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Business Consent for Certain Selected Listed Financial Institutions

Use this form to authorize a representative for your business number program accounts.

The Canada Revenue Agency (CRA) needs your permission to deal with a representative. There are two kinds of representatives: an individual (like an accountant, a lawyer, or an employee) or a firm.

Only use this form if both 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
- You have a GST/HST (RT) program account that includes QST information

Do not use this form to:

- Authorize a representative for income tax purposes to access your individual income tax and benefit, or trust accounts. For more information, go to canada.ca/taxes-representative-authorization. Online access is not available for trust accounts.
- Authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see Income Tax Information Circular IC70-6R9, Advance Income Tax Rulings and Technical Interpretations, or GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service.

For more information, including the definition of an SLFI for GST/HST and QST purposes, go to canada.ca/gst-hst-financial-institutions. If you need help determining which form to use, call 1-855-666-5166.

Part 1 – Business information

Enter the business name and the business number (BN) as registered with the CRA.

Business name

Business number

Part 2 – Representative information

Choose one of the following options and fill in the required information.

Option 1 – Authorize access by telephone and mail

If you are authorizing an individual, enter their full name and BN if applicable. If you are authorizing a firm, enter the name and BN of the firm. If you want us to deal with a specific individual in that firm, enter the individual's name and the firm's name and BN. If you do not identify an individual of the firm, then you are authorizing us to deal with any employee from that firm.

Name of individual

Telephone number

Name of firm

Business number

Part 4 – Certification

You must have signing authority for the business in order to sign this form. Forms that cannot be processed will be returned to the individual or business. We may contact you to confirm the information you have given.

Choose the appropriate option:

- I am the:** owner
 corporate director, corporate officer, individual with delegated authority, officer of a non-profit organization, partner of a partnership, or trustee of a trust

This form will not be processed if your name does not match the one in our records. To avoid processing delays, verify **before** signing this form that we have complete and valid information on file for you.

First name: _____ Last name: _____

Title: _____ Telephone number: _____

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

Signature: _____ Date (YYYYMMDD):

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Once completed, **send this form to the Prince Edward Island Tax Centre** within **six months** of the date it was signed or it will not be processed. For more information, go to canada.ca/tax-centres.

You can also view, give, **or** cancel consent online using My Business Account at canada.ca/my-cra-business-account. Representatives can manage their own authorizations at canada.ca/taxes-representatives.

Our goal is to process RC7259 forms within 15 business days from when they are received.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act, the Excise Tax Act, An Act Respecting the Québec Sales Tax, the Tax Administration Act, and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal and provincial acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign 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, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at canada.ca/cra-info-source.

Your responsibilities

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

Other responsibilities include:

- making sure that the list of people with authority to sign this form is up to date in our files
- keeping representative information up to date
- monitoring and understanding what your representative is doing on behalf of your business
- reviewing services available to which your representative has access
- deciding if your representative should continue to represent you

To see the type of access your representative has, go to **canada.ca/cra-login-services**. We may add new services that your representative can access with your consent. For a list of online services, go to **canada.ca/taxes-representatives**.

Cancel consent

To cancel consent, use form RC7259X, Cancel Business Consent or Delegated Authority for Certain Selected Listed Financial Institutions, or go to **canada.ca/my-cra-business-account**.

Delegated authority

To authorize a delegated authority, see the online services:

- My Business Account at **canada.ca/my-cra-business-account**
- Represent a Client at **canada.ca/taxes-representatives**

You can also use form RC7321, Delegation of Authority for Certain Selected Listed Financial Institutions.

Business number program accounts

A program account number has three parts:

- a nine-digit **business number** (BN) to identify the business
- a two-letter **program identifier** to identify the program type
- a four-digit **reference number** to identify each account a business has within a program type

List of supported program identifiers

You can use **only** the following program identifiers on this form:

- CT fuel charge
- RC corporation income tax
- RD excise duty
- RE excise tax
- RG air travellers security charge
- RM import/export (no online access available)
- RN excise tax on insurance premiums
- RP payroll deductions
- RR registered charities
- RT goods and services tax/harmonized sales tax (GST/HST) and Quebec sales tax (QST)
- RZ information returns: T5, T5007, T5008, T5013, T5018, TFSA, Shelter Allowance for Elderly Renters (SAFER), T2202 – Tuition and Enrolment Certificate, RRSP contribution receipts, RRSP and RRIF non-qualified investments, Pooled Registered Pension Plan (PRPP), Part XVIII – International Exchange of Information on Financial Accounts, Part XIX – International Exchange of Information on Financial Accounts
- SL softwood lumber products export charge