

# 2020 Instructions for Form FTB 3534, Tax Information Authorization

## Important Information

Beginning January 1, 2019, our online submission process and form FTB 3534, Tax Information Authorization, allow you to request full online account access for your tax professional at the time of submission. See Part III, Request or Retain MyFTB Full Online Account Access for Tax Professional(s).

- We only accept the form FTB 3534.
- Use the most current version of form FTB 3534.
- 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.
- Tax information authorization (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 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. See Specific Line Instructions, Part IV, Signature Authorizing Release of Tax Information, 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.
- 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.

## 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 and businesses without online access:

- **Form FTB 3534**, Tax Information Authorization, authorizes Franchise Tax Board (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 an existing TIA on file with FTB.

For more information on how to submit a TIA online, go to [ftb.ca.gov/tia](http://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 representative listed in Part II, Representative, 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.
- Form FTB 3535 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](http://ftb.ca.gov), log in to MyFTB, and select **Add TIA Client**.
- 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, get form FTB 3535, go to [ftb.ca.gov/tia](http://ftb.ca.gov/tia), or log on to MyFTB.

**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 individual, estate, or trust, the fiduciary must file form FTB 3534, and include supporting documents establishing the fiduciary's authority, such as a certificate of trustee (as provided by Probate Code section 15603), court order, governing instrument, or letters issued by a court (as provided by Probate Code sections 2310 or 8405). 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, with supporting documents.

## F 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 TIA on file. A new TIA 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 federal employer identification number (FEIN) from the IRS to identify the estate in any filings.

## G Incapacity or Incompetency

In general, a TIA is terminated when FTB is notified that the taxpayer has become incapacitated or incompetent. A new TIA may be established for the legal representative of the incapacitated or incompetent taxpayer, if authorized on a durable power of attorney (POA) or letter of conservatorship. However, if the TIA was originally established with a durable POA, then the TIA will not be terminated.

## 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.
- A social security number (SSN) or individual taxpayer identification number (ITIN) is required.

#### Fiduciary

- A FEIN is required for estates or trusts and an SSN is required for deceased individuals. If 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 Companies (LLCs), and Real Estate Mortgage Investment Conduits (REMICs) should provide the California Secretary of State (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. 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 the **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 taxpayer 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 taxpayer 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 MyFTB.

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

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** – Allows your tax professional to view available notices and correspondence issued by FTB within the last 12 months.

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

**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).

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 listed on 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 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 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](http://ftb.ca.gov/access).

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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, 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**

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

### **Fiduciary**

To have a valid authorization, the 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.