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**3.1 POWER OF
ATTORNEY (POA)
DECLARATION**

The Power of Attorney (POA) Declaration is a legal document that allows taxpayers or business entities to grant a specific person the permission to obtain information and represent them on FTB matters. FTB is prohibited from disclosing confidential information to anyone other than the taxpayer, the taxpayer's authorized representative, or a representative that has established Implied Consent MAP 2.17.

It is important for staff to first verify a POA declaration status and privileges of a representative before disclosing any confidential taxpayer tax or non-tax information.

Starting January 1, 2018, FTB will only process the following forms:

- FTB 3520 PIT for an individual, estate, or trust
- FTB 3520 BE for a business entity or a business entity that files 540NR Group Nonresident Return
- General/Durable Power of Attorney Declaration (with a completed 3520 PIT or 3520 BE)
- Military Power of Attorney will be accepted as standalone documents, however it is recommended an FTB 3520 PIT be completed to provide faster processing.

FTB 3520 PIT or FTB 3520 BE Submitted Beginning January 1, 2018

General Authorization

Unless the taxpayer specifies otherwise, a POA declaration authorizes the representative to:

- Talk to FTB employees about the taxpayer's account.
- Receive and inspect confidential information.
- Represent the taxpayer in all FTB matters.
- Request information the FTB received from IRS.

Additional Authorization

The taxpayer may increase the representative's authority by selecting the following acts listed on Part 4 of FTB 3520 PIT or FTB 3520 BE:

- Add representative

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- Authority to sign tax return
- Receive, but not endorse, refund checks
- Waive the California statute of limitations
- Execute settlements and closing agreements
- Other Acts - Refer to FTB 3520 PIT or FTB 3520 BE for specific instructions and examples of these acts.

FTB 3520 Submitted Before January 1, 2018

General Authorization

Unless the taxpayer specifies otherwise, a POA declaration authorizes the representative to:

- Talk to FTB employees about the taxpayer's account.
- Receive and inspect confidential information.
- Represent the taxpayer in all FTB matters.
- Sign waivers to extend the California statute of limitations.
- Execute settlement or closing agreements.
- Request information the FTB received from IRS.

The taxpayer may increase or limit the representative's authority, to cover matters such as delegation or substitution of representatives, and signing the taxpayer's return. When reviewing FTB 3520 PIT or FTB 3520 BE, always review the "Other Acts" option to verify if certain authorizations are limited by the taxpayer. Some of the POA declarations received contains a paragraph similar to the following:

"The tax representatives above have the authority to represent the taxpayer before the FTB and communicate with FTB regarding the taxpayer's tax matter, including, but not limited to discussing potential settlement options for those matters. The tax representatives cannot make any management decisions, including decisions related to the final settlement of a tax matter, agreeing to a tax liability or extending a statute of limitations. The tax representatives also cannot receive funds on behalf of taxpayers or pay its liabilities."

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	<p>These POA declarations are valid but limit the representative's authority. The auditor needs to be aware of the limitations and how it may affect an audit (e.g., Representative does not have the authority to sign SOL waivers).</p> <p>Tip: Auditors can create a PASS sticky note as a reminder that the POA representative cannot sign SOL waivers.</p> <p>MAP 3.1.1 How long is a POA Declaration Active? MAP 3.1.2 Acceptable POA Declaration Forms MAP 3.1.3 Who Can Sign the POA Declaration? MAP 3.1.4 Representatives and Notices</p> <p style="text-align: right;">Rev. 01/18</p>
<p>3.1.1 How long is a POA Declaration Active?</p>	<p><u>FTB 3520 PIT and FTB 3520 BE submitted after January 1, 2018</u></p> <p>The POA declaration remains active until one of the following happens:</p> <ul style="list-style-type: none">• The taxpayer or representative revokes the POA declaration.• The death of the taxpayer. Obtain a new declaration from the taxpayer's estate.• The taxpayer becomes incapacitated or incompetent. The POA relationship can continue past the expiration if the taxpayer has a durable power of attorney or letter of conservatorship indicating the authority conferred shall be exercisable notwithstanding subsequent incapacity (or otherwise conforms to Probate Code Section 4124).• Six years from the date the declaration is signed regardless of whether the Authorization for All Tax Years or Specific Years is selected. To extend this authority for an additional six years, the taxpayer must file a new POA declaration. <p>Authorization for All Tax Years or Specific Years Your POA Declaration Covers</p> <ul style="list-style-type: none">• If both Authorized All Years and Specific Years are selected, the specific years privilege prevails.

