**Using Represent a Client (RAC) as a CVITP Tax Preparer**

CVITP tax preparers should follow specific guidelines when using the Represent a Client (RAC) portal. The standard process requires filing an authorization through UFile with the client's consent. This grants the tax preparer level 1 access, allowing the preparer to view and print tax information, and the authorization automatically expires at 11:59 pm Eastern time on the same day.

While it is technically possible to obtain higher-level RAC access or extend the authorization period using other methods, it falls outside the CVITP process. This means it is not covered by CVITP's liability protections.

**Considerations for Organizations Outside CVITP**

Some organizations providing tax assistance may not be part of CVITP and might need to obtain client authorization through alternative RAC methods.  However, clients should be informed of the risks and liabilities associated with these methods.

For example, it is possible to request level 2 access, which allows both viewing and editing of most tax information and does not have an automatic expiry.

However, this **poses higher risks**, such as:

- **Data breaches**

- **Improper authorization**

- **Phishing scams**

- **Internal misuse of client information**

These methods can also require additional steps. The client must either:

- Grant access **directly through their My Account** (which they must have access to themselves).

- Approve the request submitted through an organization's RAC portal by confirming via **My Account** or providing detailed identity verification along with a signed authorization statement.

- Submit a **CRA AUT-01 form**, signed by the client, which only allows **offline access** to their tax information.

**Ensuring Safe Use of RAC**

RAC is a great tool, but it should be used carefully and ethically. Clear policies should be in place to protect client information and ensure proper consent, especially when using RAC outside the CVITP process.

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