

# Power of Attorney Declaration Revocation

## 3520-RVK

Use this legal document to revoke an existing Power of Attorney (POA) Declaration on file with the Franchise Tax Board (FTB). This form is not used to revoke a representative; it revokes an entire POA Declaration. Generally, a POA Declaration remains valid for **six years** from the POA signature date or until revoked. Form FTB 3520-RVK, Power of Attorney Declaration Revocation, will not revoke a Tax Information Authorization (TIA). To revoke a TIA, use form FTB 3535, Tax Information Authorization Revocation.

### Part I – Taxpayer Information

Provide the information submitted to FTB within Part I of the original Power of Attorney Declaration that you would like to revoke.

- Individual**  
(If a joint tax return is filed, each spouse/Registered Domestic Partner [RDP] must complete their own POA Declaration Revocation)
- Fiduciary**  
(Estates or Trusts - **FEIN required**)
- Business Entity**  
(A subsidiary not included with the unitary taxpayer's group return must file its own POA Declaration Revocation)
- 540NR Group Nonresident Return**  
(If the POA Declaration filed was for matters related to a 540NR Group Nonresident return)

Individual (first name, middle initial, last name, suffix ), estate or trust, or full legal business name

CA corporation number	CA SOS number (or FTB issued number)	FEIN (required for Fiduciary)	SSN or ITIN	Phone
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Street address (number and street) or PO box	Apt. no/ste. no.
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

City (If you have a foreign address, see instructions)	State	ZIP code
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Foreign country name	Foreign province/state/county	Foreign postal code
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

### Part II – Representative

Provide the information for one of the representative(s) listed on the original Power of Attorney Declaration.

Representative's name (first name, middle initial, and last name)

CA CPA	CA state bar number	CTEC	Enrolled agent number	PTIN
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Street address (number and street) or PO box	Apt. no/ste. no.	Phone
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

City	State	ZIP code	Fax
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

### Part III – Original Signature Date

Date the original Power of Attorney Declaration was signed..... mm/dd/yyyy

---

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

---

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131**. To request this notice by mail, call 800.852.5711.

I am the taxpayer, legal representative, corporate officer, general partner, authorized managing member, tax matter partner, guardian, executor, conservator, receiver, administrator, or trustee on behalf of the taxpayer, and I certify I have the legal authority to revoke an existing Power of Attorney Declaration. **FTB will not revoke the POA Declaration unless this form is signed and dated by an authorized individual.**

Print Name

Title (**required** for Fiduciaries, Group Nonresidents, and Business Entities)

Signature

Date

# 2018 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 for registration for a tax professional online account in **MyFTB**.
- We will only accept form FTB 3520-PIT, Individual or Fiduciary Power of Attorney Declaration; or FTB 3520-BE, Business Entity or Group Nonresident Power of Attorney Declaration.
- We will reject form FTB 3520-C1, Power of Attorney Declaration, and non-FTB POA Declaration forms.
- Use the most current version of form FTB 3520-PIT or FTB 3520-BE.
- We will no longer automatically revoke previously accepted POA Declarations with overlapping tax years or income periods upon filing of a new POA.
- All representatives listed on a POA Declaration will have the ability to remove another representative from the POA Declaration.
- A valid signature is required. See Part IV, Signature Authorizing Power of Attorney Declaration Revocation, for instructions on valid signatures.
- Tax professionals are granted limited online account access to your tax information when we approve the POA Declaration, see form FTB 3520-PIT or 3520-BE, Part V, Request **MyFTB** Full Online Account Access for Tax Professional(s).
- You or your tax professional must request full online account access to your tax information and you must authorize this request before we grant full online account access, see form FTB 3520-PIT or FTB 3520-BE, Part V, Request **MyFTB** Full Online Account Access for Tax Professional(s). If full online account access is not granted to your tax professional(s) they will still be able to represent you before FTB or obtain information by phone, in person, and in writing.

### General Information

To file a revocation of a POA Declaration, use the online submission for faster processing. However, the following paper forms are available for taxpayers without online access:

- **Form FTB 3520-PIT**  
Authorizes an individual to represent and receive confidential information on all matters before Franchise Tax Board (FTB) for an individual, estate, or trust.
- **Form FTB 3520-BE**  
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**  
Revokes existing Power of Attorney (POA) Declaration(s) on file with FTB.

For more information, go to [ftb.ca.gov/POA](http://ftb.ca.gov/POA)

### 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](http://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), 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 POA Declaration you are revoking is for the business entity POA Declaration, a POA Declaration that was filed for matters that concern Form 540NR, for a group, or if revocation is for both.

**Important:** If you filed a POA Declaration before January 1, 2018, your POA Declaration will generally remain in effect until it is revoked.

### B Termination (death of individual)

When an individual dies and a death certificate is filed with us, we will revoke a POA Declaration on file. When an individual dies, a new POA Declaration 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.

### C 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 your POA Declaration Revocation 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.
- SSN or Individual Taxpayer Identification Number (ITIN) are required.

#### Fiduciary (estate or trust)

- FEIN is required. If this form FTB 3520-RVK is for a grantor trust and the Internal Revenue Service (IRS) does not provide a FEIN, provide the individual's SSN.

#### 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 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, Taxpayer Information. A subsidiary must file its own Revocation covering POA Declarations that were 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 form FTB 3520-RVK to revoke a POA Declaration filed by a business entity for matters related to a Form 540NR, California Nonresident or Part-Year Resident Income Tax Return for a group.
- Provide FEIN.
- If the 540NR Group Nonresident Return box is not checked, the POA Declaration Revocation will not be processed and the POA Declaration will not be revoked.
- You can only mail form FTB 3520-RVK.

## 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. Leave numbers blank if not available.

## 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 an individual or business entity, and attached the general/durable POA Declaration, you must use one of the following acceptable formats to sign the POA Declaration Revocation 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.

### Fiduciary

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

### Corporations or Associations

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 the POA Declaration Revocation 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 is 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.