

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

1.0 What's new for 2015?

1.1 W series messages

Most T1013 forms sent electronically are processed immediately; but sometimes it is not possible to update the authorization right away. In those cases, you will receive a warning message. **W103** is a message that will be returned starting in February 2015.

W103

Thank you for using the e-submission service.

Your submission has been accepted; however, to authorize online access, the Canada Revenue Agency (CRA) is sending a letter requesting the taxpayer to contact us.

In the meantime, the taxpayer's account information may be available by telephone and in writing.

You will receive message W103 only when there is a care of address on your client's account.

1.2 Watermark on Form T1013 sent electronically

You must have a signed and dated Form T1013 before you send the CRA the form electronically.

You will now see a watermark on Form T1013 when you print it after you have sent it electronically. The purpose of the watermark is to tell you that you should not send a paper copy of the form because the CRA has received it electronically. If you send the CRA a form with a watermark, it will not be processed.

2.0 What are the benefits of sending Form T1013 electronically?

1. E-submitting is the fastest way to get yourself updated as a representative on your clients' accounts.
2. You avoid potential delays associated with mailing paper T1013s. We process the majority of the T1013s submitted electronically immediately.
3. In most instances, you will be able to access your clients' information immediately through the Represent a Client online service.
4. Form T1013 can be electronically submitted independently from the T1 return.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

5. You can E-submit Form T1013 year round. The E-submission web service is not available between 3am and 6 am ET daily, as well as three weekends per year for maintenance.

2.1 How long does it take to process a paper T1013?

T1013s that are received in paper format, including 2D Bar-code will be processed within 20 business days of receipt by the CRA.

3.0 How to E-Submit T1013s

3.1 What do I need to do in order to submit Form T1013 electronically?

1. You must be a registered EFILER in good standing and use a CRA certified professional tax software that allows you to submit the T1013. For more information about Efile go to www.efile.cra.gc.ca.
2. To become a registered representative you must register your Business Number (BN), or get a RepID or GroupID through the CRA's Represent a Client online service. For more information about Represent a Client, or to register with the service, go to www.cra-arc.gc.ca/representatives.

3.2 Can I electronically submit a Form T1013 before a taxpayer has signed and dated the form?

No. You do not have the legal authority to e-submit a T1013 without a signed and dated copy from the taxpayer. The taxpayer must sign and date the form T1013 **before** it can be e-submitted.

3.3 Do I need to send a paper copy of the T1013 after I file it electronically?

No. Once you have electronically submitted form T1013, do not send us a paper copy of the T1013. You should only send the CRA a copy of the T1013 when requested.

3.4 Do I have to submit a new T1013 each year?

No. Do not submit a T1013 each year unless modifications to your authorization are required. The authorization will stay in effect until it is cancelled by you or the taxpayer; it reaches the expiry date that was chosen, or upon the taxpayer's death.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

3.5 How can I check to see if I am already authorized on my client's account?

1. Refer to the Client List in the Represent a Client Portal at www.cra-arc.gc.ca/representatives to identify your client's authorization level

or

2. Enter your client's SIN in Represent a Client to see if you have online access to their file.

If you find that you are able to access your client's account or see their name on your client list, do not send another Form T1013 unless changes to your authorization are needed.

3.6 Can a trustee in bankruptcy electronically submit a T1013?

Yes. As long as the criteria found in Section 3.1 *What do I need to do in order to submit Form T1013 electronically?* is met, a bankruptcy trustee representative can electronically submit a T1013.

4.0 Duplicate Requests

4.1 What is a duplicate request?

You have made a duplicate request when you send the CRA Form T1013 for a client you are already authorized as a representative for.

4.2 What will happen if I continue to submit T1013s after I file them electronically or if I am already the representative on a taxpayers account?

The CRA does not process T1013s where you are already an authorized representative on the taxpayer's account. These T1013s are considered duplicates. If we receive a paper T1013 that is a duplicate, we will bundle all paper forms that you have submitted and return them to you unprocessed. You will be asked to remove all duplicate T1013s.

Refer to your client list in Represent a Client to verify if you are already authorized as a representative on a taxpayer's account.

5.0 Sometimes when I send Form T1013 electronically, the authorization is not updated right away. Why is that?

Most T1013 forms sent electronically are processed immediately; but sometimes it is not possible to update the authorization right away. In those cases, you will receive one of the following warning messages:

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

5.1 W101

Thank you for using the e-submission service.

Your submission has been accepted, however, we require additional time to action your request.

If information is missing and the authorization cannot be updated to the taxpayer's account, the Canada Revenue Agency (CRA) will strive to obtain the required information directly from the taxpayer.

The CRA seeks to action this form within five business days. After this period, please review your client list in the Represent a Client portal to confirm that your submission has been processed.

