

Individual or Fiduciary Power of Attorney Declaration

3520-PIT

Use this legal document to authorize a specific individual(s) to receive confidential information and represent you in all matters before the Franchise Tax Board (FTB).

Part I – Taxpayer Information

Check only one box below.

Individual
(If a joint tax return is filed, each spouse/Registered Domestic Partner (RDP) must complete their own POA Declaration)

Fiduciary
(Estate or Trust - FEIN required)

Individual (first name, middle initial, last name, suffix) or name of estate or trust		SSN or ITIN
<input type="text"/>		<input type="text"/>
Street address (number and street) or PO box	Apt. no/ste. no.	FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>
City (If you have a foreign address, see instructions)	State	ZIP code
<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign country name	Foreign province/state/county	Foreign postal code
<input type="text"/>	<input type="text"/>	<input type="text"/>

Part II – Representative(s)

Only individuals may be named as representative(s). You must list a primary representative below. The individual or fiduciary in Part I appoints the following individual(s) as attorney(s)-in-fact. To appoint additional representative(s), complete Side 4. Each representative listed on your POA Declaration will have the ability to remove a representative from your POA Declaration.

Primary representative's name (first name, middle initial, and last name)

CA CPA	CA state bar number	CTEC	Enrolled agent number	PTIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street address (number and street) or PO box				Apt. no/ste. no.
<input type="text"/>				<input type="text"/>
City (If the representative has a foreign address, see instructions.)			State	ZIP code
<input type="text"/>			<input type="text"/>	<input type="text"/>
Email (include your representative's email address to ensure they receive email notifications)		Phone	Fax	
<input type="text"/>		<input type="text"/>	<input type="text"/>	

Additional representative's name (first name, middle initial, and last name)

CA CPA	CA state bar number	CTEC	Enrolled agent number	PTIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street address (number and street) or PO box				Apt. no/ste. no.
<input type="text"/>				<input type="text"/>
City (If the representative has a foreign address, see instructions.)			State	ZIP code
<input type="text"/>			<input type="text"/>	<input type="text"/>
Email (include your representative's email address to ensure they receive email notifications)		Phone	Fax	
<input type="text"/>		<input type="text"/>	<input type="text"/>	

Part III – Authorization for All Years or Specific Years Your POA Declaration Covers

You must check either the “Yes” or “No” box below. Your selection authorizes representatives in Part II and on Side 4 to contact FTB about your account, receive and inspect your confidential information, represent you in all FTB matters, and request information we receive from the Internal Revenue Service (IRS) for either question 1 or 2 indicated below.

If you authorize “all years” and “specific years,” the specific years privilege prevails. Enter “NA” (not applicable) or strike through any blank year fields in question 2a through 2d. If you do not check either the “Yes” or “No” box or check both the “Yes” and “No” box, we will process the authorization as a “No.” This may cause your POA Declaration to be invalid, and it may be rejected. If you authorized “all years,” this will include previous, current, and future years up to the expiration date. If you authorized “specific years,” you can designate future years or income periods up to **five years** from the POA Declaration signature date.

1. Authorized All Years Yes No
- Or
2. Authorized Specific Years* Yes No

	Year Begins: YYYY	–	Year Ends: YYYY
2a.	<input type="text"/>	–	<input type="text"/>
2b.	<input type="text"/>	–	<input type="text"/>
2c.	<input type="text"/>	–	<input type="text"/>
2d.	<input type="text"/>	–	<input type="text"/>

* For example,
Single Year: 2020 – 2020
Multiple Years Range: 2017 – 2020

Part IV – Additional Authorizations

Check either the “Yes” or “No” box below for additional authorizations you would like to grant your representative(s) in addition to those described in Part III. If you do not check either the “Yes” or “No” box or check both the “Yes” and “No” box for any additional authorizations below, we will process the authorization as a “No.” For more information, see instructions.

