



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

The POA declaration is a legal document that allows you to grant permission to a person to receive confidential information, represent your business before the Franchise Tax Board (FTB) and act on its behalf.

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.

Important! Submission of this POA declaration **will not revoke any previously submitted** POA declarations with overlapping authorizations. If you or your representative filed a POA declaration before January 1, 2018, your POA declaration will generally remain in effect until revoked or expired.

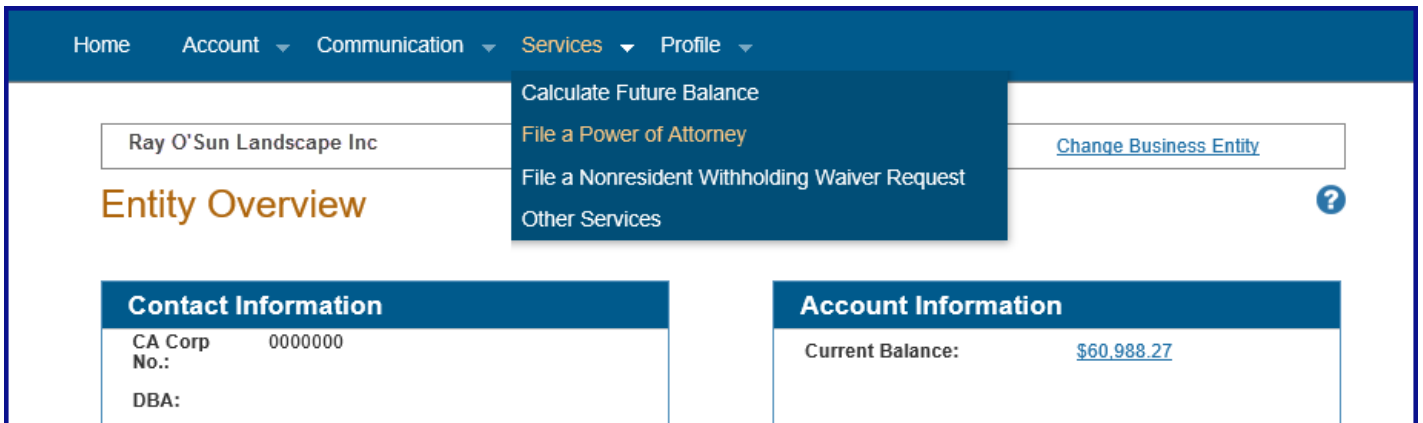
To submit a POA declaration:

- [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 **Entity Overview** page:
 - Select the business' 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.



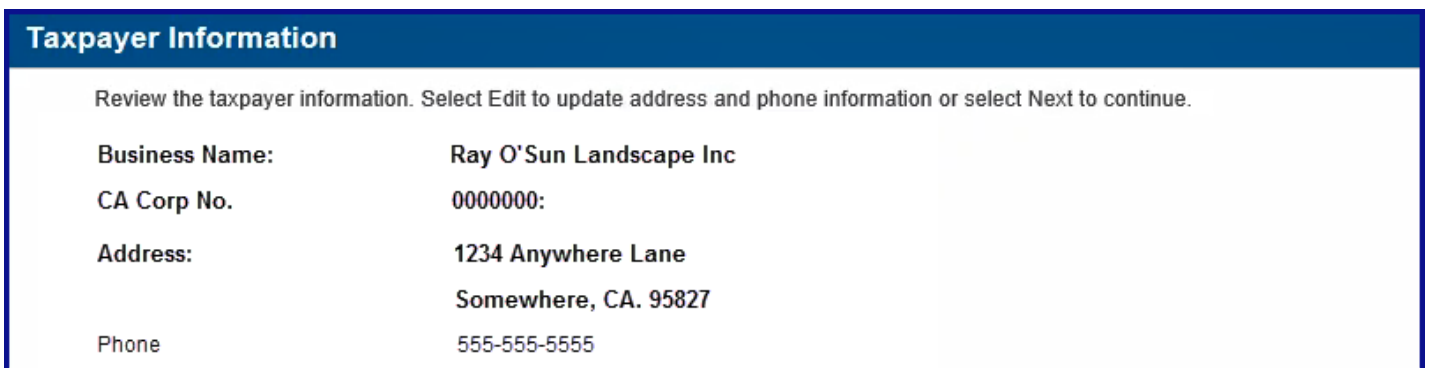
The screenshot shows the 'Entity Overview' page for 'Ray O'Sun Landscape Inc'. The 'Services' dropdown menu is open, highlighting 'File a Power of Attorney'. Other options in the menu include 'Calculate Future Balance', 'File a Nonresident Withholding Waiver Request', and 'Other Services'. A 'Change Business Entity' link is visible on the right. Below the menu are two summary boxes: 'Contact Information' (CA Corp No.: 0000000, DBA:) and 'Account Information' (Current Balance: \$60,988.27).

