

Instructions for FTB 3520 – Power of Attorney Declaration

General Information

Online POA Declaration Submission

MyFTB provides taxpayers and representatives access to more tax information, online services, and new ways to communicate with the Franchise Tax Board (FTB). Taxpayers and representatives should submit an online POA declaration through MyFTB, unless one of the following exceptions for paper submission is met:

- 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, CTEC number, or California State Bar 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.

The following actions are available through MyFTB:

For Individuals and Business Entities:

- Submit an online POA declaration
- Revoke online, faxed or mailed POA declarations submitted to us after October 1, 2014

For POA Representatives with a PTIN, EFIN, California CPA number, CTEC number, or California State Bar number:

- Submit an online POA declaration
- Add or delete a representative to a POA declaration (based on POA privileges)
- Revoke online, faxed or mailed POA declarations submitted to us after October 1, 2014
- Upload a PDF file of your POA declaration for approval

Important: To assist in POA processing, representatives should use their PTIN when registering for a MyFTB account and include their PTIN when submitting a POA declaration, if available.

For more information on how to submit an online POA declaration, or to learn about the new POA feature available to you through MyFTB, go to ftb.ca.gov and search for **POA information**. All taxpayers and representatives who want access to the enhanced MyFTB must register.

Representative Notices

We no longer mail copies of most notices to POA representatives. POA representatives who provide 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 do not provide an email address will be able to view the notices for their clients, but they will not receive a notification when a notice is issued. The taxpayer must provide paper copies of notices to representatives who are not able to register for MyFTB.

A. Purpose

Use FTB 3520, *Power of Attorney Declaration*, to authorize an individual to represent you before FTB and/or to receive confidential tax information.

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) Declaration remains in effect until you revoke it.

It is your responsibility to revoke your POA Declaration when you are no longer working with a representative.

Representatives no longer representing a taxpayer should revoke that POA Declaration to ensure they do not receive confidential information they are not entitled to access.

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
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 they receive email notifications, if eligible. We accept the following non-FTB forms with modifications:

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

Federal Form 2428 must be modified 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 a handwritten, general, or durable POA declaration; however, it **must** contain the following:

- Taxpayer or business entity name and mailing address
- Social security number or business entity identification number
- Representative(s) name, address, telephone number, fax number, and email address
- Types of FTB matters involved
- 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

Important: Refer to Part 9 – Signature Authorizing a POA Declaration, for instructions on how to sign the POA Declaration on behalf of an individual, when you have a general/durable POA declaration.

Federal Form 8821, *Tax Information Authorization*

Federal Form 8821, is very limited in its scope and only allows the appointed party to receive confidential information. Federal Form 8821, must be modified 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

File your online declaration using MyFTB.

Exceptions: To file a paper POA declaration you **must** qualify for an exception to online submissions; indicate your exception by checking the applicable box under Exceptions for Paper Filing on the FTB 3520. Mail POA forms separately from the tax return or other correspondence and keep a copy for your records. For more information, go to ftb.ca.gov and search for **poa information**.

Note: Paper submission will extend processing timeframe.

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 the POA declaration include either a certificate of trustee (as provided by Probate Code Section 15603), court order, governing instrument, or Last Will and Testament.

Otherwise, if an IRS Form 56, *Notice Concerning Fiduciary Relationship*, is required to be filed with the IRS, attach a copy to the 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 the taxpayer becomes incapacitated or incompetent. The POA relationship can continue if the taxpayer authorizes in Part 5 - Additional Privileges, or if the taxpayer has a durable power of attorney indicating the authority conferred shall be exercisable notwithstanding subsequent incapacity (or otherwise conforms to Probate Code Section 4124).

Important: Refer to Part 9 – Signature Authorizing a POA Declaration, for instructions on how to sign the POA Declaration on behalf of an individual, when you have a general/durable POA.

General Instructions

Submit a separate FTB 3520, *Power of Attorney Declaration*, for each individual 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. If a joint return is filed, each spouse must complete their own POA declaration to designate a representative.

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 you are filing this form for a grantor trust and the Internal Revenue Service (IRS) did not provide a FEIN, provide the taxpayer's SSN. The fiduciary must sign and date.

Business Entity

Enter the legal business name, address, telephone number, business entity number (CA corporation number, FTB assigned number, Secretary of State (SOS) number, or FEIN). If the full legal business name is not provided, the POA declaration will be rejected.

If preparing this form for corporations who have elected to file a single unitary taxpayers' group tax return and representation concerns matters related to the unitary taxpayers' group tax return, do not attach a list of subsidiaries. Only the "key corporation" information is required in Part 1 - Business Entity section. A subsidiary must file its own POA form covering returns that must be filed separately from the unitary taxpayers' group.

Part 2 – Representative

Enter the representative's full name. Only individuals may be named as representatives. The POA declaration only establishes the relationship between a taxpayer and a representative, **not** the organization in which a representative works. Use the representative's identical full name on all submissions and correspondence. 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.

If the representative's contact information has changed, FTB does not require a new FTB 3520, *Power of Attorney Declaration*. However, we advise that you update the representative's e-mail addresses listed on the Power of Attorney Declaration so representatives can receive e-mail notifications. For more information on how to update a representative's e-mail address, go to ftb.ca.gov and search for **representative e-mail address**, or call us at 800.852.5711 for assistance.

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 2015 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 2015 in Part 4 – Tax Years or Income Periods Covered by the POA.

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

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.

Calendar and fiscal years that overlap cannot be listed on the POA in Part 4A, Part 4B, Part 8A, and Part 8B.

4A – Calendar Year(s)

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.

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.

Add another representative or delete a representative check box

When you authorize a representative the ability to add or delete a representative, the representative they add will have the same authorization to add or delete representatives to the POA declaration.

Individuals Only - 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 (or boxes) 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

Refund checks are sent 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 Declaration

Filing a POA declaration will automatically revoke 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 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 it was faxed or mailed to FTB on or after October 1, 2014, or if it was submitted online. For more information on how to retain or revoke a POA declaration online through MyFTB, go to ftb.ca.gov and search for **POA information**.

You can also revoke a POA declaration by fax or mail. You must provide 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 or mail a signed statement including your name, address, telephone number, SSN or business entity identification number and your representative's name and address instructing FTB to revoke it.

Representatives no longer representing a taxpayer should revoke that POA Declaration to ensure they do not receive confidential information they are not entitled to access. 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 which they are withdrawing.

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 Declaration, 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.

Calendar and fiscal years that overlap cannot be listed on the POA declaration in Part 4A, Part 4B, Part 8A, and Part 8B.

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.

Part 9 – Signature Authorizing a POA Declaration

FTB does not accept electronic or stamped signatures on paper or uploaded POA declarations. If you mail or attach a taxpayer's authorization using MyFTB, it must have an original signature from the taxpayer.

Important: If you are signing the FTB 3520, Power of Attorney Declaration on behalf of an individual, and attached the general/durable POA Declaration, you must use one of the following acceptable formats to sign the POA Declaration in order for it to be valid:

- John Doe, Attorney-in-Fact for Jane Doe
- Jane Doe by John Doe, Attorney-in-Fact
- Jane Doe by John Doe, Power of Attorney

Individuals

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

Corporations or Associations

The FTB 3520, *Power of Attorney Declaration*, may only be signed by an officer or individual with the authority to bind the company. The signing party must also, enter their title in the applicable section, and date the document for it 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, date, and enter their title on the Title line for the POA declaration to be valid.

Fiduciary

The fiduciary must sign, date, 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.