



# FRANCHISE TAX BOARD

## Power of Attorney Declaration

### Part 1 – Taxpayer Information

#### ► Individual (Do not complete Fiduciary or Business Entity section of Part 1)

Taxpayer Name:	Initial:	Last Name:	SSN or ITIN:
Address (suite, room, PO Box, or PMB no.): Check if new address <input type="checkbox"/> .			Telephone No.: ( ) -
City:	State:	ZIP Code:	

#### ► Fiduciary (estates and trusts)

Estate or Trust Name:	SSN or ITIN:	FEIN:
Address (suite, room, PO Box, or PMB no.): Check if new address <input type="checkbox"/> .		Telephone No.: ( ) -
City:	State:	ZIP Code:

#### ► Business Entity

Business Name (Corporations filing a combined return, see instructions.):	CA Corp No.:			
Address (suite, room, PO Box, or PMB no.): Check if new address <input type="checkbox"/> .				
FEIN:	CA SOS No.:			
City:	State:	ZIP Code:	Telephone No.: ( ) -	Fax No.: ( ) -

### Part 2 – Representative The taxpayer in Part 1 appoints the following representative(s) as attorney(s)-in-fact:

#### Primary Representative Check if new Address Telephone no.

To appoint additional representatives attach a list including all required information to this form.

Name:	IRS CAF No.:	PTIN:
Address (suite, room, PO Box, or PMB no.):		Telephone No.: ( ) -
City:	State:	ZIP Code:
Email address:		

#### Additional Representative Check if new Address Telephone no.

Name:	IRS CAF No.:	PTIN:
Address (suite, room, PO Box, or PMB no.):		Telephone No.: ( ) -
City:	State:	ZIP Code:

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

I authorize the listed representative(s), in addition to anything otherwise authorized on this form, to represent me regarding any matters with the Franchise Tax Board regardless of tax years or income periods. I understand that this authority **will expire four years from the date this POA is signed** or a new POA is filed revoking this authorization.

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

The representative(s) listed can represent you before us for the following tax years or income periods listed below.

**4A – Calendar Year** (e.g., 2010 or 2010 - 2012) ▶

**4B – Fiscal and Short-Period Income Years** (to list additional income years attach a list including all required information to this form)

Year Begins on: MM/DD/YEAR Required (e.g., 07/01/2010)	Year Ends on: MM/DD/YEAR Required (e.g., 06/30/2011)	Year Begins on: MM/DD/YEAR Required (e.g., 07/01/2010)	Year Ends on: MM/DD/YEAR Required (e.g., 06/30/2011)
▶		▶	
▶		▶	

**Part 5 – Additional Privileges**

I authorize the representative listed to perform additional selected acts described below:

- Add another representative     Delete a representative     Receive, but not endorse, refund check
- Other acts, specifically described: \_\_\_\_\_

**Individuals Only – Authority To Sign Your Tax Return** – You authorize your representative to sign your tax return in the event of (check all that apply):

- Incapacitating disease or injury.
- Continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the tax return.

**Part 6 – Retention or Revocation of a Prior POA**

When you file this POA, you automatically revoke all earlier filed POAs (Part 5 – Additional Privileges) or all tax years or income periods you indicated (Part 4 – Tax Years or Income Periods Covered by the POA). To expedite your revocation, see instructions.

- Check this box if you want to retain a prior POA. **You must attach a copy of any POA you want to remain in effect.**

**Part 7 – Nontax Issues** (Check all that apply)

- Vehicle registration     Court-ordered debt

If you complete this POA for nontax issues only, **do not** complete the rest of this form. Go to Part 9 – Signatures Authorizing a POA, sign, and date.

**Part 8 – Authorization to Receive Confidential Information Only**

- Check this box if you only authorize your representative to receive your confidential information for the specific tax year or income periods listed below, but not to act as your attorney-in-fact. 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** (e.g., 2010 or 2010 - 2012) ▶

**8B – Fiscal and Short-Period Income Years** (to list additional income years attach a list including all required information to this form)

Year Begins on: MM/DD/YEAR Required (e.g., 07/01/2010)	Year Ends on: MM/DD/YEAR Required (e.g., 06/30/2011)	Year Begins on: MM/DD/YEAR Required (e.g., 07/01/2010)	Year Ends on: MM/DD/YEAR Required (e.g., 06/30/2011)
▶		▶	
▶		▶	

**Part 9 – Signatures Authorizing a POA**

If you are a corporate officer, partner, guardian, tax matters representative, executor, receiver, administrator, or trustee on behalf of the taxpayer(s), you certify you have the authority to execute this by signing the POA on behalf of the taxpayer(s).