1. Add representative(s) Yes No
2. Authority to sign tax return(s) (only if incapacitated or continuous absence from the U.S.) Yes No
3. Receive, but not endorse, refund check(s) Yes No
4. Waive the California statutes of limitations (SOL) Yes No
5. Execute settlement and closing agreements (only in extenuating circumstances) Yes No
6. Other acts (describe on Side 5) Yes No

Part V – Request or Retain MyFTB Full Online Account Access for Tax Professional(s)

You must check either the "Yes" or "No" box below. If you check the "Yes" box, you are requesting to authorize or retain full online account access for your tax professional(s), including the ability to view tax returns and take available actions based upon the year(s) designated on this declaration. If you requested full online account access for your tax professional(s) on your POA declaration, a separate notice will be mailed to you with an authorization code and instructions to approve or deny the online account access request. An authorization code will not be sent for tax professional(s) that have existing full online account access.

If you check the "No" box, both the "Yes" and "No" boxes, or do not check any box, we will process the authorization as a "No," and your tax professional(s) will be granted limited online account access; any existing relationships with full online account access will be changed to limited online account access. Limited online account access includes viewing notices and most correspondence issued by FTB in the last 12 months.

Note: Tax professional(s) with limited or full online account access may have access to notices and correspondence in MyFTB for any tax year(s).

This online account access authorization does not affect their ability to take actions on your behalf or the information your representative can receive by phone, chat, or in person.

If your POA declaration is rejected, this request for online access will not be processed and no updates will be made to online access levels for any existing relationships.

Note: Online access is not available for Fiduciary accounts.

Authorize MyFTB Full Online Account Access for Tax Professional(s) Yes No

Part VI – Signature Authorizing Power of Attorney Declaration

~~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 and search for 1131. To request this notice by mail, call 800.852.5711.~~

The authority granted to the representative(s) in this POA Declaration will generally expire **six years** from the date this form is signed, or on the date that a POA declaration is revoked, whichever occurs first.

I declare under penalty of perjury under the laws of the State of California that I am the taxpayer named in Part I and by my signature below, I authorize the representative(s) listed in Part II to be appointed as my attorney(s)-in-fact.

If signed by a guardian, legal representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I declare under penalty of perjury under the laws of the State of California that I have the authority to execute this form on behalf of the taxpayer named in Part I and by my signature below, I authorize the representative(s) in Part II to be appointed as the taxpayer's attorney(s)-in-fact. Supporting document for such authority is attached.

FTB will reject this POA Declaration if not signed and dated by an authorized individual.

By signing this POA declaration, I understand that FTB will grant limited online account access to my tax professional representative(s) unless full online account access has been requested in Part V. If you do not want your tax professional representative(s) to have any online access, refer to Part V instructions.

Print Name

Title (required for fiduciary signing for trust or estate)

Signature

Date

The individual or fiduciary in Part I appoints the following additional representative(s) as attorney(s)-in-fact. Include additional copies of this side as needed to list all representatives. **Do not return this side if blank.**

Additional representative's name (first name, middle initial, and last name)

CA CPA	CA state bar number	CTEC	Enrolled agent number	PTIN
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Street address (number and street) or PO box	Apt. no./ste. no.
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City (If the representative has a foreign address, see instructions.)	State	ZIP code
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Email (include your representative's email address to ensure they receive email notifications)	Phone	Fax
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City (If the representative has a foreign address, see instructions.)	State	ZIP code
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Email (include your representative's email address to ensure they receive email notifications)	Phone	Fax
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Street address (number and street) or PO box	Apt. no./ste. no.
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City (If the representative has a foreign address, see instructions.)	State	ZIP code
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Email (include your representative's email address to ensure they receive email notifications)	Phone	Fax
<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Acts Authorization(s)

Submit this side if you selected "Yes" to the Other Acts Authorization box from Part IV. If you did not select "Yes" or selected both "Yes" and "No" within Part IV, we will disregard this side without the listed authorizations being granted. Describe the specific other acts you authorize your representative(s) named in Part II and on Side 4 to perform before FTB. Authorizations listed in Part III and Part IV prevail over conflicting authorizations listed in this section. **Do not return this side if blank.**

Advance Draft
as of 07/14/21