

2018 Instructions for Form FTB 3535

Tax Information Authorization Revocation

Important Information

- A valid signature is required. Go to Part III - Signature Authorizing ~~to Revoke~~ Tax Information Authorization, for examples of valid signatures.
- Revoking a TIA representatives who has tax professional MyFTB account will terminate online access to your account information, if there is no active POA relationship on file with the representative.

General Information

You can immediately revoke a TIA relationship online using MyFTB. 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.

For more information, go to ftb.ca.gov/TIA.

A Purpose

Use form FTB, Tax Information Authorization Revocation to revoke a TIA prior to the **13 months** expiration.

To revoke a TIA, you must use one of the following methods:

- Online through MyFTB. For more information, go to ftb.ca.gov/TIA.
- Initiate an authenticated chat.
- File form FTB 3535.
- Mail a signed and dated statement instructing FTB to revoke the TIA and include either:
 - Individual's name, address, phone, Social Security Number (SSN) 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, CA Corporation number, CA SOS number, FEIN, representative's name(s) and address. Specify if the TIA you are revoking is for the business entity TIA, a TIA that was filed for matters related to a 540NR Group Nonresident Return, or if the Revocation is for both.

Important: Form FTB 3535 will not revoke form FTB 3520-PIT, Individual or Fiduciary Power of Attorney Declaration, or form FTB 3520-BE, Business Entity or Group Nonresident Power of Attorney Declaration, on file with FTB. To revoke a POA Declaration, use form FTB 3520-RVK, Power of Attorney Declaration Revocation.

B Where to File

Mail form FTB 3535 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

C Termination (death of individual)

When an individual dies and a death certificate is filed with us, we will revoke a 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.

D Incapacity or Incompetency

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

Specific Line Instructions

To ensure your form FTB 3535 is processed accurately, it is extremely 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 3535 to be valid.

Individual

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

Fiduciary (estates or trusts)

- FEIN is required. If this TIA revocation is for a grantor trust and the IRS did not provide a FEIN, provide the individual's SSN.

Business Entity

- Check the Business Entity box if you are preparing form FTB 3535 for matters concerning any type of business entity and fill out corresponding information.
- If the full legal business name is not provided, form FTB 3535 will be invalid.
- If you are revoking a TIA that was filed by a corporation who filed a unitary taxpayers' group tax return, only the "key corporation" information is required in Part I - Taxpayer Information. A subsidiary must file its own Revocation covering tax returns that were filed separately from the unitary taxpayers' group tax return.
- Business entities should provide the CA corporation number when available, otherwise provide the FEIN.
- Partnerships/LLC/REMICs should provide the CA SOS number when available, otherwise provide the FEIN.

540NR Group Return

- Check the 540NR Group Nonresident Return box if your business entity is preparing this form to revoke a TIA filed by a business entity for matters that concern form 540NR, California Nonresident or Part-Year Resident Income Tax Return for a group. ~~Provide Federal Employer Identification Number (FEIN).~~
- If the 540NR Group Nonresident Return box is not checked, the TIA revocation will be processed to the business entity account and not the 540NR Group Nonresident Return account.

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

This information will be used to identify and revoke the originally filed form FTB 3534. Provide information requested.

Part III – Signature Authorizing Tax Information Authorization Revocation

FTB does not accept electronic or stamped signatures on form FTB 3535.

Important: If you are signing form FTB 3535 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 3535.

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 TIA revocation, individuals must sign and date form FTB 3535.

Fiduciary

To have a valid TIA revocation, the fiduciary must sign, date, and enter their title on form FTB 3535.

Corporations or Associations

Form FTB 3535 may only be signed by an officer or individual with the authority to bind the company. To have a valid TIA revocation, the signing party must also enter their title and the date.

Examples of officers who have the authority to sign ~~form~~ form FTB 3535:

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

General and Limited Partnership

To have a valid TIA revocation, the tax matter partner or general partner must sign, date, and provide their title on form FTB 3535.

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

To have a valid TIA revocation, an authorized managing member or tax matter partner must sign, date, and enter their title on form FTB 3535.

Representative

To have a valid TIA revocation, a representative who is listed on an active form FTB 3534, may also sign and date form FTB 3535.

Advanced Draft
as of 12/04/18