

# 2023 Instructions for Form FTB 3520-RVK

## Power of Attorney Declaration Revocation

### Important Information

- For purpose of these instructions, a tax professional is a representative that has a professional identification number that is eligible to register for a tax professional online account in MyFTB.
- All representatives listed on a Power of Attorney (POA) Declaration will have the ability to remove another representative from the POA Declaration.
- A valid signature is required. See Specific Line Instructions, Part IV, Signature Authorizing Power of Attorney Declaration Revocation, for instructions on valid signatures.
- Revoking a POA Declaration representative who has a tax professional MyFTB account will terminate their online access to your account information, unless there is an active POA or taxpayer information authorization (TIA) relationship on file with the representative.

### General Information

You can immediately revoke an active POA Declaration online using MyFTB. For more information on how to revoke a POA Declaration, go to [ftb.ca.gov/poa](https://ftb.ca.gov/poa) or see General Information Section E, Where to File.

The following paper forms are available for individuals or businesses to file or revoke a POA:

- **Form FTB 3520-PIT**, Individual or Fiduciary Power of Attorney Declaration, authorizes an individual to represent and receive confidential information on all matters before FTB for an individual, estate, or trust.
- **Form FTB 3520-BE**, Business Entity or Group Nonresident Power of Attorney Declaration, authorizes an individual to represent and receive confidential information on all matters before FTB for a business entity or a business entity that files a Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, for a group.
- **Form FTB 3520-RVK**, Power of Attorney Declaration Revocation, revokes existing POA Declaration(s) on file with FTB.

### A Purpose

Use form FTB 3520-RVK to revoke an entire POA Declaration prior to expiration, which is generally **six years** from the date the POA Declaration is signed.

A POA Declaration Revocation must be submitted using one of the following methods:

- Online through MyFTB. If the POA Declaration was submitted on or after October 1, 2014, go to [ftb.ca.gov/poa](https://ftb.ca.gov/poa).
- Mail form FTB 3520-RVK. Paper submissions result in longer processing time frames. To ensure timely and accurate processing, complete a separate form FTB 3520-RVK for each taxpayer to revoke their POA Declaration.
- Mail a signed and dated statement instructing FTB to revoke the entire POA Declaration and include:
  - Individual's name, address, phone, social security number (SSN) or individual taxpayer identification number (ITIN), representative's name, and address.
  - Estate or trust name, address, phone, federal employer identification number (FEIN), representative's name, and address.
  - Business name, address, phone, California corporation number, California Secretary of State (SOS) number, FEIN, representative's name(s), and address. Specify if the POA Declaration you are revoking is for the business entity POA Declaration, a POA Declaration that was filed related to a 540NR group nonresident return, or if the revocation is for both.

### B Termination (Death of Individual)

When an individual dies and a death certificate is filed with us, or we are otherwise notified of their death, we will revoke the POA Declaration on file. A new POA Declaration may be established for the legal representative of the decedent and/or their estate. The legal representative of the decedent or their estate, as established under the Probate Code, has authority to act on behalf of the decedent or their estate pursuant to a valid will, valid trust, Letters of Testamentary, Letters of Administration, court orders, or other documents establishing authority of the representative. The representative of the estate must get a FEIN from the Internal Revenue Service (IRS) to identify the estate in any filings.

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### C Termination (Death of Representative)

If there is a single representative on a POA and FTB is notified of their death, we will revoke the POA Declaration. If there are multiple representatives on a POA and FTB is notified of the death of one of the representatives, then we will terminate the authority of the deceased representative which may change who is identified as the primary representative on the POA Declaration. The POA Declaration remains valid for the other named representative(s) until it is otherwise revoked or expired.

### D Incapacity or Incompetency

In general, a POA Declaration is terminated when FTB is notified that the taxpayer has become incapacitated or incompetent. A new POA Declaration may be established for the legal representative of the incapacitated or incompetent taxpayer, if authorized on a durable POA or letter of conservatorship. If such a durable power of attorney or letter of conservatorship was filed on or after January 1, 2018, then the POA Declaration will expire at the six year expiration and a new POA Declaration form will need to be filed to extend the relationship.

### E Where to File

Mail form FTB 3520-RVK separately from the tax return or other correspondence and keep a copy for your records.

