



**POWER OF ATTORNEY
 DECLARATION FOR THE FRANCHISE TAX BOARD**

This Power of Attorney Declaration will remain in effect until you fully resolve the matters specified in the declaration or revoke it.

You can find instructions for this *Power of Attorney Declaration* on pages 3 and 4. For more information about power of attorney declarations and authorizations, see our publication, **Power of Attorney (form FTB 1144)**.

1. Taxpayer information – Please provide names and identification numbers:

Taxpayer's Name and Address – Personal or Business (If joint power of attorney, include spouse's name and address)	Social Security #:	Business Entity Identification #:
	- -	CA Corp #:
<input type="checkbox"/> Check if new address Spouse's address if different	Daytime Telephone #:	SOS #:
	() -	FEIN:

Note: You must attach the schedules for multiple corporations if this Power of Attorney Declaration applies to combined reporting of more than one corporation. (See *Authorization Schedule for Multiple Corporations* on page 5)

2. The taxpayers named above hereby appoint the following representatives as attorneys-in-fact:

Name and Address	Primary Representative	IRS CAF #:	PTIN:
		Telephone #: () -	
		Fax #: () -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone #:	
Name and Address		IRS CAF #:	PTIN:
		Telephone # () -	
		Fax #: () -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone #:	

Attach list of additional representatives if necessary.

Note: Only the **Primary Representative** listed above will receive copies of your Franchise Tax Board computer-generated notices as they become available, unless you indicate otherwise in section 7. (See instructions, page 3)

3. Specific matters and tax years to be covered (See instructions, page 3)

The representatives listed can represent the taxpayers before the Franchise Tax Board for the following:

Tax Years (required): _____

Matters (optional): _____

4. Tax information authorization

Check this box if your declaration **only** authorizes your representative to receive confidential tax information but not to act as your attorney-in-fact. (See instructions, page 4)

5. Acts authorized: You authorize your representatives as attorneys-in-fact, to:

- Receive and inspect confidential tax information.
- Perform any and all acts that you can perform with respect to programs administered by the Franchise Tax Board, for example the authority to sign any agreements, consents, or other documents. (See instructions, page 4)

The authority **does not include** the power to receive refund checks, the power to substitute another representative, or the power to sign certain returns unless you specify otherwise in section 6. (See instructions, page 4)

6. List any specific additions or deletions to the acts otherwise authorized in this Power of Attorney Declaration.

7. Notices and Communications

We will send you and the primary representative listed in section 2, copies of our computer-generated notices.

Check this box if you do **not** want us to send copies of computer-generated notices to your representative.

8. Retention/Revocation of prior Power of Attorney Declarations

This Power of Attorney Declaration **automatically revokes all prior Power of Attorney Declarations for the same matters and tax years** on file with us unless you specify otherwise below. To expedite revocation, please refer to the instructions on page 4.

Check this box if you **do not** want to revoke a prior Power of Attorney Declaration. **You must attach a copy of each prior Power of Attorney Declaration you want to remain in effect.**

9. Signatures authorizing Power of Attorney Declaration

If the tax matter concerns a joint return and you declare joint representation, both husband and wife must sign and date this declaration.

If you are a corporate officer, partner, guardian, tax matters representative, executor, receiver, administrator, or trustee on behalf of the taxpayers, you certify that you have the authority to execute this by signing the Power of Attorney Declaration on behalf of the taxpayers.

Check this box if your signature denotes a fiduciary relationship.

It is unlawful to forge a taxpayer's or spouse's signature.

Signature

Date

Title (if applicable)

Print Name

Signature

Date

Title (if applicable)

Print Name

Signature

Date

Title (if applicable)

Print Name

Please retain a copy of the Power of Attorney Declaration for your files.

We will return this Power of Attorney Declaration if you do not sign and date it.

Instructions for Completing the Power of Attorney Declaration for the Franchise Tax Board

Purpose of Form

Use this Power of Attorney Declaration (form FTB 3520) to grant authority to an individual to receive confidential tax information or to represent you before us.

You can also use this form to authorize an individual to receive information we administer for non-tax issues such as homeowner and renter assistance, child support collection, etc. See section 3 instructions "non-tax matters."