Some examples of why you may receive W101 are:

- Taxpayer under the age of 16
 - The form is being reviewed to ensure that one of the parents has signed the T1013.
- An executor has signed the T1013 for a deceased taxpayer
 - The form is being reviewed to ensure that the person who signed the T1013 is recognized as the legal representative on the taxpayers account.

If you receive W101 message there is no further action required by you or the taxpayer. If you do not get access to your client's information after 5 business days, your client should contact the Individual Income Tax Enquiries service at 1-800-959-8281.

5.2 W102

Thank you for using the e-submission service.

Your submission has been accepted for processing, however, the Canada Revenue Agency (CRA) requires additional information before the form can be processed. The following are some of the possible causes and potential resolutions:

- If the taxpayer is deceased or the T1013 is signed by someone other than the taxpayer, ensure all required legal documents (Last Will and Testament or Power of Attorney, etc.) are sent to the taxpayer's Tax Centre without delay.
- The submission of the T1 return or the updating of a taxpayer's address may also allow for the updating of the electronically submitted T1013.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

This information must be received by the CRA within six months of the signature date on the form submitted or it will not be processed.

Some examples of why you may receive W102 are:

- Your client is a first time filer and the T1013 will be processed once the tax return has been processed.
- Your client's personal contact information may need to be updated.
 - The taxpayer should contact the Individual Income Tax Enquiries service at 1-800-959-8281.
- Your client has signed a T1013 for a deceased taxpayer but they are not authorized as the Executor on our system.
 - Ensure that the legal documents have been sent to CRA. Once the Executor is authorized on the account, the T1013 will be processed.
- Your client is Power of Attorney or Legal Guardian but they are not authorized as the taxpayer's legal representative on our system.
 - Ensure that the legal documents have been sent to CRA. Once the Power of Attorney or the Legal Guardian is authorized on the account, the T1013 will be processed.

This information must be received by the CRA within six months of the signature date on the form submitted or it will not be processed.

6.0 T1013 E-Submission Monitoring Program

6.1 What is the CRA's monitoring program and why was I selected?

The CRA monitors a portion of electronically submitted T1013 forms throughout the year. If you are selected for a review, you will be asked to provide paper copies of the forms that were submitted electronically.

6.2 Do I need to keep copies of T1013's that were not immediately updated?

Yes. You are required to keep all the T1013's that you electronically submitted and that you received a confirmation number for as you are required to have a signed and dated T1013 prior to all e-submissions.

6.3 What happens if I do not provide the CRA the T1013 Forms that were requested?

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

If the requested forms are not provided, you will be removed as the authorized representative from all of the selected taxpayers' accounts.

6.4 What are the consequences of not providing requested T1013s?

If you are missing some of the requested forms you will receive a warning letter and be subjected to future reviews.

If you do not provide any of the requested forms or if you repeatedly do not provide us with all of the requested forms, your privilege to E-submit the T1013 will be suspended for the period of one year and be subject to review at that time.

7.0 T183 cannot be used in place of the T1013

7.1 What is the difference between Form T1013 and Part D of Form T183?

T183

Part D of a T183 authorizes the CRA to deal with the electronic filer named in Part F as a representative for:

- Income tax matters for the tax year identified on the T183 only.
- Part D of a T183 grants Level 2 authorization for that specific tax year.
- Does not provide online access.

T1013

A T1013 electronically submitted to the CRA allows you to:

- Act on behalf of a taxpayer for all tax years.
- In most cases, it also allows for online access via the Represent a Client portal and is linked to your RepID, GroupID, or BN.

Levels of authorizations can be either Level 1 – disclosure of information or Level 2 – disclose and request changes to taxpayer's accounts.

7.2 Do I need a signed copy of the T1013 if my clients have signed Part D of Form T183?

Yes. You have no authority to electronically submit Form T1013 without a signed and dated paper copy of the form T1013.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

8.0 Steps to follow if your client is not the taxpayer

If your client is a legal representative or an executor of an estate, the CRA requires that the legal document to support their role be submitted and updated to our system. This will ensure that we recognize them as having authority to nominate you as their representative and sign the T1013.

8.1 What steps should I follow when dealing with Legal Representatives?

E-submit the T1013 and our system will update the T1013 immediately once the legal document has been processed. Ensure the following:

- ✓ The SIN, first name, and last name in Part 1 of the form must be those of the taxpayer your client is representing.
- ✓ Tick the legal checkbox in Part 5 of the T1013.
- ✓ The legal representative signs and dates the T1013.
- ✓ If there are joint legal representatives named in the legal document, make sure that all of the representatives sign the Form T1013.
- ✓ Mail a copy of the legal documents to the taxpayer's tax centre (same address as on the back of the T1013).
- ✓ Make sure that a complete copy of the legal document is being sent to the CRA, not the original.
- ✓ Keep the T1013 in your records for six years.