Mail to: POA/TIA UNIT  
FRANCHISE TAX BOARD  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

### Specific Line Instructions

To ensure form FTB 3520-RVK is processed accurately and efficiently, it is important that all requested information is included when available.

### Part I – Taxpayer Information

Check only one box and fill out corresponding information.

#### Individual

- If a joint tax return is filed, each spouse/Registered Domestic Partner (RDP) must complete their own form FTB 3520-RVK to revoke their POA Declaration.
- If this form FTB 3520-RVK is for a sole proprietorship, check the "Individual" box and complete the corresponding information.
- An SSN or ITIN is required.

## Fiduciary (estate or trust)

- A FEIN is required for estates or trusts and an SSN is required for deceased individuals. If this form FTB 3520-RVK is for a grantor trust and the IRS does not provide a FEIN, provide the individual's SSN.
- Fiduciaries must either mail form FTB 3520-RVK or send a signed and dated statement to FTB.

## Business Entity

- Check the "Business Entity" box if you are preparing this form for matters concerning any type of business entity and fill out corresponding information.
- If the full legal business name is not provided, form FTB 3520-RVK will not be valid.
- If you are revoking a POA Declaration that was filed by a corporation who filed a unitary taxpayers' group tax return, only the "key corporation" information is required in Part I. A subsidiary must file its own revocation covering POA Declarations that were filed separately from the unitary taxpayers' group tax return.
- Business entities should provide the California corporation number when available, otherwise provide the FEIN.
- Partnerships, limited liability companies (LLCs) and real estate mortgage investment conduits (REMICs) should provide the California SOS number when available, otherwise provide the FEIN.

## 540NR Group Nonresident Return

- Check the "540NR Group Nonresident Return" box if your business entity is preparing form FTB 3520-RVK to revoke a POA Declaration filed by a business entity for matters related to a Form 540NR for a group.
- Provide FEIN.
- If the "540NR Group Nonresident Return" box is not checked, the POA Declaration Revocation will be processed to the business entity account and not the 540NR group nonresident return account.
- You must either mail form FTB 3520-RVK or send a signed and dated statement to FTB.

**Foreign address:** If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

## Part II – Representative

Provide information requested. The information will be used to identify and revoke the POA Declaration filed with FTB.

Enter the California Certified Public Accountant (CPA) license number, California State Bar license number, California Tax Education Council (CTEC) number, Enrolled Agent number, or Preparer Tax Identification Number (PTIN), as applicable. Leave numbers blank if not available.

**Foreign address:** If the representative has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

## Part III – Original Signature Date

Provide the date the original POA Declaration was signed. This information will be used to identify and revoke the entire original filed POA Declaration on file with FTB.

## Part IV – Signature Authorizing Power of Attorney Declaration Revocation

FTB does not accept electronic or stamped signatures on form FTB 3520-RVK.

**Important:** If you are signing form FTB 3520-RVK, on behalf of either an individual or an individual for a business entity, you must attach the general/durable POA declaration and you must use one of the following acceptable formats to sign the POA Declaration in order for it to be valid:

### Individual or Fiduciary

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

### Business Entity

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

### Individual

Individuals must sign and date form FTB 3520-RVK in order for the revocation to be valid. For minors, a parent or legal guardian/conservator must sign, date, and enter their relationship to the minor on form FTB 3520-RVK.

### Fiduciary

The fiduciary must sign, date, and enter their title on form FTB 3520-RVK in order for the revocation to be valid.

### Corporation or Association

Form FTB 3520-RVK must be signed by an officer or individual with the authority to bind the company. The individual with the authority to bind the company must also enter their title and date for the revocation to be valid.

Examples of officers who have the authority to sign form FTB 3520-RVK are:

- President
- Vice President
- Chief Financial Officer (CFO)
- Chief Executive Officer (CEO)
- Chief Operating Officer (COO)

### General and Limited Partnership

The tax matter partner or general partner must sign, date, and provide their title on form FTB 3520-RVK for the revocation to be valid.

### Limited Liability Company (LLC) and Limited Liability Partnership (LLP)

An authorized managing member or tax matter partner must sign, date, and enter their title on form FTB 3520-RVK for the revocation to be valid.

### Representative

A representative listed on an active form FTB 3520-PIT or form FTB 3520-BE may also sign and date form FTB 3520-RVK for the revocation to be valid.