected under the Privacy Act and individuals have a right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information. Within the limitations set out in the Privacy Act, individuals have a right of access to, or correction of their personal information. Personal information is described in CRA PPU 094.

## Information

### Who should complete this form?

Use this form if you are the owner of a non-resident tax account and you want to consent to the release of confidential information about your non-resident tax account to the named representative, make changes to, or cancel consent for a representative. The type of access your representative will have to your non-resident tax account will be based on the authorization level you choose. For more information, go to "Section B – Levels of authorization."

**Do not use** this form if:

- You want to authorize a representative for your individual tax and benefit or trust accounts. Instead, use Form T1013, Authorizing or Cancelling a Representative. For more information, go to [canada.ca/en/revenue-agency/services/tax/individuals/topics/authorizing-a-representative-overview/grant-authorization-a-representative.html](https://canada.ca/en/revenue-agency/services/tax/individuals/topics/authorizing-a-representative-overview/grant-authorization-a-representative.html). Online access is not available for trust accounts.
- You want to authorize a representative for your business number program accounts. Instead, use Form RC59, Business Consent for Access by Telephone and Mail. For more information, go to [canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/authorize-a-representative-business-number.html](https://canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/authorize-a-representative-business-number.html).

Non-resident account information is confidential. The Canada Revenue Agency (CRA) needs your consent to communicate with an individual, (for example, an accountant, a lawyer or an employee) or a business as your representative for information about your non-resident accounts.

Confidential information includes, but is not limited to, material related to returns, remittances, status of accounts, account balances, transactions and correspondence.

### Your responsibilities

It is your responsibility to monitor and understand the transactions your representative handles for you and to make sure that the information about your representative is current.

It is your responsibility to decide whether your representative should stay 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.

### Part 1A – Non-resident account owner information

Enter your non-resident tax account name and non-resident account number as registered with the CRA.

#### Note

If you enter only the name of a business, then all employees of that business will be authorized to deal with the CRA for you. If you enter the name of an individual and the name of a business (and its BN), then only that individual from that business will be authorized.

### Part 1B – Non-resident account owner's other CRA identifier

Enter your other CRA identifier number, such as a business number (BN); social insurance number (SIN), temporary tax number (TTN), individual tax number (ITN); or trust account number, if applicable. Providing your other CRA identifier on this form will not grant authorization to that other account. Requests for authorization on this form are for your non-resident account only.

Enter or select the type of other CRA identifier you have provided.

You will need to complete a separate form for each additional representative or for each non-resident tax account.

### Part 2 – Authorize a representative

#### Section A – Representative information

You must complete this part of the form if you want the CRA to deal with your representative by phone or mail. You must 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. If your representative is a business you can enter their BN on the provided line, otherwise it can be left blank. Also, enter the phone number of the representative you are granting authorization for.

#### Section B – Levels of authorization

You must complete this part of the form to state the level of authorization you are giving the representative that you named in "Section A – Representative information."

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 the CRA gives to your representative:

- **Level 1** – This lets the CRA only disclose information about your non-resident tax account.
- **Level 2** – This lets the CRA disclose and accept changes to information on your non-resident tax account and allows a representative to view and request changes to your non-resident tax account.

Although your representative will have the ability to request changes under level 2, they will **not** be allowed to:

- change your direct deposit information
- authorize or cancel another representative

#### Note

If you do not specify a level of authorization, the CRA will assign Level 1. Also, if you do not specify a tax year, your authorized representative will only have access to the current fiscal year.

### Section C – Authorization expiry date

If you want the authorization given in Part 2 to automatically expire, enter an expiry date. Your authorization will be effective until you or your representative cancels it or it reaches the expiry date you choose.

If you leave this section blank, the authorization will not expire unless you or your representative cancels it, or until the CRA is notified of your death.

### Part 3 – Cancel one or more authorizations

Complete this part of the form if you are cancelling an authorization on your non-resident tax account. You have two options to choose from:

- Cancel **all representative** authorizations
- Cancel the authorizations for the individual or business identified

If you enter only the name of an individual, then the authorization for that specific individual will be cancelled. If you enter only the name of a business, then the authorization for that business, as a whole, will be cancelled. If you enter the name of an individual and the name of a business, then only the authorization for that individual from that business will be cancelled.

### Part 4 – Certification

You **must sign and date** this form for the authorization to be valid. The CRA must receive the form no later than six months after the date it was signed or the CRA will not process the form.

This form must only be signed by the account owner (Canadian payer, Withholding agent, or Non-resident payee) or someone with **signing authority** for the non-resident account. An **authorized representative** cannot sign this form unless they have delegated authority (has been assigned by the business owner) or legal authority (has legal documentation to support this). For more information on representatives for non-resident accounts, go to [canada.ca/cra-representatives-non-resident-accounts](http://canada.ca/cra-representatives-non-resident-accounts).

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 account owner. To avoid processing delays, you must make sure that the CRA has complete and valid information on your non-resident file before you sign this form.

### Where do you send this form?

Send your completed form to:

Non-Resident Withholding Section  
Canada Revenue Agency  
Post Office Box 20000, Station A  
Sudbury ON P3A 5C1  
Canada

### Do you need more information?

To get more information, go to [canada.ca/cra-representatives-non-resident-accounts](http://canada.ca/cra-representatives-non-resident-accounts) or call one of the following numbers:

- **1-855-284-5946** (Canada and the United States)
- **613-940-8499** (Outside Canada and the United States)

You can also send us a fax to 1-866-765-8460 (Canada and the United States) or 705-677-7712 (outside of Canada and the United States).