



STATE OF CALIFORNIA  
POA UNIT MS F283  
FRANCHISE TAX BOARD  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

## Power of Attorney Declaration for the Franchise Tax Board

**This Power of Attorney (POA) Declaration remains in effect until you revoke it.**

We provide instructions for completing this form on PAGES 3 and 4. For more information about a POA, go to **ftb.ca.gov** and search **POA**.

### 1. Taxpayer Information (Complete in full to avoid delays)

<b>Taxpayer's Name and Address – Personal or Business</b> If this is a joint POA, include your spouse/RDP <sup>1</sup> name and address. Check if new address <input type="checkbox"/> .	Social Security No: - -	Business Entity Identification No: CA Corp No:
	- -	SOS No:
	Daytime Telephone ( ) -	FEIN:
Spouse/RDP's address, if different:		

You **must** complete and attach PAGE 5 if this POA 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 No:	PTIN:
		Telephone : ( ) -	
		Fax : ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax : ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	

Attach a list of additional representatives; see PAGE 6 for your use, if necessary.

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

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

**Tax Years or Income Periods** (required): \_\_\_\_\_

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

### 4. Authorization for Information Only

☐ 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.

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

6. ☐ **Specific Authorization** - I authorize the representative to perform additional selected acts described below:
- ☐ Delegate authority or substitute another representative.
- ☐ Receive, but not to endorse and collect checks in payment of any refund of taxes, penalties, or interest. *Please provide the name of the individual you are authorizing:* \_\_\_\_\_
- ☐ Other acts (describe specifically): \_\_\_\_\_

7. **Notices and Communications**

We send your primary representative copies of the notices we send to you. To send them to another representative instead, indicate this in number 6 above.

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

8. **Retain or Revoke a Prior POA**

This POA Declaration **automatically revokes all prior POA Declarations for the same tax years or income periods** on file with us, unless you specify otherwise as detailed below. To expedite a revocation, refer to number 8, PAGE 4.

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

9. **Signatures Authorizing a POA**

If the tax matter concerns a joint return **and** you declare joint representation, **both** spouses/RDPs must sign and date this declaration.

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

- ☐ Check this box if your signature denotes a fiduciary relationship.

\_\_\_\_\_  
Signature Date Title (if applicable)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature Date Title (if applicable)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature Date Title (if applicable)

\_\_\_\_\_  
Print Name

**Important Information**

- POA Declarations do **not** need to be notarized.
- It is illegal to forge another person's signature.
- We will return this POA Declaration to you if it is not signed and dated.
- Retain a copy of this POA Declaration for your files.
- **Send** this declaration to:

Mail: STATE OF CALIFORNIA  
POA UNIT MS F283  
**FRANCHISE TAX BOARD**  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

FAX: 916.843.5440

## Additional Power of Attorney Information and Instructions

### When Would You Need a POA

Use this FTB 3520, *Power of Attorney Declaration*, 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 *Court-Ordered Debt Collections*, *Vehicle Registration Collections*, etc.

### Other Acceptable Forms of POA Declarations

We also accept these POA declarations:

- IRS *Power of Attorney and Declaration of Representative* (Form 2848) or IRS *Tax Information Authorization* (Form 8821), if you modify 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 POA 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 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.

---

### Instructions for Completing FTB 3520

---

#### 1. Taxpayer Information

**Individuals:** Provide your name, address, phone number, and social security number. If you file a joint POA Declaration, include similar information for your spouse/RDP.

**Businesses** (banks, corporations, partnerships, or limited liability companies): Provide your business name, address, phone number, and business entity identification number (e.g., California corporation (CA Corp.) number, Secretary of State (SOS) number, or Federal Employer Identification Number (FEIN)).

**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, not as a representative. To authorize an individual to represent or perform certain acts on behalf of the estate/trust, the fiduciary must file a POA Declaration.

**New Address Box:** If the mailing address provided on the POA 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 the new address you enter.

#### 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 POA 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 you do not list all the tax years or income periods.**

You can list up to three future tax years or income periods on your declaration 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., Court-Ordered Debt Collections, Vehicle Registration Collections, etc.). **You do not need to specify a tax year for nontax issues.**

#### 4. Authorization Information

If you check the box in number 4 on PAGE 1, it **only** authorizes us to disclose your confidential information to your representative. As a result, this person cannot represent you before us to resolve your issues.

#### 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).  
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 send your primary representative copies of the notices that we send to you. If you wish to prevent this, mark the box in number 7, PAGE 2.

**8. Retain or Revoke a Prior POA**

When you file a POA Declaration, it revokes any prior POA Declaration you filed with us for the same tax years or income periods. To prevent this revocation, mark the box in number 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:

STATE OF CALIFORNIA  
POA UNIT MS F283  
**FRANCHISE TAX BOARD**  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

After we receive a POA revocation, we process it in approximately five business days. To expedite a revocation request, fax it to 916.843.5440.

**9. Signatures to Authorize a POA Declaration**

The taxpayer (or owner, officer, receiver, administrator, or trustee for the taxpayer) must sign the POA 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 POA applies to the combined reporting of multiple corporations. Provide information for each corporation that this POA Declaration is executed on behalf of.

List the individual who signs the POA 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 No:
	SOS No:
	FEIN:
	Telephone: (       )       -
Name of Grantor's Authorized Individual – <b>Required</b>	Signatory's Title

Grantor – Taxpayer's Name and Address	Business Entity Identification Number: CA Corp No:
	SOS No:
	FEIN:
	Telephone: (       )       -
Name of Grantor's Authorized Individual – <b>Required</b>	Signatory's Title

Grantor – Taxpayer's Name and Address	Business Entity Identification Number: CA Corp No:
	SOS No:
	FEIN:
	Telephone: (       )       -
Name of Grantor's Authorized Individual – <b>Required</b>	Signatory's Title

Grantor – Taxpayer's Name and Address	Business Entity Identification Number: CA Corp No:
	SOS No:
	FEIN:
	Telephone: (       )       -
Name of Grantor's Authorized Individual – <b>Required</b>	Signatory's Title

**Attach additional authorization schedules if necessary.**

## Additional Authorizations

**Taxpayer Information** – If this is regarding personal income tax, please provide the following:

Taxpayer's Name	Taxpayer's Social Security Number: - -
Spouse's /RDP's Name, (if applicable)	Spouse's/RDP's Social Security Number - -

**Taxpayer Information** - The taxpayers listed above appoint the following representatives as attorneys-in-fact:

Name and Address	Primary Representative	IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax: ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax: ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax: ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax: ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax: ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax: ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone	