

# 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**  
(Estates or Trusts - FEIN required)

Individual (first name, middle initial, last name, suffix) or name of estate or trust

SSN or ITIN

Street address (number and street) or PO box

Apt. no/ste. no.

FEIN (required for fiduciary)

City (If you have a foreign address, see instructions)

State

ZIP code

Phone

Foreign country name

Foreign province/state/county

Foreign postal code

### 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

Street address (number and street) or PO box

Apt. no/ste. no.

City

State

ZIP code

Email (include your representative's email address to ensure they receive email notifications)

Phone

Fax

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

CA CPA

CA state bar number

CTEC

Enrolled agent number

PTIN

Street address (number and street) or PO box

Apt. no/ste. no.

City

State

ZIP code

Email (include your representative's email address to ensure they receive email notifications)

Phone

Fax

**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 **Side 4** to contact the Franchise Tax Board (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: 2018-2018  
 Multiple Years Range: 2015-2018

**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. ....  Yes  No  
 6. Other acts (describe on **Side 5**) .....  Yes  No

**Part V – Request 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.

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](http://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)
<input type="text"/>	<input type="text"/>
Signature	Date
<input checked="" type="text"/>	<input type="text"/>