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- For specific years authorization, the declaration can list income periods up to five years from the POA declaration signature date.

FTB 3520 submitted before January 1, 2018

The POA declaration remains active until one of the following happens:

- The taxpayer or representative revokes the POA declaration.
- The death of the taxpayer.
- The taxpayer becomes incapacitated or incompetent. The POA relationship can continue past the expiration if the taxpayer has a durable power of attorney or letter of conservatorship indicating the authority conferred shall be exercisable notwithstanding subsequent incapacity (or otherwise conforms to Probate Code Section 4124).
- **Four years** from the date the POA declaration was signed, if the taxpayer provided authorization for all tax years/income periods for a limited duration (also known as the Super Box option).

If the taxpayer also designated specific tax years/income periods to be covered by the POA declaration, the POA declaration will remain active for the specified years until revoked by the taxpayer or representative (or in the event of the taxpayer's death, incapacitation or incompetence).

Authorization for All Tax Years or Income Periods for a Limited Duration (Super Box)

Taxpayers can designate a person to represent them regarding all FTB matters regardless of tax years or income periods. This authorized designation is also referred to as the "Super Box" option.

The Super Box option can be found on the form FTB 3520, Part 3. In TPF, the Super Box option is located on the **POA Detail** page, in the **Authorization for All Tax Years or Income Periods for a Limited Duration** section. This section will indicate (Yes or No) if the taxpayer selected the Super Box option.

The Super Box authorization expires four years from the date the POA declaration is signed. To extend this authority for an additional four years, the taxpayer must file a new POA declaration.

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Taxpayers may continue to authorize a representative for specific tax years or income periods instead of, or in addition to, selecting the Super Box option.

Tax Years or Income Periods Covered by the POA Declaration

Taxpayers can designate a person to represent them regarding all tax matters for specific tax years or income periods only. Future years listed do not exceed 3 years from the date the POA declaration is signed.

If the taxpayer makes this designation, the POA declaration will remain active for the tax years/income periods indicated, until revoked by the taxpayer or representative (or upon the death, incapacitation or incompetence of the taxpayer).

Taxpayers can specify specific tax years/income periods in addition to selecting the Super Box option. The implications of making designations in both areas are as follows:

- The POA declaration will be active for all tax years/income periods specifically listed until the POA declaration is revoked.
- For all tax years/income periods not specifically listed, the POA declaration will only be active for four years from the date the POA declaration was signed.

Example: A taxpayer submits a POA declaration via MyFTB on 02/01/2016, selects the "Super Box" option, and specifies tax years 12/31/2012 and 12/31/2013. The POA declaration for tax years 12/31/2012 and 12/31/2013 will remain active until revoked, while the POA declaration for all other tax years will expire on 02/01/2020.

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3.1.2 Acceptable POA Declaration Forms

POA Declaration Via MyFTB

Taxpayers and representatives may submit a POA declaration online via MyFTB. Encourage them to use this method because the processing time is the shortest. For instructions on how to submit a power of attorney online, refer them to these MyFTB help topics:

- Individual: How to Submit FTB Form 3520 PIT, Power of Attorney Declaration

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- Business Representative: How to Submit FTB Form 3520 BE, Power of Attorney Declaration
- Tax Preparer: How to Submit a FTB Form 3520 PIT/BE, Power of Attorney Declaration

If taxpayers or representatives experienced issues with submitting a POA declaration via MyFTB and the auditor cannot resolve them, go to MAP 29.7.1 MyFTB Customer Support for instructions.

FTB 3520 PIT and FTB 3520 BE

Taxpayers without online access may submit the following paper forms:

- FTB 3520 PIT, Individual or Fiduciary Power of Attorney Declaration - for an individual, estate, or trust.
- FTB 3520 BE, Business Entity or Group Nonresident Power of Attorney Declaration – for a business entity or a business entity that files a 540NR Group Nonresident Return.