We also accept the following non-Franchise Tax Board power of attorney declarations:

- Internal Revenue Service (IRS) Power of Attorney and Declaration of Representative (Form 2848) and IRS Tax Information Authorization (Form 8821), if modified to clearly state they apply to Franchise Tax Board matters.
- A joint Board of Equalization/Franchise Tax Board/Employment Development Department Power of Attorney (BOE 392). You must check the "FTB box" to authorize representation before us.
- General or durable power of attorney declarations.
- Handwritten authority documents.

If you use one of the non-Franchise Tax Board power of attorney declarations listed above, it must include the following information:

- Your name and address.
- Your social security number or business identification number.
- The name, address, telephone, and fax number of your individual representatives.
- An authorization for representation before us.
- A clear statement that the power of attorney applies to Franchise Tax Board matters.
- The specific matters and tax years involved.
- A clear statement identifying the authorities you are granting to your representative.
- For estate tax matters, the decedent's name, date of death, and the representative's authorization.
- Your signature and a date. If you file a joint authorization, **both** spouses must sign.

If your non-Franchise Tax Board power of attorney declaration does not contain all of the required information indicated above, please complete, sign, and submit form FTB 3520.

Power of Attorney Declarations do not need notarization.

Instructions for Completing FTB 3520

1. Taxpayer Information:

For individuals provide names, mailing address, spouse information (if applicable), social security number, and telephone number. If you and your spouse choose different representatives, each of you must file a separate power of attorney declaration.

For businesses such as banks, corporations, partnerships, or limited liability companies, provide business name, address, telephone number, and

business entity identification number (for example, California corporation number, Secretary of State number, or FEIN).

For fiduciaries, provide estate/trust name, mailing address, telephone number, and identification number (if no FEIN was assigned by IRS, provide SSN). Fiduciaries (trustee, executor, administrator, receiver, or guardian) must sign and date the power of attorney declaration.

Fiduciaries stand in the position of a taxpayer and act as the taxpayer. Therefore, they do not act as a representative. Fiduciaries who wish to authorize an individual to represent or perform certain acts on behalf of the estate/trust must file a power of attorney declaration.

New Address Box: If the mailing address provided on the power of attorney is new and you would like to permanently change your address with us, check the (new address) box. If you check this box, we will send all future correspondence to the new address.

2. Representatives:

Provide the name of all individuals you wish to represent you. Provide each representative's:

- Name and address.
- Internal Revenue Service Central Authorization File Number or Practitioner Tax Identification Number (if known):
- Telephone number and fax number.

We **will not** accept the declaration if you provide the name of a company or organization as your representative.

Note: We consider *the first representative listed* as the primary representative. Only primary representatives will receive available Franchise Tax Board computer-generated notices.

3. Specific Matters and Tax Years Covered:

For tax matters you must specify tax years or periods covered by the power of attorney declaration (*Example:* 1999-2001, and 2003). Your representative can handle tax matters on your behalf only for the years or periods stated on the declaration. A general reference to "all years" or "all periods" is not acceptable. **We will return the declaration to you if you do not specify the tax years or income periods.**

You can list tax years or income periods that ended before the current tax year. However, you may only list future years or periods that end **no later than three years from the current year**. *Example:* If the current year is 2002, you can only authorize the declaration for future years 2003, 2004, and 2005.

For **non-tax matters** enter the name of the program on this line (*Example:* homeowner and renter assistance, child support collection, etc.). You do not need to specify a tax year for non-tax matters.

4. Tax Information Authorization:

If you check this box, it will only authorize disclosure of tax information to your representative. This person will be able to receive your confidential tax information for the specified tax years or income periods, but cannot represent you or resolve issues for you before us.

5. Acts Authorized:

Unless you specify otherwise, your representatives are authorized as attorneys-in-fact to:

- Receive and inspect confidential tax information.
- Represent you in matters before Franchise Tax Board.
- Sign waivers that extend the statutory period for assessment or determination of taxes.
- Execute settlement agreements.
- Execute closing agreements.

