

2018 Instructions for Form FTB 3520-PIT

Individual or Fiduciary Power of Attorney Declaration

What's New

Beginning January 1, 2019, we updated our online submission process and our Power of Attorney (POA) Declaration form to allow you to request full online account access for your tax professional at the time of submission. See Part V, Request **MyFTB** Full Online Account Access for Tax Professional(s).

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.
- 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.
- 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 VI, Signature Authorizing Power of Attorney Declaration, for instructions on valid signatures.
- Tax professionals are granted limited online account access to your tax information when we approve the POA Declaration, see 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 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 the Franchise Tax Board (FTB) or obtain information by phone, in person, and in writing.

General Information

To file a POA use the online submission in **MyFTB** for faster processing. However, the following paper forms are available for individuals without online access:

- **Form FTB 3520-PIT**, Individual or Fiduciary Power of Attorney Declaration, authorizes an individual to represent and receive confidential information on all matters before FTB for an individual, estate, or trust.
- **Form FTB 3520-BE**, Business Entity or Group Nonresident Power of Attorney Declaration, authorizes an individual to represent and receive confidential information on all matters before FTB for a business entity or a business entity that files Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, for a group.
- **Form FTB 3520-RVK**, Power of Attorney Declaration Revocation, revokes existing POA Declaration(s) on file with FTB.

A Purpose

Use form FTB 3520-PIT to authorize an individual to represent you in any matter before FTB, and to request, receive and inspect your confidential tax information. Information that FTB may release includes, but is not limited to estimated payments, notices, account history or compliance status. FTB may release information over the phone and in writing. If your representative has **MyFTB** access, then your representative will have limited online account access to your account information, unless they have previously been granted full online account access.

B General Authorizations

The representative(s) listed in Side 1, Part II, Representative(s) and on Side 4 of form FTB 3520-PIT, will be authorized as attorney(s)-in-fact to:

- Talk to FTB agents about your account.
- Receive and inspect your confidential information.
- Represent you in all matters before FTB.
- Request information we receive from the Internal Revenue Service (IRS).

If additional authorizations are needed, complete Side 2, Part IV, Additional Authorizations.

C Duration

Generally, a POA Declaration will remain in effect until either:

- The expiration, which is generally **six years** from the date the POA Declaration is signed.
- A POA Declaration Revocation is filed.

To extend this authority for an additional six years, a new POA Declaration is required.

Important: Submitting this form FTB 3520-PIT will not revoke any previously submitted POA Declarations with overlapping authorizations. If you filed a POA Declaration before January 1, 2018, your POA Declaration will generally remain in effect until revoked or expired.

D Other POA Documents

You must complete form FTB 3520-PIT and attach the general, durable, or letter of conservatorship to the POA Declaration. See Part VI, Signature Authorizing Power of Attorney Declaration, for more information.

E Where to File

Use one of the following methods to file form FTB 3520-PIT:

- For faster processing, submit electronically. Go to **ftb.ca.gov**, log in to **MyFTB**, and select **File a Power of Attorney**. For more information, go to **ftb.ca.gov/POA**.
- Mail form FTB 3520 PIT separately from the tax return(s) or other correspondence to the following address:

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

F Revocations

Individuals, estates, or trusts: It is your responsibility to revoke your POA Declaration when you are no longer working with a representative.

Representatives: If you no longer represent an individual, it is your responsibility to revoke a POA Declaration to ensure you do not receive confidential information you are not entitled to access.

To revoke a POA Declaration, see form FTB 3520-RVK.

G Fiduciary (estates or trusts)

A fiduciary stands in the position of an individual and acts as the individual, not as a representative. To authorize an individual to represent or perform certain acts on behalf of the estate or trust, the fiduciary must file form FTB 3520-PIT. We recommend that the POA Declaration include either a certificate of trustee (as provided by Probate Code Section 15603), court order, governing instrument, or Last Will and Testament. Otherwise, if federal Form 56, Notice Concerning Fiduciary Relationship, is required to be filed with the IRS, attach a copy to form FTB 3520-PIT.