Beginning January 1, 2018, the above forms are the **only** forms FTB will process. FTB will reject FTB 3520 and non-FTB POA Declaration forms. Advise the taxpayers or representatives to use the most current version from ftb.ca.gov.

FTB 3520 and Other POA Declarations Submitted Before January 1, 2018

All FTB 3520 and non-FTB POA Declarations submitted before January 1, 2018 remain active until the normal expiration. See MAP 3.1.1 How Long is a POA Declaration Active?

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3.1.3 Who Can Sign the POA Declaration?

Electronic Signatures

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

Individuals

Individuals must sign and date FTB 3520 PIT. Joint filer taxpayers must complete and submit separate FTB 3520 PIT for each spouse/registered domestic partner.

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Deceased Taxpayer

The person who signs may have any of these titles:

- Administrator
- Executor
- Executrix
- Personal Representative

The declaration must include the Last Will and Testament, Federal Form 56 (Notice Concerning Fiduciary Relationship), or any documentation authorizing the person to succeed in place of the deceased taxpayer.

General or Durable Power of Attorney or Letter of Conservatorship

A general or durable POA can be established by a signed letter identifying who is to represent the taxpayer, for which tax matter and tax years, and the authority and power granted. A durable POA declaration terminates at the incapacity or death of the individual taxpayer. If an individual is signing on behalf of another and attached the general or durable POA Declaration to FTB 3520 PIT, the form must be completed as follows:

Title: General/Durable POA

Signature: Use one of the following acceptable formats:

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

Corporations

A current officer of the corporation who has the authority to bind the taxpayer must sign FTB 3520 BE. The officer must also enter a title on the Title line and date the document for it to be valid. Examples of officers who have authority to sign the POA declaration are:

- President
- Vice President

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- Chief Financial Officer (CFO)
- Chief Executive Officer (CEO)
- Chief Operating Officer (COO)

If the officer signing the POA declaration is not one of the officers listed above, the auditor must verify if the officer has authority to bind the company.

Below are examples of documents to review to determine if the officer has the authority to sign the POA declaration:

- Articles of Incorporation
- Charter
- Bylaws
- Annual Reports
- Tax Returns – An officer is authorized if the officer with the same title shown on the POA declaration, signed a tax return filed within the past two years.

The above list is not all inclusive. After verifying that the officer has authority to sign the POA declaration, create a comment in TPF explaining the authority.

For corporations filing on a combined report, the Key Corporation should file the POA declaration. If the auditor is unable to obtain a POA declaration filed by the Key Corporation, the auditor must contact the TRS subject matter expert for POA for assistance with processing the POA declaration.

General and Limited Partnerships

The tax matter partner or general partner must sign, date and enter their title on the POA declaration to be valid.

If the tax matter partner or general partner is another entity, the person authorized to sign on behalf of that entity must sign FTB 3520 BE. Create a comment in TPF explaining the relationship.

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Limited Liability Company and Limited Liability Partnerships

The authorized managing member or tax matter partner must sign, date and enter their title on the Title line for the POA declaration to be valid.

Business in Bankruptcy

The person who signs may have any of these titles:

- Receiver
- Trustee

The declaration must include a Court Order or Federal Form 56 (Notice Concerning Fiduciary Relationship).

Trust

Generally, the person who signs is the successor trustee.

The declaration must include a properly executed trust instrument, or Federal Form 56 (Notice Concerning Fiduciary Relationship). Carefully read the trust instrument to determine the successor trustee.

Example:

If it is a husband and wife living trust, the successor trustee is generally the surviving spouse; however, generally this type of arrangement has a by-pass provision. Read the trust instrument carefully to clearly determine who the successor trustee is and be aware the irrevocable trust may have a different trustee than the survivor trust.

If there are more than one trustee, the number of required signature depends on the trust instrument.

- If the trust instrument gives more authority to one trustee over others then only one signature is required.
- If the trust instrument gives equal authority or the instrument is silent, then all trustees must sign.

For additional information, refer to Auditor's Checklist for Reviewing FTB 3520.