6. List any specific additions or deletions to the acts otherwise authorized in this Power of Attorney Declaration:

These can include, but are not limited to:

- Receive, *but not endorse or cash* a refund check. You must specifically authorize your representative to receive the refund check. You must make arrangements with a Franchise Tax Board representative to accomplish this. Please call (800) 852-5711 for assistance.
- Substitute or delegate authority to a new representative. You must specifically authorize your representative to substitute a representative or delegate authority to a new representative.
- Other acts not identified on this form.

7. Notices and Communications:

Unless you specify otherwise, we will send you and your primary representative a copy of Franchise Tax Board computer-generated notices as they become available. Some of our processing systems are **not** capable of generating representative copies at this time.

To have all notices sent only to you, please check the box in section 7, on page 2. Your representative **will not** receive a copy of these notices.

8. Retention/Revocation of prior Power of Attorney Declarations:

Filing a new Power of Attorney Declaration automatically revokes all earlier declarations for the same tax matters and tax years or income periods on file with the FTB unless you specify otherwise. If you do not want to revoke an existing Power of Attorney Declaration, please check the box in section 8, on page 2. You must also attach a copy of that power of attorney.

If you want to revoke an existing Power of Attorney Declaration for the same tax matters and tax years or income periods, send a copy of the previously executed Power of Attorney Declaration with "**REVOKE**" written at the top of the form. You (the taxpayer or representative) must sign and date the bottom of page 2.

If you do not have a copy of the Power of Attorney Declaration you want to revoke, send a statement of revocation that indicates the taxpayer name, social security number or business entity identification number, the name and address of each representative and the tax years or income periods you wish to revoke.

A representative can withdraw from representation by submitting a signed and dated statement that includes the taxpayer name, social security number or business entity identification number, address, and tax years or income periods from which the representative is withdrawing.

Mail your retention or revocation to the address in number 9 below.

The normal processing time to record a power of attorney revocation is five business days from the date we received it. If you require expedited service for revocation of a power of attorney, please fax the revocation request to us at (916) 845-0523.

9. Signatures Authorizing Power of Attorney Declaration:

The taxpayers or owner, officer, receiver, administrator, or trustee for the taxpayers must sign the Power of Attorney Declaration. If this is a joint power of attorney declaration, both husband and wife must sign. If you do not sign and date it, we will return it to you without processing it.

Mail the declaration to FTB at:

Franchise Tax Board
PO Box 2828
Rancho Cordova, CA 95741-2828

or fax it to: (916) 845-0523

If your signature denotes a fiduciary relationship, please check the box indicated.

For more information, please see our Power of Attorney Website at: www.ftb.ca.gov

AUTHORIZATION SCHEDULE FOR MULTIPLE CORPORATIONS

Complete this authorization schedule when multiple corporations declare and authorize a power of attorney.

List the individual who signs the Power of Attorney Declaration as a common corporate officer, receiver, administrator, or trustee for each of the taxpayers listed below.

You **MUST** attach this authorization schedule to the Power of Attorney Declaration form FTB 3520.

BUSINESS ENTITY INFORMATION – Please provide the following information for each corporation this Power of Attorney Declaration is executed on behalf of:

Grantor – Taxpayer’s Name and Address	Business Entity Identification Number: CA Corp #:
	SOS #:
	FEIN:
	Telephone #: () -
Name of Grantor’s Authorized Individual - Required	Title of Signatory

Grantor – Taxpayer’s Name and Address	Business Entity Identification Number: CA Corp #:
	SOS #:
	FEIN:
	Telephone #: () -
Name of Grantor’s Authorized Individual - Required	Title of Signatory

Grantor – Taxpayer’s Name and Address	Business Entity Identification Number: CA Corp #:
	SOS #:
	FEIN:
	Telephone #: () -
Name of Grantor’s Authorized Individual - Required	Title of Signatory

Grantor – Taxpayer’s Name and Address	Business Entity Identification Number: CA Corp #:
	SOS #:
	FEIN:
	Telephone #: () -
Name of Grantor’s Authorized Individual - Required	Title of Signatory

Attach additional authorization schedules if necessary.