H Representative Notices

We no longer mail copies of most notices to POA representatives. POA representatives who provide a valid email address on the POA Declaration will receive electronic notifications each time we send a notice to one of their clients. Representatives with a **MyFTB** account, who do not provide an email address, will be able to view the notices for their clients. However, the representative will not receive a notification when a notice is issued. You must provide paper copies of notices to representatives who are not able to register for **MyFTB**.

I 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.

J Incapacity or Incompetency

A POA Declaration is generally terminated if the taxpayer becomes incapacitated or incompetent. If you filed a durable power of attorney or letter of conservatorship indicating the authority conferred shall be exercisable notwithstanding subsequent incapacity or incompetency (or otherwise conforms to Probate Code Section 4124) was filed before January 1, 2018, then the POA relationship can continue beyond the incapacity or incompetency of the taxpayer. If such a durable power of attorney or letter of conservatorship was filed on or after January 1, 2018, then the POA Declaration will expire at the six year expiration and a new form FTB 3520-PIT will need to be filed to extend the relationship.

K Minor

If you are filing form FTB 3520-PIT on behalf of a minor, you must attach a birth certificate, custody agreement, court order, and/or any documentation that establishes authority to act on behalf of the minor.

Specific Line Instructions

To ensure your form FTB 3520-PIT 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 or the POA Declaration may be invalid.

Individual

- If a joint tax return is filed, each spouse/Registered Domestic Partner (RDP) must complete their own POA Declaration to designate a representative.
- If this POA Declaration is for a sole proprietorship, check the individual box and complete the corresponding information.
- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required.
- If the POA Declaration is being filed for only nontax debt matters, complete all of the following:
 - Fill out Part I and Part II.
 - Leave Part III blank.
 - In Part IV, check the “Yes” box to question 6 and write “nontax debt only” on Side 5.
 - Complete Part VI.

Fiduciary

- Federal Employer Identification Number (FEIN) is required. If form FTB 3520-PIT is for a grantor trust and the IRS did not provide a FEIN, provide the individual’s SSN.
- Your representative(s) will not have access to your information online, but you can call 800.852.5711 to obtain information.

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(s)

- Only individuals may be named as representatives.
- The POA Declaration only establishes the relationship between an individual and a representative, **not** the organization in which a representative works.
- A primary representative must be listed in Part II. If the primary representative changes you will be notified.
- To name more than two representatives, use Side 4 of form FTB 3520-PIT. Include as many copies of Side 4 as needed.
- If the representative’s contact information has changed, FTB does not require a new form FTB 3520-PIT. However, we advise that you update the representative’s email address listed on the POA Declaration so the representative can receive email notifications. For more information on how to update a representative’s email address, go to ftb.ca.gov/POA, or call us at 800.852.5711 for assistance.

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

You must check either the “Yes” or “No” box to question 1 and 2. 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 IRS for years selected.

If you checked the “Yes” box to both question 1 and 2, the specific years listed in boxes 2a through 2d privilege prevails.

1. All Years

You must check the “Yes” or “No” box to authorize or deny your representative(s) in Part II and on Side 4 to represent and receive confidential information regarding all FTB matters, regardless of the tax year involved. 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.

For example: If the POA Declaration is signed on March 1, 2018, the POA Declaration will include all years up to March 1, 2024.

2. Specific Years

You must check the “Yes” or “No” box. If you check “Yes”, you must indicate specific years you want covered by this POA Declaration within boxes 2a through 2d and mark not applicable (**NA**) in any blank begin and end year boxes not filled in. If you check the “No” box, mark (**NA**) in all begin and end year boxes. If you do not check either the “Yes” or “No” box or select 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.

You may designate:

- Any current or past years as of the date you sign the POA Declaration:
 - To designate a single year, list the year in both the begin and the end year boxes.
Example: 2018-2018.
 - To designate multiple years, list year beginning and year ending in the boxes.
Example: 2015-2018.
- Future years that end no later than five years from the year of the Signature Date on the POA Declaration:
 - To designate future five years or income periods starting after December 31 from the year we receive the POA Declaration for a calendar year filer.
Example: if the POA Declaration is signed on December 31, 2018, the POA Declaration can include 2018-2023.

Important: Do not use a general reference such as “all years” or “all taxes.” A POA Declaration with a general reference is invalid and will be rejected.