Step 2: Review and Edit Business Entity Information

The **Taxpayer Information** page allows you to review and select to edit the address and phone number for the business entity.

Step 2a:

- Review the business entity's name, ID number, and contact information in the **Taxpayer Information** window.



The 'Taxpayer Information' page displays the following details for 'Ray O'Sun Landscape Inc':

Business Name:	Ray O'Sun Landscape Inc
CA Corp No.	0000000:
Address:	1234 Anywhere Lane Somewhere, CA. 95827
Phone	555-555-5555

Step 2b:

- Select the **Edit** button to update any incorrect information, if applicable.
 - [Continue to Step 3 to update](#) the business entity's information.



Step 2c:

- Select the **Next** button if the information is correct.
 - [Skip to Step 4 to enter](#) the representative's information.



Step 3: Edit Business Entity Information

The **Taxpayer Information** page allows you to confirm or edit the business entity's address and phone number information.

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.

- Update the business entity's information in the **Taxpayer Address** and **Taxpayer Phone Number** sections, if applicable.
 - Check the box for **Foreign Address** or **Foreign Phone** to indicate it is a foreign address or phone number, if applicable.

Taxpayer Name & ID Number	
Business Name:	Ray O'Sun Landscape Inc
CA Corp No.:	0000000
Taxpayer Address	
<input type="checkbox"/> Foreign Address	
* Address Line 1:	1234 Anywhere Lane
Address Line 2:	
* City:	Somewhere
* State:	California
* ZIP Code:	95827 -
Taxpayer Phone Number	
<input type="checkbox"/> Foreign Phone	
Phone:	555-555-5555
Extension:	

- Select the **Save** button.

Note: If the **Confirm Address** pop-up window displays, review the information you entered. If correct, select the **Yes** button. If incorrect, select the **No** button, **edit the incorrect** information, and select the **Save** button again.



- If the information is correct, select the **Next** button.
 - [Continue to Step 4 to enter](#) the representative's information.



Step 4: Enter Representative Information

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

Important! You **must provide the email address for all representatives** on this POA declaration for them to receive notification when there are documents in the business entity's account that can be viewed online.

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

- Enter the representative's name, ID number(s), and contact information in the applicable fields.
 - Enter **all applicable ID numbers** for the representative(s) to help us identify them.

Representative Name

* **First Name:**

Middle Name:

* **Last Name:**

Suffix:

Representative ID Numbers

State Bar:

CPA:

CTEC:

EA:

PTIN:

Representative Address

Foreign Address

* **Address Line 1:**

Address Line 2:

* **City:**

* **State:**

* **ZIP Code:** -

Representative Phone & Fax Numbers

Foreign Phone

* **Phone:**

Extension:

Foreign Fax

Fax:

Representative Email Address

Provide the representative's email address to receive notifications about this client.

Email:

- Select the **Add** button.

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



Step 5: Add New Representative(s)

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

- Select the **Add New Representative** button to list additional representatives on this POA declaration.
 - [Repeat the steps in Step 4.](#)



- If there is more than one representative on this POA declaration, you **must** select a **Primary** representative.
 - Check the box in the **Primary** column to **designate one representative** as the **Primary**. We contact the **Primary** representative first.

