

2018 Instructions for Form FTB 3534, Tax Information Authorization

What's New

Beginning January 1, 2019, we updated our online submission process and our Tax Information Authorization (TIA) form to allow you to request full online account access for your tax professional at the time of submission. See Part III, Request **MyFTB** Full Online Account Access for Tax Professional.

Important Information

- We will only accept the form FTB 3534, Tax Information Authorization (TIA).
- Use the most current version of form FTB 3534, Tax Information Authorization.
- For purposes of these instructions, a tax professional is a representative that has a professional identification number that is eligible for registration for a tax professional online account in **MyFTB**.
- TIA Representatives will not have access to copies of your tax return(s).
- To request a copy of your personal income tax or fiduciary tax return, complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Tax Return, Page 1. To request a copy of a business entity tax return, complete form FTB 3516, Request for Copy of Corporation, Exempt Organization, Partnership, or Limited Liability Company Tax Return, page 2.
- To obtain full online access to your account information, the representative must request it. You will need to approve this authority before it will be granted. If you do not authorize full online access your representative will retain limited online access to your account information.
- A valid signature is required. Go to Part IV – Signature Authorizing Release of Tax Information Authorization, for examples of valid signatures.
- Tax professionals are granted limited online account access to your account information when we approve the TIA, see Part III, Request **MyFTB** Full Online Account Access for Tax Professional.
- You or your tax professional must request full online account access to your account information and you must authorize this request before we grant full online account access, see Part III, Request **MyFTB** Full Online Account Access for Tax Professional.

General Information

To file a TIA, tax professionals should add the taxpayer as a TIA Client in **MyFTB** for faster processing. However, the following paper forms are available for individuals without online access:

- **Form FTB 3534 – Tax Information Authorization**
Authorizes FTB to release information for all tax years or account periods to the individual listed. Form FTB 3534 does not authorize the individual listed to represent you before FTB to resolve your issues.
- **Form FTB 3535 – Tax Information Authorization Revocation**
Revokes existing TIA on file with FTB.

For more information on how to submit a TIA online, go to ftb.ca.gov/TIA.

A Purpose

Use form FTB 3534 to authorize FTB to release confidential tax information. Information that we will release includes, but is not limited to: estimated payments, notices, account history, or compliance status. Filing form FTB 3534 does not authorize the authorized representative listed in Part II to act on your behalf before FTB to resolve your issues.

B Duration

A TIA will remain in effect until any of the following occurs:

- The expiration, which is **13 months** from either the date the form is signed or the date the tax professional added the taxpayer as a TIA Client in **MyFTB**.
- A Tax Information Authorization Revocation is filed.
- The TIA relationship is revoked online in **MyFTB**.

A Tax Professional can extend the TIA relationship online in **MyFTB** for an additional 13 months prior to the expiration date.

C Where to File

Use one of following methods to file form FTB 3534:

- For faster processing, tax professionals may go to ftb.ca.gov, log in to **MyFTB**, and select Add TIA Client; or
- Mail form FTB 3534 separately from the tax return(s) or other correspondence.

Mail to:

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

D Revocation

To revoke a TIA, see form FTB 3535, Tax Information Authorization Revocation, instructions.

Taxpayer: It is your responsibility to revoke your TIA when you are no longer working with the authorized representative.

Representatives: If you no longer represent an individual, it is your responsibility to revoke a TIA to ensure you do not receive confidential information you are not entitled to access.

E Fiduciary

A fiduciary stands in the position of an individual and acts as the individual, not as a representative. To authorize an individual to receive confidential tax information on behalf of the estate or trust, the fiduciary must file form FTB 3534. We recommend that form FTB 3534 include either a certificate of trustee (as provided by Probate Code Section 15603), court order, governing instrument, or Last Will and Testament. Otherwise, if federal Form 56, Notice Concerning Fiduciary Relationship, is required to be filed with the Internal Revenue Service (IRS), attach a copy to form FTB 3534.

F Termination (death of individual)

When an individual dies and a death certificate is filed with us, we will revoke the TIA on file. When an individual dies, a new TIA 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 of Testamentary, or Letters of Administration issued by a court.

G Incapacity or Incompetency

A TIA is generally terminated if the taxpayer becomes incapacitated or incompetent. The TIA relationship can be filed on a new form FTB 3534, if authorized on general/durable POA or letter of conservatorship, and attach a copy.

Specific Line Instructions

To ensure your TIA is processed accurately, it is important that all requested information is included when available.

Part I – Taxpayer Information

Check only one box and fill out corresponding information in order for form FTB 3534 to be valid.

Individual

- If a joint tax return is filed, each spouse/Registered Domestic Partner (RDP) must complete their own TIA to designate an authorized representative to receive tax information.
- If this TIA is for a sole proprietorship, check the Individual box and complete the corresponding information.
- SSN or Individual Taxpayer Identification Number (ITIN) are required.

