



## Delegation of Authority

You can add, change, or cancel a delegated authority (DA) by using the "Authorize or manage representatives" services directly in "My Business Account" at [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount). The DA must have a **RepID before** filling in this form, or using the online service. The DA can get a RepID from the "Represent a Client" service at [cra.gc.ca/representatives](http://cra.gc.ca/representatives).

**Use this form to:**

- assign a DA to deal with the Canada Revenue Agency (CRA) on the business's behalf (Fill in parts 1, 2, 3, and 5); or
- cancel an existing DA (Fill in parts 1, 4, and 5).

Business number program account information is confidential. The CRA needs your consent to deal with an individual as your DA.

Completing this authorization form lets the DA access and update your business account information online, by telephone, or by mail. They can also access the "Authorize or manage representatives" service, as well as other services in "My Business Account" and "Represent a Client." For more information, go to [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount) or [cra.gc.ca/representatives](http://cra.gc.ca/representatives) and select "List of services for representatives of businesses."

Make sure you fill in this form correctly because we cannot change the information that you give.

**Do not use** this form **if all** of the following apply:

- you are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes, or Quebec sales tax (QST) purposes, or both; **and**
- you have a GST/HST (RT) program account that includes QST information.

Instead, use Form RC7321, *Delegation of Authority for Certain Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to [cra.gc.ca/slfi](http://cra.gc.ca/slfi).

### Part 1 – Business information

Enter the name of the business and the business number as registered with the CRA.

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

### Part 2 – Authorize a delegated authority

The name of the individual given below **must** be the same name registered with the online "Represent a Client" service. You must also provide their RepID. Otherwise, access will not be granted.

**RepID:** The RepID is a seven-character alphanumeric code that identifies your DA.

RepID:  Name of delegated authority: \_\_\_\_\_ Telephone number: \_\_\_\_\_

#### Permissions

The permissions given to the delegated authority include, but are not limited to:

- giving direction to the CRA on tax matters for the business, including accessing the online services in "My Business Account" through "Represent a Client";
- making changes to the business's identification information kept by the CRA. For example, names, addresses, and banking information;
- having signing authority for the Form RC321, *Delegation of Authority* and other forms and documents requiring a signature; and
- having the ability to add, modify, or cancel another DA or authorized representative by using the online service "Authorize or manage representatives" in "Represent a Client".

### Part 3 – Select access to program accounts

If you want to give your DA access to all program accounts, tick the **All program accounts** box. You may also automatically expire authorization by entering an expiry date. Otherwise, the authorization will stay in effect until you cancel it.

This delegation of authority applies to:

All program accounts  Expiry date (optional) (YYYY-MM-DD)

OR

If you want to be specific, you may grant access to:

- all program accounts under a specific program by providing the related program identifier and ticking the "All reference numbers" box; or
- a specific program account number by entering the program identifier and reference number.

If no program account is selected, the delegation of authority of that individual will be for all the business number program accounts. If more than two program identifiers are required, fill in another form.

Program identifier	All reference numbers	Expiry date (optional) (YYYY-MM-DD)	OR	Program identifier	Reference number	Expiry date (optional) (YYYY-MM-DD)
<input type="text"/>	<input type="checkbox"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	OR	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part 4 – Cancel one or more delegated authorities**

Fill in this part **only** to **cancel** authorizations. Tick **one** of the following options:

- A.** Cancel **all** DA authorizations for **all** program accounts.
- B.** Cancel **all** DA authorizations, only for the delegated authorities identified below. You **must** fill in the RepID **and** the name of the DA.
- RepID:  Name of delegated authority: \_\_\_\_\_  
 RepID:  Name of delegated authority: \_\_\_\_\_
- C.** Cancel **all** DA authorizations, only for the following program account:
- Program identifier:  Reference number:
- D.** Cancel authorization for the DA identified below for the following program account: You **must** fill in the program identifier, the reference number, the RepID, and the name of the DA.
- Program identifier:  Reference number:   
 RepID:  Name of delegated authority: \_\_\_\_\_  
 RepID:  Name of delegated authority: \_\_\_\_\_

**Part 5 – Certification**

You **must sign and date** this form. The CRA **must** receive this form **within six months** of the date it was signed or it will **not** be processed. This form **must** **only** be signed by an individual with **proper authority** for the business (see the choices below). An **authorized representative cannot** sign this form **unless** they have **delegated authority**. 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 business. To avoid processing delays, you **must** make sure that the CRA has complete and valid information on your business files **before** you sign this form.

By **signing and dating** this form, you authorize the CRA to deal with the individual listed in Part 2 of this form **or** to cancel the authorization of the delegated authority listed in Part 4. We may contact you to confirm the information you have given.

The individual signing this form is (tick one box only):

- an owner                       a partner of a partnership                       a corporate director                       a corporate officer  
 an officer of a non-profit organization                       a trustee of an estate                       an individual with delegated authority

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

Title: \_\_\_\_\_ Telephone number: \_\_\_\_\_

I certify that the information given on this form is correct and complete.

Signature:  Date (YYYY-MM-DD):

**Business's responsibilities**

You should have a list of people with proper authority for your business. If your list changes, you need to let us know right away. Send us official documents notifying us of the change so our records on your business are up to date.

You are also responsible for:

- updating our list of people with proper authority to sign this form;
- making sure that all authorized representative information is up to date;
- monitoring and understanding what the DA is doing for your business;
- reviewing services available to your DA; and
- deciding if your DA should continue to represent you.

You can view your DA's activity online with "My Business Account." We may add new services that your DA can access. For a list of online services, go to [cra.gc.ca/representatives](http://cra.gc.ca/representatives).

**Send the completed form to your tax centre**

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

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

Jonquière Tax Centre  
2251 René-Lévesque Boulevard  
Jonquière QC G7S 5J1

Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2

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

St. John's Tax Centre  
290 Empire Avenue  
St. John's NL A1B 3Z1

For more information, go to [cra.gc.ca/taxcentre](http://cra.gc.ca/taxcentre) or call us at 1-800-959-5525.

Personal information is collected under the *Income Tax Act*, *Excise Tax Act*, and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts 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 interest payable, penalties or other actions. 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 bank number CRA PPU 223.