



## POWER OF ATTORNEY DECLARATION FOR THE FRANCHISE TAX BOARD

**This Power of Attorney Declaration remains in effect until you resolve the matters specified on it, or until you revoke it.**

We provide instructions for completing this form on pages 3 and 4. For more information about a power of attorney, visit [www.ftb.ca.gov](http://www.ftb.ca.gov), then type **POA** in the *Search* field. Or see publication *Power of Attorney* (FTB 1144).

**1. Taxpayer information – Complete in full to avoid delays.**

<b>Taxpayer's Name and Address – Personal or Business</b> (If this is a joint power of attorney, include your spouse/RDP's <sup>1</sup> name and address)	Social Security #: -       -	Business Entity Identification #: CA Corp #:  SOS #:  FEIN:
<div style="text-align: right;"><input type="checkbox"/> Check if new address</div> Spouse/RDP's address, if different	Daytime Telephone #: (       )       -	

**Note:** You **must** complete and attach page 5 if this power of attorney applies to the combined reporting of multiple corporations.

**2. The taxpayers listed above appoint the following representatives as attorneys-in-fact:**

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

**Note:** Attach a list of additional representatives if necessary.

**3. Specific issues, tax years, or income periods**

The representatives listed can represent you before us for the following:

**Tax Years** (required): \_\_\_\_\_

**Matters** (optional): \_\_\_\_\_

**4. Authorization only for information**

Check this box if you **only** authorize your representative to receive your confidential tax information, but not to act as your attorney-in-fact.

**5. Acts authorized**

You authorize your representative as an attorney-in-fact to:

- Receive and inspect your confidential tax information.
- Perform any actions you might perform to resolve your issues with us – such as signing agreements, consents, or other documents.

The authority granted **does not include** the power to receive refund checks, the power to substitute another representative, or the power to sign certain tax returns – unless you specify otherwise in section 6.

<sup>1</sup> RDP refers to a registered domestic partner or partnership.



## Additional Power of Attorney Information and Instructions

### Why would I need a power of attorney?

Use this *Power of Attorney Declaration* (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 from our **nontax programs**, such as *Child Support Collection*, *Vehicle Registration Collection*, *Homeowner and Renter Assistance*, etc.

### Do you accept other types of power of attorney declarations?

We also accept these power of attorney declarations:

- IRS *Power of Attorney and Declaration of Representative* (Form 2848) or IRS *Tax Information Authorization* (Form 8821) – if they are modified to state that 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 do not use our FTB 3520, ensure that your declaration includes:

- Your name, address, phone number, and social security number or business identification number.
- The name, address, phone number, and fax number of your representatives.
- A clear statement that grants a person (or persons) authority to represent you before the Franchise Tax Board, and that specifies the actions authorized.
- The specific matters and tax years or income periods.
- For estate tax matters, the decedent’s name and date of death, and the representative’s authorization.
- Your signature and the date. If you file a joint declaration, then **both** spouses/RDPs must sign and date it.

If your declaration does not contain the information noted above, then complete and submit FTB 3520.

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### Instructions for Completing FTB 3520

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#### 1. Taxpayer Information

**For individuals:** Provide your name, address, phone number, and social security number. If you file a joint Power of Attorney Declaration, include similar information for your spouse/RDP.

**For businesses** (banks, corporations, partnerships, or limited liability companies): Provide your business name, address, phone number, and business entity identification number (e.g., California corporation number, Secretary of State number, or FEIN).

**For fiduciaries** (trustees, executors, administrators, receivers, or guardians): Provide your estate/trust name, address, phone number, and FEIN (if the IRS did not provide you a FEIN, provide your SSN). The fiduciary must sign and date the declaration.

A fiduciary stands in the position of a taxpayer and acts as the taxpayer, and so is not a representative. To authorize an individual to represent or perform certain acts on behalf of the estate/trust, the fiduciary 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 the box, we will send all future notices to this address.

#### 2. Representative Information

Provide your representative’s information:

- Name, address, phone number, and fax number.
- IRS Central Authorization File Number or Practitioner Tax Identification Number (if known)

**We will not accept** your declaration if you designate a company or organization as your representative.

#### 3. Specific Issues, Tax Years, or Income Periods

For tax issues, specify the tax years or income periods covered by your Power of Attorney Declaration (e.g., 1999-2001, and 2003). Your representative can work with us only on the tax years or income periods you designate on your declaration. You cannot designate “all years” or “all periods.” **We will return your declaration to you if the tax years or income periods are not listed.**

You can list future tax years or income periods on your declaration – but they cannot exceed three years beyond the current year. For example, if the current year is 2007, you can list the 2008, 2009, and 2010 tax periods – but not beyond.

For **nontax issues**, enter the program’s name on this line (e.g., Child Support Collection, Vehicle Registration Collection, Homeowner and Renter Assistance, etc.). **You do not need to specify a tax year for nontax issues.**

#### 4. Authorization only for Information

If you check the box in section 4 on page 1, it **only** authorizes us to disclose your confidential information to your representative. As a result, this person will not be able to represent you before us to resolve any issues you have.

#### 5. Acts Authorized

Unless you specify otherwise, your representative is authorized as an attorney-in-fact to:

- Receive and inspect your account information.
- Represent you in matters before us.
- Sign waivers that extend the statutory period for assessment or determination of taxes.
- Execute settlement or closing agreements.

## 6. Authorization for Additions or Deletions

You can increase or decrease the authority you grant to your representative. To do so, you must specify the actions you **do** or **do not** authorize your representative to take for you. Below are examples of additional actions you can authorize:

- Receiving your refund check (but not endorsing it).  
Note: to grant your representative this authority, you must contact us to establish it. For assistance, call us at (800) 852-5711.
- Substituting or delegating authority to a new representative.
- Other acts not listed.

## 7. Notices and Communications

We will send your primary representative copies of the notices that we send to you. If you wish to prevent this, mark the box in section 7, page 2.

## 8. Retaining or Revoking a Prior Power of Attorney

When you file a Power of Attorney Declaration, it revokes any prior Power of Attorney Declaration you filed with us for the same tax years or income periods. To prevent this revocation, mark the box in section 8, page 2, and attach a copy of the previous declaration(s) to the new one you submit to us.

To revoke a declaration, send us a newly signed and dated copy of it with “**REVOKE**” written across the top of page 1. If you do not have a copy of it, send us a signed statement that instructs us to revoke it. In your statement, include your name, address, phone number, and social security number or business entity identification number. Also include your representative’s name and address.

A representative can also revoke his or her representation by sending us a signed and dated statement that includes the taxpayer’s name, address, social security number or business entity identification number, and the tax years or income periods he or she is withdrawing from.

Mail your retention or revocation statement to the address listed at the top of page 1 on this form.

Note: after we receive a power of attorney revocation, we process it in approximately five business days. To expedite a revocation request, fax it to us at (916) 845-0523.

## 9. Signatures Authorizing a Power of Attorney

The taxpayer (or owner, officer, receiver, administrator, or trustee for the taxpayer) must sign the Power of Attorney Declaration. If this is a joint declaration, **both** spouses/RDPs must sign and date it. If you do not sign and date it, we will return it to you without processing it.

**AUTHORIZATION SCHEDULE FOR MULTIPLE CORPORATIONS**

You **must** complete this authorization schedule and attach it to FTB 3520 if this power of attorney applies to the combined reporting of multiple corporations. Provide information for each corporation that this Power of Attorney Declaration is executed on behalf of.

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.

**BUSINESS ENTITY INFORMATION:**

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

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

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

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

**Attach additional authorization schedules if necessary.**