Individual: Power of Attorney (POA) Declaration - Submit Form 3520-PIT

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-PIT.

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:

- Power of Attorney (POA) Declaration - Revoke POA Declaration

To submit a POA declaration:

- Log in to your MyFTB Individual 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.
- Follow the steps below.

Steps

Step 1: File a POA Declaration

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

Step 2: Review and Edit Your Taxpayer Information

- On the **Taxpayer Information** page, review your:
  - **Name**
  - **SSN/ITIN**
  - **Address**

        - **Phone Number**
- Select the **Edit** button to update any incorrect information, if applicable.
    - Continue to Step 3.
- If your information is correct, select the **Next** button.
    - Skip to Step 4.

Step 3: Edit Your Taxpayer Information

The **Taxpayer Information** page allows you to confirm or edit your address and phone number.

Note: If your name or SSN/ITIN is incorrect, refer to Update Your Name and Identification Number section within this document.

- Update the incorrect information in the **Taxpayer Address** and **Taxpayer Phone Number** sections, if applicable.
- Select the **Save** button.

  Note: You will be navigated back to the **Taxpayer Information** page.
    - Select the **Next** button on the **Taxpayer Information** page.
        - Continue to Step 4.

Step 4: Enter Representative Information

The **Representative Information** page allows you to provide contact information for each representative, select a primary representative, and provide their email address. We will notify each representative when there are documents in your MyFTB account that they can view.

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.
- To **add another representative** to this POA declaration:

    - Select the **Add New Representative** button on the **Representative Information** page.
    - Repeat the steps in Step 4.

      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 Authorization

- In the **Authorization for All Years or Specific Years Your POA Declaration Covers** 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.
    - **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 Representative's Online Account Access

Representatives who have a tax professional MyFTB account can access your 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 12.
- If you authorized **Specific Years** for this POA declaration, select the **Next** button.
    - Continue to Step 10.

Step 10: 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** 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 11: 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 12: Review and Authorize POA Declaration

The **POA Summary** page displays information you entered, which you can edit before you submit the POA declaration.

- 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 name exactly as it appears on the **Taxpayer Information** page.
- Select the **Submit** button.

Step 13: 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 your **Taxpayer Overview** page.

Update Your Name and Identification Number

Update Your Name

Most name changes take effect immediately, others require FTB review.

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

- Select **Profile** from your **Main Navigation Menu**.
- Select **Update Contact Information** from the **Profile** dropdown menu.
- Select the **Edit Name** link in the **Name and Address** section of the **Contact Information** page.
- Update your information in the **Edit Name** section.
- Select a reason for the name change from the **Reason** dropdown menu.

  Note: If you select the reason **Other**, you must provide a description for the name change.
- Select the **Save** button.

- The confirmation message "Changes saved" displays at the top of the **Contact Information** page.

Update Your Identification Number

All identification number changes require FTB review.

- Select **Profile** from your **Main Navigation Menu**.
- Select **Update Contact Information** from the **Profile** dropdown menu.
- Select the **Edit ID Number** link in the **ID Number** section of the **Contact Information** page.
- Update your information in the **Edit ID Number** section.
- Select a reason for the ID number change from the **Reason** dropdown menu.

  Note: If you select the reason **Other**, you must provide a description for the name change.
- Attach the required documentation in the **Attachments** section.
  - Select the **Add Attachments** button.
  - Review your attachment.
    - To attach a different document, select the **Remove** link in the **Action** column.
- Select the **Save** button.
- The confirmation message "ID change will require FTB approval" displays at the top of the **Contact Information** page.