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3.1.4 POA Representatives and Notices	<p>Representatives of Individuals</p> <p>Active POA representatives will receive an email notification for the tax year(s) listed on the declaration, when an email address was included on the declaration, regardless of whether or not the representative has a MyFTB account. However, to view notices, they must have a MyFTB account.</p> <p>Representatives of Business Entities</p> <p>POA representatives of business entities will receive email notification when FTB sends a notice to their client from the TPF application. They will receive a paper copy of the notice if the notice is sent from BETS and the auditor indicates on the BCT NPA Worksheet (FTB 6830-BCT) that a copy needs to be sent to the POA representative.</p> <p>See MAP 13.4.6 BCT NPA Worksheet for Corporations, FTB 6830 for instructions on completing the form.</p> <p style="text-align: right;">Rev. 01/18</p>
3.2 WHEN IS A POA DECLARATION REQUIRED?	<p>A POA declaration is required for the taxpayer's representative to:</p> <ul style="list-style-type: none">• Receive confidential tax information.• Represent the taxpayer in FTB matters.• Request information the FTB received from the IRS.• Sign a waiver to extend the California statute of limitations.• Execute settlement and closing agreements.• Sign an individual taxpayer's return.• Receive, but not endorse or cash checks the FTB send to the taxpayer.• Add or delete representatives.• Receive information from non-tax programs.

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General and Additional Authorizations

Check the date the declaration was processed. The general and additional authorizations covered in the declaration may be different depending on the form used. See MAP 3.1 for details.

If during the course of the audit, the taxpayer becomes deceased and an estate for the taxpayer is established, a new POA declaration is required for the taxpayer's estate. Refer to MAP 3.1.3 Who Can Sign the POA Declaration?

A POA declaration is **not** required if:

- The representative is merely furnishing information the auditor has requested. However, the auditor must not initiate further contact with the representative without a POA declaration.
- The representative has implied authorization. Refer to MAP 2.17 Implied Consent.
- The representative changed their employer (firm), legal name, and/or address. The original POA declaration is still valid. If the representative changed their email address, the email address must be updated in TPF in order for the representative to receive electronic notifications. The auditor should inform the representative to update their email address in MyFTB. Auditors cannot change or add a POA representative's email address in TPF. If the representative requests that the auditor makes the change, go to MAP 3.5.4 Updating/Adding Representative's Email Address for instructions.

POA Declaration for Audit Purposes

Generally, the auditor must request a POA declaration for every audit they are not working directly with the taxpayer.

The completed Audit Scheduling Information of the Initial Contact Letter is not sufficient to delegate a representative.

FTB 3534 Tax Information Authorization (effective beginning 1/1/2018) does not authorize the representative to represent taxpayers before FTB to resolve their issues. For additional information on FTB 3534, refer to the EPM Tax Information Authorization.

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3.2.1 Relationship Verification	<p>When a POA is received via mail, fax, email, Case Management, or directly from the taxpayer, a comment MUST be added to the taxpayer's TPF. The comment must include the following information:</p> <ul style="list-style-type: none">• I/C (Implied Consent) met• Representative's full name• Representative's phone number• Reason why POA was filed (e.g., POA representative identified when audit is initiated, a separate POA filed for new representatives during the audit or within the protest/appeal period, etc.) <p>The comment will reduce the need for additional relationship verification and allow the Compliance and Discovery Section (CDS) to expedite the processing of the POA, when it falls out for relationship verification.</p> <p>Note: This comment does not replace any procedures or events that must be completed in PASS. Refer to MAP 3.5.1 POA Declaration Received by Audit Staff for processing procedures.</p> <p>For instructions on how to add a comment, refer to MAP 29.3.2 How to view, create, or inactivate a comment in TPF.</p> <p>For more information on Relationship Verification, refer to EPM Relationship Verification.</p> <p style="text-align: right;">Rev. 10/18</p>
3.3 VALIDATING A POA DECLARATION	<p>It is the auditor's responsibility to make sure the POA declaration is properly executed (i.e., valid). Validation of a POA declaration is very important to prevent an unauthorized disclosure.</p> <p>MAP 3.3.1 When to Validate a POA Declaration MAP 3.3.2 How to Validate a POA Declaration</p> <p style="text-align: right;">Rev. 01/18</p>