Fiduciary

- FEIN is required unless this TIA is for a grantor trust and the IRS did not provide a FEIN, then provide the individual's SSN.
- Your representative will not have access to your information online, but they can call 800.852.5711 to obtain information.

Business Entity

- Check the Business Entity box if you are preparing form FTB 3534 for matters concerning any type of business entity and fill out corresponding information.
- If the full legal business name is not provided, form FTB 3534 may be rejected.
- Business entities should provide the California corporation number when available, otherwise provide the FEIN.
- Partnerships/Limited Liability Company (LLC)/Real Estate Mortgage Investment Conduits (REMICs) should provide the California SOS number when available, otherwise provide the FEIN.
- If preparing this form for corporations who have elected to file a unitary taxpayers' group tax return by filing Schedule R-7 and representation concerns matters related to the unitary taxpayers' group tax return, do not attach a list of all members of the group. Only the "key corporation" information is required in **Part I – Taxpayer Information**. A taxpayer that was previously included in a unitary taxpayers' group tax return must file its own TIA covering any tax return that must be filed separately from the unitary taxpayers' group tax return.

540NR Group Nonresident Return

- Check the 540NR Group Nonresident Return box if your business entity is preparing this form for matters concerning a Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, for a group.
- Provide FEIN.
- If FTB 540NR Group Nonresident Return box is not checked, the TIA will be processed to the business entity account and not the 540NR Group Nonresident Return account.
- Your representative will not have access to your information online, but they can call 800.852.5711 to obtain information.

Foreign Address: If the entity has 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

Only individuals may be named as a representative. To authorize additional representatives, submit a separate form FTB 3534 for each representative.

- The TIA only establishes the relationship between a business entity and a representative, not the organization in which a representative works.
- To name more than one representative, submit a separate form FTB 3534 for each individual to be authorized.
- If the representative's contact information has changed, FTB does not require a new form FTB 3534. However, we advise that your representative(s) update their contact information. For more information, go to ftb.ca.gov/TIA.

Part III – Request MyFTB Full Online Account Access for Tax Professional

You must check either the "Yes" or "No" box to request or deny full online account access. If you check "Yes", an authorization code will be mailed to you in a separate notice to approve the full online account access for your tax professional. An authorization code will be provided for the tax professional listed on the TIA form for you to authorize or deny their full online account access. An authorization code will not be sent for your tax professional if they do not have **MyFTB** access or if they currently have full online account access.

If you check "No", check both "Yes" and "No", or do not check any box, then we will process the authorization request as a "No" and your tax professional will be granted limited online account access. Any existing relationships with the tax professional listed on this TIA form, with full online account access, will be changed to limited online account access.

Limited Online Account Access will allow your tax professional to view available notices and correspondence issued by FTB within the last 12 months.

Full Online Account Access will allow your tax professional to view available notices and correspondence, estimate tax payments, balance due, and detailed account summary information for all tax years.

If multiple relationships exist between you and your tax professional, the most recent online account access authorization will override any existing online account access level for your tax professional list this TIA form.

Example 1: Individual Jane Doe, has authorized tax professional John Smith, as her POA representative with full online account access. Jane later files a TIA, authorizing John as her TIA representative with limited online account access. Upon approval of the TIA, John's online account access to Jane's online account information will change from full to limited for both the POA and TIA relationships.

Example 2: Individual Jane Doe, has authorized tax professional John Smith, as her POA representative with limited online account access. Jane later files a TIA, authorizing John as her TIA representative with full online account access. Upon approval of the TIA and authorization of full online account access, John's online account access to Jane's online account information will change from limited to full for both the POA and TIA relationships.

For more information about online account access, go to ftb.ca.gov/access. This online account access authorization does not affect the information your tax professional can receive by phone, chat, in writing, or in person or the ability to take actions on your behalf. If you do not want your tax professional to have any online account access to your account information, contact us at 800.852.5711, and request the online access to your account information be disabled. As a result of this request, you will not be able to access your account information online.

If we reject your TIA form, the request for online account access will not be processed and no changes will be made to the online account access level for any existing relationships.

Note: Online account access is not available for Fiduciary or 540NR Group Nonresident Return accounts.

Part IV – Signature Authorizing Release of Tax Information

FTB does not accept electronic or stamped signatures on form FTB 3534.

Important: If you are signing form FTB 3534 on behalf of an individual or business entity, and attached the general/durable POA Declaration, you must use one of the following acceptable formats to have a valid signature on form FTB 3534:

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

Individual

To have a valid authorization, individuals must sign and date form FTB 3534.

Fiduciary

To have a valid authorization, fiduciary must sign, date, and enter their title on form FTB 3534.

Corporation or Association

Form FTB 3534 may only be signed by an officer or individual with the authority to bind the company. To have a valid authorization, the signing party must also enter their title and date the document.

Examples of officers who have the authority to sign form FTB 3534:

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

General and Limited Partnership

To have a valid authorization, the tax matter partner or general partner must sign, date, and provide their title on form FTB 3534.

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

To have a valid authorization, an authorized managing member or tax matter partner must sign, date, and enter their title.