Part IV – Additional Authorizations

A POA Declaration gives representatives general privileges listed in Part III. Use Part IV to indicate additional acts your named representative(s) can perform by checking the “Yes” or “No” box for questions 1 through 6. Common additional authorizations are listed below. If you did not check the “Yes” or “No” box or checked both the “Yes” and “No” box, we will not grant the specific additional authority.

You may designate:

1. **Add representative(s)**

Authorizes your representative to add additional representatives to the POA Declaration. Any representative they add will also have the same authorization to add or remove representatives to the POA Declaration.

2. **Authority to sign tax return(s)**

Authorizes your representative to sign your individual tax return only in the event of an incapacitating disease/injury or continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the tax return.

3. **Receive, but not endorse, refund check(s)**

Authorizes refund checks to be sent to your representative instead of the address listed on your tax return. To make arrangements for us to send your refund check to your authorized representative, call us at 800.852.5711.

4. **Waive the California statutes of limitations (SOL)**

Authorizes your representative to waive the California statutes of limitations. The California statutes of limitations are time limits imposed by law on the rights of both the state and the taxpayer.

5. **Execute settlement and closing agreements**

Authorizes your representative to execute settlement and closing agreements.

6. **Other Acts**

Authorizes other acts for your representative. Describe these specific acts on Side 5, Other Acts Authorization.

Important: Privileges listed in Part III and Part IV on Side 2 prevail over conflicting limiting privileges listed on Side 5. You must check the “Yes” box to question 6, for us to grant other acts authorizations listed on Side 5.

Part V – Request 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 the “Yes” box, an authorization code will be mailed to you in a separate notice to approve the full online account access. Your authorization of full online account access is specific to each tax professional. An authorization code will be provided for each tax professional listed on the POA Declaration for you to authorize or deny their full online account access. An authorization code will not be sent for tax professional(s) if they do not have **MyFTB** access or if they currently have full online account access.

If you check the “No” box, do not check either the “Yes” or “No” box or check both the “Yes” and “No” box, then we will process the authorization request as a “No” and your tax professional(s) will be granted limited online account access; any existing relationships with tax professional(s) listed on this declaration with full online account access will be changed to limited online account access.

Limited Online Account Access – Allows your tax professional(s) to view available notices and correspondence issued by FTB within the last 12 months.

Full Online Account Access – Allows your tax professional(s) to take available actions, view your estimated tax payments, available notices and correspondence, balance due, and account summary information for the year(s) authorized on your POA declaration.

If multiple relationships exist between you and your tax professional, the most recent online account access authorization will override any existing online account access authorization level for that tax professional.

Example 1: Taxpayer 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 online account access to Jane’s account will be changed 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 authorization of the full online account access, John’s online account access to Jane’s account will be changed from limited to full for both the POA and TIA relationships.

For more information about online account access, go to ftb.ca.gov/access.

This online account access authorization does not affect the ability of your tax professional(s) to take actions on your behalf or the information they can receive by phone, chat, or in person.

If you do not want your tax professional to have any online account access to your tax information, you will need to contact us at 800.852.5711, to request online access to your tax information to be disabled. If requested, you will not be able to access your tax information online as a result.

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

Note: Online access is not available for Fiduciary accounts.

Part VI – Signature Authorizing Power of Attorney Declaration

FTB does not accept electronic or stamped signatures on paper or uploaded POA Declarations.

Important: If you are signing form FTB 3520-PIT, on behalf of an individual, and attached the general/durable POA Declaration, you must include general/durable POA in the title and use one of the following acceptable formats to sign the POA Declaration in order for it to be valid:

- John Doe, Attorney-in-Fact for Jane Doe
- Jane Doe by John Doe, Attorney-in-Fact
- Jane Doe by John Doe, Power of Attorney

Individuals

Individuals must sign and date form FTB 3520-PIT, in order for the POA Declaration to be valid.

Fiduciary

The fiduciary must sign, date, and enter their title on form FTB 3520-PIT, in order for the Declaration to be valid. If you are signing on behalf of a fiduciary, you must attach legal documentation indicating you have this authorization.