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3.3.1 When to Validate a POA Declaration	MAP 3.3.1.1 When a POA Declaration is Received MAP 3.3.1.2 Confirming the Status of a POA Declaration MAP 3.3.1.3 During the Course of the Audit Rev. 01/18
3.3.1.1 When a POA Declaration is Received	The auditor must always perform the initial validation of a POA declaration before releasing any taxpayer information to a representative, regardless of previous contact with the POA representative. Refer to MAP 3.3.2 How to Validate a POA Declaration. Only after a POA declaration has been validated using the Audit Checklist for Reviewing FTB 3520, can the auditor commence working with a POA representative. The auditor risks unauthorized disclosure if the POA declaration is not properly validated before working with a representative. Until the POA has been approved and shows Active status in TPF, no written communication such as Information Document Requests (IDRs) can be provided to the representative. Until the POA is active, auditors can provide written communication only to the taxpayer. As this only applies to providing written information, the auditor should not allow this to impact the progress of their audit. Auditors can share all information (including the contents of IDRs etc.) verbally with the representative using Implied Consent. Rev. 02/19
3.3.1.2 Confirming the Status of a POA Declaration	It is the auditor's responsibility to perform the initial validation of a POA declaration before working with a POA representative (MAP 3.3.2 How to Validate a POA Declaration). However, the POA Unit provides the formal validation process for each POA declaration. The POA Unit will not notify the auditor when a POA declaration has been processed and accepted. It is the auditor's responsibility to follow up on the status of each POA declaration. Auditors can view the status of a POA declaration within TPF. To locate a POA declaration in TPF, refer to MAP 3.4. Locate and View Details for a POA Declaration. Rev. 01/18

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3.3.1.3 During the Course of the Audit	<p>It is good audit practice to review POA declarations periodically throughout the audit and before closing the audit case.</p> <p>In the following situations, it is recommended that the auditor review the POA declaration on file:</p> <ul style="list-style-type: none">• A taxpayer responds to an initial contact letter indicating that a POA declaration is on file with the FTB. The auditor will need to review the existing POA declaration to confirm the status, the privileges (general or additional), the specified tax years, and the expiration of the POA declaration. To locate a POA declaration in TPF, refer to MAP 3.4 Locate and View Details for a POA Declaration.• Periodically throughout the audit, to ensure the POA declaration has not been revoked.• Periodically throughout the course of the audit to keep track of any changes in the Representative List.• Before sending federal tax information (excluding IMF/BMF transcripts) to a representative.• Before requesting a waiver or completing a closing agreement.• Before closing the case or issuing a notice. <p>IMPORTANT: Use PASS ticklers to create a notification of the POA declaration expiration date. See MAP 3.1.1 How long is a POA Declaration Active? If the POA declaration will expire within six months, request the taxpayer or representative to submit a new POA declaration. Encourage the taxpayer or representative to submit a new POA declaration via MyFTB for quicker processing time.</p> <p style="text-align: right;">Rev. 01/18</p>
3.3.2 How to Validate a POA Declaration	<p>POA declarations must be initially validated by the auditor using the Audit Checklist for Reviewing FTB 3520.</p> <p>If the POA Declaration is Valid</p> <p>If POA declaration is determined to be valid based on the checklist, auditor may immediately begin working with the POA Representative. POA declaration must be submitted for formal validation. See MAP 3.5 POA Declaration Processing Procedures.</p>

