

## **CRA improves processes for authorizing tax reps: what's new?**

The Canada Revenue Agency (CRA) plans to implement the following changes to their authorization processes for individuals as of February 2020.

### ***OFFLINE ACCESS: Access to taxpayer information by telephone, in writing and in person***

The CRA is introducing the new AUT-01 form, that combines the current T1013, RC59 and NR95 forms in one form. The AUT-01 form is designed for those who may still prefer or need to communicate with the CRA offline, so it can only be mailed or faxed to the CRA.

If you already have online authorization, do not submit a AUT-01 form. The CRA will process all authorization requests that it receives as new requests, and consider them as overriding previous requests if the representative named is already on file. Therefore, tax representatives will lose their online access if they submit a new AUT-01 form.

### ***TWO OPTIONS FOR ONLINE ACCESS: Access to taxpayer information via Represent a Client, by telephone, in writing and in person***

The CRA will offer two online options for representative authorizations.

#### *Option 1 – T1 software*

Practitioners using T1 tax preparation software will find that the current electronic version of the T1013 form has been discontinued. Electronic submission of authorizations using T1 software will now generate a new signature page for your client to complete and sign. Once signed, the authorization request can be e-submitted to the CRA using the T1 software. The signed copy of the new signature page must be maintained in either hard copy or electronic format for six years.

#### *Option 2 – Represent a Client (RaC)*

A new authorization process for individuals will be introduced in Represent a Client (RaC) that mirrors the existing [business authorization process](#). The new process will require the practitioner who has a RepID to log into RaC and print a signature page for their client to sign. Once signed, the practitioner will upload the completed signature page in RaC. This authorization process does not require the use of T1 software.

### **Other important changes**

- Electronically submitted authorizations using T1 software will no longer be denied when there is a “care of” address on your client’s CRA account at the time of submission.
- Barcodes for authorizations will be discontinued.
- Authorizations that are currently active with the CRA will no longer be cancelled on the death of a taxpayer.

As noted, these changes take effect in February 2020. Existing authorizations will remain active, so there is no need to submit a new authorization form.