



To submit electronically,  
go to **ftb.ca.gov**,  
log in to **MyFTB**,  
and select  
**File a Power of Attorney.**

# Individual or Fiduciary Power of Attorney Declaration

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). Generally, this authority will expire **six years** from the date this FTB 3520 PIT, *Individual or Fiduciary Power of Attorney (POA) Declaration*, is signed or an FTB 3520 RVK, *Power of Attorney Declaration Revocation*, is filed. Submitting this POA Declaration will not revoke any previously submitted POA Declarations with overlapping authorizations. Use FTB 3520 RVK to revoke previously filed POA Declarations. We do not accept non-FTB POA Declarations. If you are signing on behalf of a fiduciary or in place of an individual, you must attach notarized or legal documentation indicating you have this authorization. POA Declarations filed before January 1, 2018, will generally remain in effect until revoked or expired. For more information and instructions, go to **ftb.ca.gov/POA**.

## Part 1 – Taxpayer Information

Select only one box below. Submit a separate FTB 3520 PIT, *Individual or Fiduciary Power of Attorney Declaration*, for each individual.

**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 Estate or Trust Name			SSN or ITIN
<input type="text"/>			<input type="text"/>
Street Address (number and street) or PO Box	Apt./Suite	FEIN (required for Fiduciary)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
City	State	ZIP Code	Phone
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Part 2 – Representative(s)

Only individuals may be named as representative(s). You must list a primary representative below. The individual or fiduciary in **Part 1** appoints the following individual(s) as attorney(s)-in-fact. Complete **Page 3** to appoint additional representative(s). All representatives 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)

Cal 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./Suite
<input type="text"/>				<input type="text"/>
City	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)

Cal 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./Suite
<input type="text"/>				<input type="text"/>
City	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 3 – Authorization for All Years or Specific Years Your POA Declaration Covers**

You must select either Yes or No below. Your selection authorizes representatives in **Part 2** and **Page 3** 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 "all years" or "specific years" 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. If you do not select either Yes or No or select both Yes and No, 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.

YES  NO  **Authorized All Years**

Or

YES  NO  **Authorized Specific Years\*** .....

**Multiple Years  
Begin and End**  
(YYYY) – (YYYY)  
 –   
 –   
 –   
 –

\* For example,  
Single Year: 2018-2018  
Year Range: 2015-2017

**Part 4 – Additional Authorizations**

Select either Yes or No below for additional authorizations you would like to grant your representative(s) beyond those described in **Part 3**. If you do not select either Yes or No or select both Yes and No for any additional authorizations below, we will process the Authorization as a No. For more information, go to [ftb.ca.gov/POA](http://ftb.ca.gov/POA).

YES  NO  Add representative(s)

YES  NO  Authority to sign tax return(s) (only if incapacitated or continuous absence from the U.S.)

YES  NO  Receive, but not endorse, refund check(s)

YES  NO  Waive the California statute of limitations (SOL)

YES  NO  Execute settlement and closing agreements

YES  NO  Other acts (describe on **Page 4**)

**Part 5 – Signature Authorizing Power of Attorney Declaration**

I am the individual listed in **Part 1** or a guardian, legal representative, executor, receiver, administrator, or trustee on behalf of the individual or fiduciary, and I certify I have the legal authority to sign this *Power of Attorney (POA) Declaration*. I understand that submitting this POA Declaration will not revoke any previously submitted POA Declarations with overlapping privileges. **FTB will reject this POA Declaration if not signed and dated by an authorized individual.** Authorized individuals signing on behalf of the taxpayer must sign as themselves and include supporting documentation.

Print Name  Title (required for Fiduciaries)

Signature  Date

# Individual or Fiduciary Power of Attorney Declaration

The individual or fiduciary in **Part 1** appoints the following additional representative(s) as attorney(s)-in-fact. Include as many copies of this page as needed to list all representatives. **Do not return this page if blank.**

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

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

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)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

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)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

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)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

City

State

ZIP Code

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

Phone

Fax

  
**Other Acts Authorization(s)**

Submit this page if you selected **Yes** to the Other Acts Authorization box from **Part 4**. If you did not select Yes or selected both Yes and No within **Part 4 - Additional Authorizations, Other Acts**, we will disregard this page without the listed authorizations being granted. Describe the specific other acts you authorize your representative(s) in **Part 2** and **Page 3** to perform before FTB. Authorizations listed in **Part 3** and **Part 4** prevail over conflicting authorizations listed in this section. **Do not return this page if blank.**

**Franchise Tax Board Privacy Notice**

To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Submit your POA Declaration online or by mail.\*

**Online:** Log in to **MyFTB** and select **File a Power of Attorney**.

**Mail:** POA/TIA UNIT  
**FRANCHISE TAX BOARD**  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

\*Paper submissions result in longer processing time frames. Mail this Declaration separately from tax returns or correspondence. Keep a copy of all documents for your records. For more information, go to [ftb.ca.gov/POA](http://ftb.ca.gov/POA).