Primary	Last Name	First Name	Email Address	Action
<input checked="" type="checkbox"/>	Case	Justin	JUSTINCASE@SAMPLETAXPRO.COM	Edit Remove
<input type="checkbox"/>	Gold	Mary	MARYGOLD@SAMPLETAXPRO.COM	Edit Remove
<input type="checkbox"/>	Lee	Brock	BROCK_LEE@SAMPLETAXPRO.COM	Edit Remove

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



Step 6: Authorize Income Periods for POA Declaration

The **Authorization for All Years or Specific Years Your POA Declaration Covers** section allows you to authorize all years or designate specific income periods that this POA declaration covers.

- In the **Authorized Income Periods for this POA Declaration** section, select the applicable radio button for the time period you want to authorize:
 - **All Years** - Includes prior, current, and future years up to the expiration date of the POA declaration (six years from the signature date of this POA declaration).
 - **Specific Income Periods** – Designate specific income periods.

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

<p>* Authorized Income Periods for this POA Declaration _____</p> <p><input type="radio"/> All Years – Includes prior, current, and future years up to the expiration date of the POA declaration</p> <p><input type="radio"/> Specific Income Periods – Enter the specific income periods on the next page</p>
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Step 7: Additional Authorizations

Authorizations selected in the **Additional Authorizations** section will remain in effect until the POA expires (six years from the signature date) or until it is revoked.

- Check the box next to any additional authorizations you would like to grant the 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.

<p><input type="checkbox"/> Add representative(s)</p> <p><input type="checkbox"/> Authority to sign tax return(s) (only if incapacitated or continuous absence from the U.S.)</p> <p><input type="checkbox"/> Receive, but not endorse, refund check(s)</p> <p><input type="checkbox"/> Waive the California statutes of limitations (SOL)</p> <p><input type="checkbox"/> Execute settlement and closing agreements</p> <p><input type="checkbox"/> Other Acts</p>

Step 8: Request or Retain Representative's Online Account Access

Representatives who have a tax professional **MyFTB** account can access the 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. For more information about **Full** and **Limited Online Account Access**, [refer to Online Account Access Levels](#).

- **Be Advised:**

- This online account access level **will apply to this POA declaration, and**
- **All POA and TIA relationships** the business entity has **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** when **we approve** the POA declaration.
- If **we reject the POA declaration we will not process** the online account access request or make changes to any existing relationships the business entity has with a tax professional representative listed on this POA declaration.
- This online account access authorization **does not affect** their ability to take actions on the business entity's behalf or the information your representative can receive by phone, chat, or in person.

Step 8a:

- Select the level of online account access in the **Online Account Access** section you want the representative(s) to have.
 - Select the **Full** radio button to **retain or request Full Online Account Access**.
 - Select the **Limited** radio button to **request Limited Online Account Access or change your level** of online account access from **Full to Limited**.

Note: We automatically grant **Limited Online Account Access** when we approve the POA declaration.

* Request your level of online account access:	<input checked="" type="radio"/> Full	<input type="radio"/> Limited
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Step 8b:

- If you authorized **All Income Periods** for this POA declaration, select the **Next** button.
 - [Skip to Step 11 to continue](#).



- If you authorized **Specific Income Periods** for this POA declaration, select the **Next** button.

➤ [Continue to Step 9.](#)



Step 9: Enter Income Periods

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

- To designate a **single income period**, enter both the **Beginning Date** and **Ending Date**. The income period does not need to be a calendar year.
- To designate **multiple, sequential income periods**, enter the earliest **Beginning Date** and the latest **Ending Date**.
- To designate **multiple non-sequential income periods**, enter the first income period or range of income periods.

Note: You will be able to add additional income periods on the next page.

* Beginning Date:	<input type="text" value="07/01/2017"/>
* Ending Date:	<input type="text" value="06/30/2021"/>

- Select the **Add** button.