The sooner the CRA gets the complete signed and dated copy of the legal document, the sooner it will process the Form T1013 you sent electronically.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

8.2 What are the different types of legal representatives?

A) Executor

Deceased Taxpayer – Single Executor

An executor is someone named in a will to act as the legal representative to handle a deceased person's estate. If your client is the executor for a deceased taxpayer:

- Ensure that you have taken all steps provided in the checklist found in section [8.1 What steps should I follow when dealing with Legal Representatives?](#)

Deceased Taxpayer - Joint or Multiple Executors

Joint executors are two or more co-executors who are joined in the execution of a will. If your clients are the joint executors for a deceased taxpayer:

- Ensure that you have taken all steps provided in the checklist found in section [8.1 What steps should I follow when dealing with Legal Representatives?](#)
- If there are joint legal representatives named in the legal document, make sure that all of the representatives sign the Form T1013.

When your client has no will

If your client is saying they are the executor for a deceased person and there is no will, ask them to send their request to the CRA and outline their request to be named as executor. If we are able to accept their request, we will update our system and your e-submitted T1013 will be processed.

B) **Power of Attorney**

A Power of Attorney (POA) is a document that gives a person the right to make binding decisions for another. If your client is the POA for a taxpayer:

- Ensure that you have taken all steps provided in the checklist found in section [8.1 What steps should I follow when dealing with Legal Representatives?](#)
- If there are joint legal representatives named in the legal document, make sure that all of the representatives sign the Form T1013.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

C) Legal Guardians

Legal guardian is a person who:

- Is legally appointed by the provincial court, with the appropriate documentation, to manage and care for the affairs and assets of a person who is incapable of managing those affairs and assets themselves and
- Has the legal authority and duty to care for another person or property, usually because of the other person's infancy, incapacity or disability.

If your client is the Legal guardian for a taxpayer:

- Ensure that you have taken all steps provided in the checklist found in section [8.1 What steps should I follow when dealing with Legal Representatives?](#)
- If there are joint legal representatives named in the legal document, make sure that all of the representatives sign the Form T1013.

Incapacitated Adults

If your client is representing an adult child who is incapacitated, ask them to send a letter to the CRA (same address as on the back of the T1013) with a letter from the child's physician identifying the impairment and their request to be the adult child's legal guardian for CRA purposes. If we are able to accept their request, we will update our system and your e-submitted T1013 will be updated.

Taxpayer that is signing the T1013 is under age 16

If the taxpayer is under the age of 16, ensure the following:

- The SIN, first name and last name on the form must be those of the under-aged taxpayer.
- A parent or guardian must sign the form.
- Select **Yes** for the Legal Representative Signature checkbox.
- Enter the name of the parent / legal guardian in the Print Name field of the T1013 as "Jane Smith - Mother" or "John Smith – Father."

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

9.0 Your Responsibilities as a Representative

9.1 How long am I required to keep the signed T1013?

You must keep the signed T1013 for six years—either in a paper or electronic format (PDF), as long as it can be produced when requested.

9.2 Do I have to submit a new T1013 each year?

No. Do not submit a new T1013 each year unless modifications to your authorization are needed. The authorization will stay in effect until it is cancelled by you or the taxpayer; it reaches the expiry date that was chosen, or upon the taxpayer's death.

If you are submitting paper T1013s, ensure that you have removed all duplicate T1013s where you are already authorized as a representative on a taxpayer's account.

Refer to your client list in Represent a Client to verify if you are already authorized as a representative on a taxpayer's account.

9.3 Does the Canada Revenue Agency accept digital and electronic signatures on Form T1013?

No. For now, we are not accepting these types of signatures on Form T1013, *Authorizing or Cancelling a Representative*. However, the Canada Revenue Agency is checking the possibility of accepting digital and electronic signatures.

9.4 Am I required send another T1013 if my client's tax return is being adjusted?

No. Make sure you check your client list in Represent a Client to make sure you are authorized as a representative on a taxpayer's account.

If you are already a representative on your client's account:

- Do not send another T1013.

If you are not already the representative on your clients account:

- E-submit a Form T1013
- If you have to send T1013 by paper, allow up to 20 business days plus mailing time for processing.

T1013 — Form T1013, Authorizing or Cancelling a Representative – FAQs for tax preparers

9.5 What do I do if a client no longer requires me to be a representative on their account?

If a client indicates that they no longer require you to be their representative, it is your responsibility to remove yourself from their account through the Represent a Client portal or by calling the Individual income tax and trust enquiries service.

Even if you have removed yourself from a taxpayer's account, you are still required to keep the signed paper T1013 that authorized you to electronically submit the form for that client for six years.