Business Representative: Power of Attorney (POA) Declaration - Submit Form 3520-BE

The POA declaration is a legal document that allows your client to authorize a specific individual(s) to receive confidential information and represent them in all matters before the Franchise Tax Board (FTB).

The **preferred** method to submit a POA declaration is through MyFTB. If you need specific information on how to complete the POA declaration, refer to the Instructions for Form FTB 3520-BE.

This POA declaration will **expire six years** from the date this POA declaration is signed unless it is revoked sooner.

For information about other POA declaration related actions, refer to:

- POA declaration – Revoke POA declaration.

To submit a POA Declaration:

- Log in to your MyFTB Business Representative account.
    - Once you're logged into **MyFTB**, if you need help with the page you're on, select the question mark icon "?" in the upper right corner of that page.
- From the business's **Business Entities** page:
    - Select the business's name link in the **Name** column for the business entity you want to submit the POA declaration for.
- Follow the steps below.

Steps:

Step 1: File a POA Declaration

- From the **Entity Overview** page, select:
    - **Services** from the **Main Navigation Menu**.
    - **File a Power of Attorney** from the **Services** dropdown menu.

Step 2: Review and Edit Business Entity's Information

- On the **Taxpayer Information** page, review:

  - **Business Name**
  - **ID Number**
  - **Address**
  - **Phone Number**
- Select the **Edit** button to update incorrect address or phone number information.
  - Update the incorrect address information in the **Taxpayer Address** section, if applicable.
  - Update the incorrect phone number information in the **Taxpayer Phone Number** section.
  - Select the **Save** button.

Note: If your business entity's name or identification numbers are incorrect, you must contact us before you file the POA declaration, 800.852.5711.

Select the **Next** button.

Step 3: Enter Representative Information

The **Enter Representative Information** page allows you to enter the name, contact information, and ID number(s) for your representative.

Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue.

- Enter your representative's contact information and email address.

  Note:

  - Provide all applicable ID numbers for your representative to help us identify them.
  - If your representative does not have one of the accepted IDs listed, leave this section blank.
- Select the **Add** button.

  Note: If the **Confirm Address** window displays, verify the address is correct and select the **Yes** button.

Step 4: Add New Representatives

The **Representative Information** page displays the information you entered about your representative and allows you to add additional representatives.

- Select the **Add New Representative** button to list additional representatives on the declaration.
- Repeat the steps in Step 3.

Note: If you have more than one representative on this POA declaration, you **must** select a Primary representative.

- Select the checkbox in the **Primary** column to **designate one representative** as the **Primary**. We contact the Primary representative first.

- Select the **Next** button if you **do not need to add another representative** to this POA declaration.

Step 5: Select Time Period the POA Declaration Covers

- Select the radio button in the **Authorization for All Years** or **Specific Years Your POA Declaration Covers** section to select the time period you want to authorize:
  - **All Years** - Includes prior, current, and future years up to the expiration date of the POA declaration.
  - **Specific Years** – Designate specific years or income periods.

    Note: You **must** enter specific years or income periods on the next page.

Step 6: Additional Authorizations

- Select the checkbox next to any additional authorizations you would like to grant your representative(s).

Note: You may leave this section blank, it is not required. For more information about additional authorizations, select the question mark icon "?" in the upper right corner of this page.

Step 7: Request or Retain Online Account Access

Representatives who have a tax professional **MyFTB** account can access business entity's account information online for years designated on this POA declaration. You control their level of online account access and can change it at any time.

We will automatically grant **Limited Online Account Access** when we approve the POA declaration. Refer to Online Account Access Levels, for more information.

Important! If **we reject the POA declaration we will not process** the online account access request or make changes to any current relationships you have with a tax professional representative(s) listed on this POA declaration.

- To **retain** or **request Full Online Account Access** for your tax professional representative(s), select the **Full** radio button.
- To **request Limited Online Account Access** for your tax professional representative(s), select the **Limited** radio button.
  - **Be Advised**:
    - This online account access level **will apply to this POA declaration, and**

        - **All POA and TIA relationships** you have **with this representative**, **and**
        - **All relationships with other representatives listed** on this POA declaration.
        - If **Limited** is selected, any **existing relationships** with **Full Online Account Access** will be **changed to Limited Online Account Access**.
        - 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 you authorized **All Years** for this POA declaration, select the **Next** button.
    - Skip to Step 10.
- If you authorized **Specific Years** for this POA declaration, select the **Next** button.
    - Continue to Step 8.

Step 8: Enter Specific Years or Income Periods

The **Enter Specific Years** page allows you to list the specific years or income periods this POA declaration covers. You may select current, past, or future years that end no later than five years after the POA declaration is signed.

Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue.

- To enter a **single year**, only enter the **Beginning** Year.
- To enter **multiple years, sequential income periods**, enter the earliest Beginning Date and the latest Ending Date.
- To enter **multiple years that are not sequential**, enter the first year or range of years.

  Note: You will be able to add additional years on the next page.
- Select the **Add** button.

Step 9: Review Specific Years or Income Periods

- Review the **specific tax** years or **income periods** you entered.
- Select the **Add** button to include additional years or income periods, if applicable.
- Select the **Next** button.

Step 10: Review and Select Authorization

The **POA Summary** page displays information you entered, which you can edit before you submit the POA declaration. Once you submit the POA declaration, you will not be able to make changes to the POA declaration until after it is approved.

- Review the information on the **POA Summary** page.

- Select the **Edit (Taxpayer, Representative, or Authorizations)** Information link in the applicable section, to update incorrect information, if applicable.
- In the **Authorization of POA** section,
  - Check the box to confirm you read the **Penalty of Perjury Statement**.
  - Check the box to authorize the online account access you requested for all tax professionals listed in the representative section.
  - Enter your full name.
- Select the **Submit** button.

Step 11: Confirmation of POA Submission

The **Confirmation of POA Submission** section displays and provides the POA declaration number and the timeframe to process the POA declaration.

Note: Take note of the POA declaration number provided in the confirmation.

Important! If **we reject the POA declaration we will not process** the online account access request or make changes to any current relationships you have with a tax professional representative(s) listed on this POA declaration.

- Select the **Return Home** button to navigate back to the **Entity Overview** page.