

Instructions for FTB 3520 – Power of Attorney Declaration

General Information

What's New - Online POA Submission

Our enhanced MyFTB provides access to more tax information, online services, and new ways to communicate with the Franchise Tax Board (FTB). Beginning 2016, taxpayers and representatives should submit POA declarations online through the enhanced MyFTB, unless you meet one of the following exceptions for paper submissions:

- Located in a declared disaster area
- Documented physical/mental impairment
- Non-professional representative (for example, relative, friend, etc.)
- First-time filer for the State of California
- Do not have a PTIN, EFIN, California CPA or CTEC number (for example, attorney)
- Estates and trusts
- Active duty military member in combat zone
- Other (for example, no computer, nontax debt, etc.)

Electronically submitted POA declarations will be processed faster than those submitted on paper.

All taxpayers and representatives who want access to the enhanced MyFTB must register. The following changes will become available to you and your representative through MyFTB:

Important Notes for POA Representatives Regarding MyFTB Registration

Beginning 2016, we will no longer mail paper copies of most notices to POA representatives. POA representatives who have registered on MyFTB and provided a valid email address on the POA declaration will receive electronic notifications each time we send a notice to one of their clients. When using a non-FTB POA declaration, representatives must modify the form to include their email address to receive email notifications. Representatives who have not provided an email address will be able to view the notices for their clients, but they will not receive a notification when we issue a notice.

- Representatives who do not have a PTIN, EFIN, California CPA number, or CTEC number may not create a MyFTB account and must submit a paper FTB 3520, *Power of Attorney Declaration*.
- To assist in POA processing, use your PTIN when you register for your MyFTB account and include your PTIN when you submit a POA declaration, if available.
- For representatives who are not able to register for MyFTB, the taxpayer must provide them paper copies of notices.

Individuals

- Submit your POA declaration online through your **MyFTB** account.
- Revoke your POA declaration online – if you submitted your POA declaration online, faxed, or mailed to us on or after October 1, 2014.

POA Representatives with a PTIN, EFIN, California CPA number, or CTEC number may do the following:

- Submit a POA declaration online
- Add or delete a representative (based on POA privileges)
- Revoke POA declarations submitted to us online, faxed or mailed to us on or after October 1, 2014.

For information on how to submit your POA declaration online, and new POA features through the enhanced MyFTB, go to ftb.ca.gov and search for **poa information**.

A. Purpose

Use FTB 3520, *Power of Attorney Declaration*, to grant authority, or to receive confidential tax information or to represent you before us.

This form can also authorize an individual to receive information from our nontax programs, such as Court-Ordered Debt Collections and Vehicle Registration Collections (Part 7 – Nontax Issues).

B. General Privileges

Unless you specify additional privileges in Part 5 – Additional Privileges, your representative is authorized as attorney-in-fact to:

- Talk to FTB agents about your account.
- Receive and inspect your confidential tax information.
- Represent you in FTB matters.
- Waive the California statute of limitations (SOL).
- Execute settlement and closing agreements.
- Request information we receive from IRS.

C. Duration

Generally, your Power of Attorney (POA) remains in effect until you revoke it. Use the chart below to determine how long your POA remains in effect.

Important: Submitting a new POA declaration revokes prior POA declarations for overlapping tax periods unless you complete Part 6 – Retention or Revocation of a Prior POA.

Your Completed FTB 3520	POA Duration
If you complete any of the following: Part 4 – Tax Years or Income Periods Covered by the POA Part 5 – Additional Privileges Part 7 – Nontax Issues	Remains in effect until revoked
Part 3 – Authorization for All Tax Years or Income Periods for a Limited Duration	Expires four years from the date the POA is signed or is revoked
If you completed all of the following: Part 3 – Authorization for All Tax Years or Income Periods for a Limited Duration Part 4 – Tax Years or Income Periods Covered by the POA Part 5 – Additional Privileges	Part 3: Expires four years from the date the POA is signed or is revoked Parts 4 and 5: Remains in effect until revoked
Your Completed Non-FTB Forms	Remains in effect until revoked