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: ▶ \_\_\_\_\_ Title: \_\_\_\_\_  
(Individuals – signature must match the name you used in Part 1) (required for fiduciaries and business entities)

# Instructions for FTB 3520 – Power of Attorney Declaration

## General 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 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.

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

### D Other Acceptable Forms

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

When you use federal Form 2848, you must modify it to state that it applies to FTB matters. To grant authorization write 540, 100S, 565, etc., under Section 3, Matters, in the Tax Form Number box and specify the tax years or income periods.

Form 2848, properly modified for state purposes, can provide authorization to:

- Represent you before FTB.
- Execute any of the following:
  - Waivers
  - Consents
  - Closing agreements

#### Federal Form 8821, *Tax Information Authorization*

When you use federal Form 8821, you must modify it to state that it applies to FTB matters. Form 8821, properly modified for state purposes, is very limited in its scope and only allows the appointed representative to receive confidential information.

#### BOE 392, *Power of Attorney*

BOE 392 is a joint Power of Attorney 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 indicate the representative is the attorney-in-fact for FTB purposes and what the representative is authorized to do.

#### 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, and fax number.
- The types of FTB matters involved.
- The specific tax years or income periods involved.
- A clear statement that grants a person (or persons) 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.

### E Where to File

Mail or fax POA forms separately from the tax return or other correspondence. Keep a copy for your records.

<b>Fax</b>	916.843.5440
<b>Revocation Fax</b>	916.845.9144
<b>Mail</b>	POA UNIT MS F283 <b>FRANCHISE TAX BOARD</b> PO BOX 2828 RANCHO CORDOVA CA 95741-2828

#### Audit or Collection Matters

Send your POA to the address requested by the auditor or collector. Keep a copy of the POA for your records.

## F Notices and Correspondence

We automatically send the Return Information Notice and Statement of Tax Due Notice to your representative, if a POA is on file. You should forward all other FTB correspondence to your representative. If you are working with an auditor or collector, you can request we send copies of correspondence to your representative.

## G Fiduciary (estates and 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.

## H Termination (death of taxpayer)

When a taxpayer dies, a new POA 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 Testamentary, or Letters of Administration issued by a court. In this situation, FTB 3520 is not required.

## I Incapacity or Incompetency

A POA is generally terminated if you become incapacitated or incompetent. The POA can continue if you authorize this in Part 5 – Additional Privileges, or if your non-FTB durable power of attorney meets all the requirements for acceptance by FTB (General Information D).

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## General Instructions

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**You must complete a separate FTB 3520 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 and trusts - 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 Number, FEIN).

### Part 2 – Representative

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

### 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 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.

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 check the box in Part 3. In addition, you just filed a claim for refund for the 2008 tax year and you wish to prevent expiration of your representative's authority for that tax year. To prevent the expiration, list 2008 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 the 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 will not be valid.

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 and 4B – Fiscal and Short-Period Income Years. Do not leave Part 4 blank. Do not use a general reference such as "All years," or "All taxes." A POA with a general reference, or if Part 5 – Additional Privileges is blank, will not be valid.

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

#### 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

Use Part 5 to modify the acts that 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(s) 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 will not be valid.

**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, 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.

To revoke a prior POA, fax us a newly signed and dated copy of the prior POA with “**REVOKE**” written across the top of PAGE 1. If you do not have a copy of the prior POA, fax us a signed statement that instructs us 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. If you do not have access to a fax machine you can mail your revocation to us.

A representative can also revoke their representation by faxing 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. If your representative does not have access to a fax machine they can mail their revocation to us.

### **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 for nontax issues only, you do not have to complete the rest of this form. Go to Part 9 – Signatures Authorizing a POA, sign, and date the POA.

### **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 the 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 to be valid.

### **Part 9 – Signatures Authorizing a POA**

#### **Individuals**

In matters involving an individual taxpayer, FTB 3520, *Power of Attorney Declaration*, must be signed 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 to be valid.

Examples of officers that have the authority to sign the POA 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 POA and enter their title on the Title line for the POA 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 to be valid.

#### **All Others**

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

#### **Franchise Tax Board Privacy Notice**

Get FTB 1131, *Franchise Tax Board Privacy Notice*, at [ftb.ca.gov](http://ftb.ca.gov) or call us at 800.338.0505. If outside the United States, call 916.845.6500.