Step 10: Review Specific Income Periods

- Review the specific income periods you entered, in the **Enter Specific Income Periods** window, to be covered by this POA declaration.
 - To designate additional income periods, select the **Add** button.
 - To delete a specific income period, select the **Remove** link in the **Action** column.

Beginning Date	Ending Date	Action
07/01/2017	06/30/2021	Remove

- Select the **Next** button.



Step 11: Review and Authorize POA Declaration

The **POA Summary** page displays information you entered for this POA declaration. You can edit this information before you submit the POA declaration.

Step 11a:

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

Step 11b:

- Select the **Edit (Taxpayer, Representative, or Authorizations) Information** link in the applicable section, to update incorrect information, if applicable.

Taxpayer Information

Business Name: Ray o'Sun Landscape Inc
CA Corp No. 0000000:
Address: 1234 Anywhere Lane
Somewhere, CA. 95827
Phone 555-555-5555

[Edit Taxpayer Information](#)

Representative Information

Primary	Last Name	First Name	Email Address
<input checked="" type="checkbox"/>	Justin	Case	JUSTINCASE@SAMPLETAXPRO.COM

[Edit Representative Information](#)

Authorizations

General Authorizations

Each representative listed above is authorized as attorney-in-fact to perform any action the taxpayer might perform to resolve their issues with the Franchise Tax Board (FTB) such as:

- › Talk to FTB agents about the taxpayer's account
- › Receive and inspect the taxpayer's confidential information
- › Represent the taxpayer in all FTB matters
- › Request information FTB receives from IRS

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

Authorized Years

- › All Years – Includes prior, current, and future years up to the expiration date of the POA declaration

Additional Authorizations

- › Add representative(s)

Online Account Access

- › Full online account access

[Edit Authorizations](#)

Step 11c:

- 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 to you **requested for all tax professionals** listed in the representative section.
 - Enter your full name.

Authorization of POA

- By entering my name below and checking this box, I am signing this POA declaration and declare under penalty of perjury under the laws of the State of California that I am Anne Gardner and that I authorize the representative(s) listed above to be appointed as my attorney(s)-in-fact.

I understand that the authority granted to the representative(s) will generally expire six years from the date I sign this form, unless otherwise revoked. I also understand that submitting this POA declaration will not revoke any previously submitted POA declarations.

- By checking this box, I authorize all tax professionals listed in the representative section to have full online account access to my tax information for all POA and TIA relationships I have with them. I understand I can limit a representative's online account access at any time on the Authorized Representative Detail page.

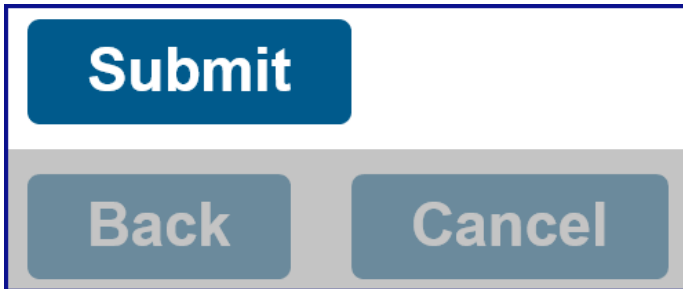
08/21/2019

Date

* Type Full Name

Step 11d:

- Select the **Submit** button.

A screenshot of a web interface showing three buttons. The top button is blue with white text and says "Submit". Below it are two grey buttons with white text: "Back" on the left and "Cancel" on the right.

Step 12: Confirmation of POA Submission

- Read the confirmation message displayed in the **Confirmation of POA Submission** window.

Note: Take note of the **POA Declaration number** and the timeframe to process the POA declaration.

Confirmation of POA Submission

POA Declaration 0000000 was successfully submitted on 08/22/2019 and is pending FTB review.

Generally, FTB will review and process POA declarations in 15 business days or less. However, declarations that require manual intervention may take longer.

We will notify you when we approve or reject the POA declaration.

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

A large blue button with white text that says "Return Home".