D. Other Acceptable Forms

We encourage you to use FTB 3520 for faster processing of POA declarations. When using a non-FTB POA declaration, you must modify the form to include your representative's email address to ensure that they receive email notifications, if eligible. We accept the following non-FTB forms with modifications:

Federal Form 2848, *Power of Attorney Declaration of Representative*

If you use federal Form 2848, you must modify so it applies to FTB matters. To grant authorization, write 540, 100S, 565, etc., under Section 3, within the Tax Form Number box and specify the tax years or income periods. **Include your representative's email address under Description of Matter in Section 3.**

BOE 392, *Power of Attorney*

BOE 392 is a joint Power of Attorney form used by the following State of California agencies: the Board of Equalization, Franchise Tax Board, and the Employment Development Department. You must check the Franchise Tax Board box to give the representative authorization to work with us. In addition, when you check the appropriate boxes at the bottom of PAGE 1, you must indicate the representative is the attorney-in-fact for FTB purposes and indicate what you authorize the representative to do. **Include your representative's email address next to the FTB check box on PAGE 2.**

Other POA Documents

We also accept handwritten, general, or durable POA declarations; however, they **must** contain the following required information:

- The taxpayer or business entity name and mailing address.
- Social security number or business entity identification number.
- The representative(s) name, address, telephone number, fax number, and email address.
- The types of FTB matters involved.
- The specific tax years or income periods involved, including the accounting period beginning and accounting period ending dates.
- A clear statement that grants an individual(s) authority to represent you before the Franchise Tax Board and specifies the actions authorized.
- For estate tax matters, the decedent's name and date of death, the representative's authorization, your signature, and the date.

Federal Form 8821, *Tax Information Authorization*

Federal Form 8821, properly modified for state purposes, is very limited in its scope and only allows the appointed party to receive confidential information.

If you use federal Form 8821, you must modify it so it applies to FTB matters. **Include your representative's email address on Line 2 under the Appointee's name and address.**

E. Where to File

Important: File POA declarations online using MyFTB.

If you qualify for an exception to online submissions, indicate your exception by checking the applicable box under Exceptions for Paper Filing on the FTB 3520, and mail POA forms separately from the tax return or other correspondence. Keep a copy for your records. For more information, go to ftb.ca.gov and search for **poa information**.

Online Submission	Go to ftb.ca.gov and search for myftb
Revocation Fax	916.845.9144
Mail	POA UNIT FRANCHISE TAX BOARD PO BOX 2828 RANCHO CORDOVA CA 95741-2828

F. Fiduciary (estates, trusts, trustees, executors, administrators, receivers, or guardians)

A fiduciary stands in the position of a taxpayer and acts as the taxpayer, not as a representative. To authorize an individual to represent or perform certain acts on behalf of the estate or trust, the fiduciary must file a POA declaration. We recommend that you provide a certificate of trustee (as provided by Probate Code Section 15603) with the POA declaration. Otherwise, if you are required to file IRS Form 56, *Notice Concerning Fiduciary Relationship*, you may attach a copy to your FTB 3520, *Power of Attorney Declaration*.

G. Termination (death of taxpayer)

When a taxpayer dies, a new POA declaration must be established for their estate. The legal representative of the estate, as established under the Probate Code, has authority to act on behalf of the estate pursuant to a valid will executed by the deceased, Letters of Testamentary, or Letters of Administration issued by a court.

H. Incapacity or Incompetency

A POA is generally terminated if you become incapacitated or incompetent. The POA relationship can continue if you authorize this in Part 5 – Additional Privileges, or if you have a durable power of attorney indicating the authority conferred shall be exercisable notwithstanding your subsequent incapacity (or otherwise conforms to Probate Code Section 4124).

General Instructions

You must complete a separate FTB 3520, *Power of Attorney Declaration*, for each taxpayer.

Part 1 – Taxpayer Information

Individual

Enter your name, address, telephone number, and social security number (SSN) or individual taxpayer identification number (ITIN). Do not use your representative's address or post office box.

Fiduciary (estates, trust, trustees, executors, administrators, receivers, or guardians)

Enter your estate or trust name, address, telephone number, and Federal Employer Identification Number (FEIN). If the Internal Revenue Service (IRS) did not provide you a FEIN, provide your SSN. The fiduciary must sign and date.

Business Entity

Enter the legal business or trade name, address, telephone number, business entity number (CA corporation number, FTB assigned number, Secretary of State (SOS) number, FEIN).

Exception for Paper Filing

For taxpayers and representatives:

You should file your POA declaration online using MyFTB, unless you qualify for an exception. If you meet one of the exceptions, you must check the box that qualifies you to file a paper FTB 3520, *Power of Attorney Declaration*.

Part 2 – Representative

Enter the representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than two representatives, attach a separate sheet listing all the required information.

Enter the representative's address, telephone and fax number, IRS Central Authorization File (CAF) number, or Practitioner Tax Identification Number (PTIN) and email address.

Part 3 – Authorization for All Tax Years or Income Periods for a Limited Duration

Check this box if you want to authorize your representative to represent you regarding all FTB matters, regardless of the tax year or income period involved. This authority automatically expires four years from the date this POA declaration is signed or a new POA is filed revoking this authorization. To extend this authority for an additional four years you must file a new POA declaration.

To retain a specific tax year or income period beyond the four year expiration date, list them in Part 4 – Tax Years or Income Periods Covered by the POA.

Example: You would like your representative to handle all your FTB matters for the next four years and you check the box in Part 3. In addition, you just filed a claim for refund for the 2013 tax year and you wish to prevent expiration of your representative's authority for that tax year. To prevent the expiration of your representative's authority, list 2013 in Part 4 – Tax Years or Income Periods Covered by the POA.

Part 4 – Tax Years or Income Periods Covered by the POA

If you checked the box in Part 3 – Authorization for All Tax or Income Years for a Limited Duration, enter any tax years or income periods that you want to retain beyond the four year POA expiration date. Do not use a general reference such as “all years,” or “all taxes.” A POA with a general reference is invalid.

If you **did not** check the box in Part 3 – Authorization for All Tax or Income Periods for a Limited Duration, enter the tax years or income periods that you want covered by this POA in Part 4A – Calendar Year, or 4B – Fiscal and Short-Period Income Years. Do not use a general reference such as “all years,” or “all taxes.” A POA with a general reference is invalid.

You may list any current or past tax years or income periods as of the date you sign the POA. You may also designate future tax years or income periods that end no later than three years after the date we receive the POA. We determine the future three tax years or income periods starting **after** December 31 from the year we receive the POA.

4A – Calendar Year

Enter the calendar year tax returns you want covered under Part 4 – Tax Years or Income Periods Covered by the POA. A calendar year begins on January 1 and ends on December 31.

You cannot have calendar and fiscal years that overlap listed on the POA in Part 4A, Part 4B, Part 8A, and Part 8B.

4B – Fiscal and Short-Period Income Years

Enter the fiscal and short-period tax returns you want covered under Part 4 – Tax Years or Income Periods Covered by the POA. A fiscal year begins on any other day than January 1. A short-period tax return is for an income year less than 12 months. You must enter the beginning and ending dates for this POA to be valid.

Part 5 – Additional Privileges

A POA gives representatives general privileges; use Part 5 to indicate additional privileges your named representative can perform.

Authority to sign your tax return – You can authorize your representative to sign your individual tax return **only** under limited circumstances.

You must check the box (es) that indicates the reason you authorize your representative or agent to sign your individual tax return. If you do not check a reason, the POA is invalid.

Receive, but not endorse, refund check – We send your refund check to the address listed on your tax return. You can authorize your representative to receive your refund check in Part 5. To make arrangements for us to send your refund check to your authorized representative, call us at 800.852.5711.

Part 6 – Retention or Revocation of a Prior POA

When you file your POA declaration, it automatically revokes any prior POAs that you filed with us for all tax years or income periods authorization (Part 3 – Authorization for All Tax Years or Income Periods for a Limited Duration) or the **same** tax years or income periods (Part 4 – Tax Years or Income Periods Covered by the POA). To prevent the automatic revocation, check the box in Part 6 and attach a copy (**all** pages) of the POAs you are retaining.

You and your representatives can revoke or retain a prior POA declaration online if you either faxed or mailed the POA declaration to us on or after October 1, 2014, or you submitted the POA declaration online. You can also revoke a POA declaration by fax or mail. You must provide us with a newly signed and dated copy of the prior POA declaration with “**REVOKE**” written across the top of PAGE 1. If you do not have a copy of the prior POA declaration, fax a signed statement that instructs FTB to revoke it. In your statement, include your name, address, telephone number, and SSN or business entity identification number. Also, include your representative’s name and address in your statement. A representative can revoke their POA by faxing or mailing us a signed and dated statement that includes the taxpayer’s name, address, SSN or business entity identification number, and the tax years or income periods they are withdrawing from.

Important Information

If you revoke your POA with BOE or IRS, it does not automatically revoke your FTB POA. You must file a separate revocation with us.

Part 7 – Nontax Issues

Check all the boxes that apply. If you are completing this POA declaration for nontax issues only, you do not have to complete the rest of this form. Go to Part 9 – Signature Authorizing a POA, sign, and date the POA declaration.

Part 8 – Authorization to Receive Confidential Information Only

When you check this box, you authorize your representative to receive confidential information only for the specific years listed in Part 8.

Your representative cannot represent you before FTB to resolve your issues. You cannot select this option if you checked the box in Part 3 – Authorization for All Tax Years or Income Periods for a Limited Duration.

8A – Calendar Year

Enter the calendar year tax returns you want covered under Part 8 – Authorization to Receive Confidential Information Only. A calendar year begins on January 1 and ends on December 31.

8B – Fiscal and Short-Period Income Years

Enter the fiscal and short-period tax returns you want covered under Part 8 – Authorization to Receive Confidential Information Only. A fiscal year begins on any other day than January 1. A short-period tax return is for an income year less than 12 months. You must enter the beginning and ending dates for this POA declaration to be valid. You cannot have calendar and fiscal years that overlap listed on the POA declaration in Part 4A, Part 4B, Part 8A, and Part 8B.

Part 9 – Signature Authorizing a POA

Individuals

In matters involving an individual taxpayer, FTB 3520, *Power of Attorney Declaration*, must be signed and dated by that individual.

Corporations or Associations

An officer who has the authority to bind the taxpayer must sign FTB 3520, *Power of Attorney Declaration*, as the taxpayer and enter their title on the Title line for the POA declaration to be valid.

Examples of officers that have the authority to sign are:

- President
- Vice President
- Chief Financial Officer (CFO)
- Chief Executive Officer (CEO)
- Chief Operating Officer (COO)

General and Limited Partnerships

The general partner must sign, date, and enter their title on the Title line for the POA declaration to be valid.

Limited Liability Company (LLC) and Limited Liability Partnership (LLP)

An authorized member or manager must sign and enter their title on the Title line for the POA declaration to be valid.

IRS Form 56, Notice Concerning Fiduciary Relationship

If you were required to file IRS Form 56, *Notice Concerning Fiduciary Relationship*, attach a copy to your FTB 3520, *Power of Attorney Declaration*.

All Others

Attach a completed copy of federal Form 56, *Notice Concerning Fiduciary Relationship*, to your POA declaration (IRS Reg. 601.503(d)).

Franchise Tax Board Privacy Notice

For privacy information, go to ftb.ca.gov and search for privacy notice. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.