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	<p>Auditor is still responsible for checking the status of the POA declaration in TPF once it has been processed by the POA Unit, to ensure that the POA declaration was not rejected. Refer to MAP 3.3.1.2 Confirming the Status of the POA Declaration.</p> <p>If the POA Declaration is Invalid</p> <p>If POA declaration is determined to be invalid based on the Audit Checklist for Reviewing FTB 3520, the auditor must request a new POA declaration from the taxpayer or representative before they may begin working with the POA Representative.</p> <p>If the declaration has been sent for processing, contact the TRS subject matter expert for POA.</p> <p>The POA Unit will send a rejection letter to the taxpayer. The auditor should advise the taxpayer that they will receive a rejection letter.</p> <p style="text-align: right;">Rev. 5/18</p>
<p>3.4 LOCATE AND VIEW DETAILS FOR A POA DECLARATION</p>	<p>For steps to locate and view the details of a POA declaration go to EPM Check the Status of a POA Declaration.</p> <p>NOTE: If the entity does not have a TPF account, search using the representatives information.</p> <p style="text-align: right;">Rev. 3/19</p>
<p>3.5 POA DECLARATION PROCESSING PROCEDURES</p>	<p>MAP 3.5.2 Rush Request for Processing a POA Declaration MAP 3.5.3 Revoking a POA Declaration MAP 3.5.4 Updating/Adding Representative's Email Addresses</p> <p style="text-align: right;">Rev. 01/18</p>

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3.5.1 POA Declaration Received by Audit Staff

If audit staff receives a POA declaration via mail, fax, email, case management, or directly from the taxpayer complete the following:

1. Perform the initial validation of the POA declaration using the Audit Checklist for Reviewing FTB 3520. See MAP 3.3.2 How to Validate a POA Declaration.
 - If the POA declaration is incomplete or invalid, request a new POA declaration.
 - If the POA declaration appears to be valid, send an image of the declaration to the receiving unit using mail ID: FTBPOATIAScan@ftb.ca.gov. For procedures, go to EPM Refer to POA Unit, section "Processing a FTB 3520PIT/BE/RVK POA Declaration or TIA".
2. Add a comment to taxpayer's TPF to expedite Relationship Verification by following procedures in MAP 3.2.1.
3. Record receipt of incoming correspondence by following the procedures in MAP 28.6 Recording Received Correspondence in PASS.
4. For Business Entities Only: If the signor's title is not one of the officers listed on MAP 3.1.3 Who Can Sign the POA Declaration, verify that the signor has the authority to bind the company. Create a comment in TPF.
 - Subject: "POA declaration [enter date of signature MM/DD/YY]"
 - Comment Details: Provide explanation how the signor's authority has been verified.

IF THE POA DECLARATION IS VALID

The POA Unit will update the TPF. The POA Unit will **not** notify the auditor when a POA declaration has been processed and accepted. It is the auditor's responsibility to follow up on the status of each POA declaration in TPF. To view the status of a POA declaration in TPF, refer to MAP 3.4. Locate and View Details for a POA Declaration.

Once the auditor has confirmed the status of the POA declaration is active, the PASS Address Book entry for the representative must be added and/or updated as follows:

- Check the POA box.
- Enter the POA Declaration Number and Expiration Date in the **Comments** field.

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IF THE POA DECLARATION IS INVALID

The POA Unit will reject the POA declaration, send the rejection letter with the grounds for rejection and leave a TPF comment of the reason(s) why the POA declaration is invalid. Audit staff will not receive any notification regarding the rejection.

Do not question the POA Unit's decision or submit subsequent questions to the POA Unit. Instead, contact the taxpayer directly to secure a new POA and start the process over.

If auditor has questions regarding the POA Unit's decision or process, contact their supervisor or the TRS subject matter expert for POA.

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**3.5.2 Rush Request
for Processing a POA
Declaration**

A Rush Request for processing a POA declaration is a request to the POA Unit to bypass the normal timeframe to process the POA declaration. Use caution when submitting a POA Rush Request. Any requests classified under one of the following categories constitute a rush:

- Statute of Limitations or Deadline Date is approaching
- Legal proceedings
- Jeopardy assessments
- Court litigation
- Sensitive cases
- Case is within the POA workbasket and normal processing timeframe has passed
- The audit is almost completed and the POA declaration has not been processed

Refer to EPM Rush POA/TIA Processing for procedures.

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3.5.3 Revoking a POA Declaration	<p>POA Declarations filed on or before December 31, 2017, generally, remain in effect until the taxpayer or a representative revokes it. See also MAP 3.1.1 How Long is a POA Declaration Active?</p> <p>It is the taxpayer's responsibility to revoke the POA Declaration with FTB when the taxpayer is no longer working with a representative. Representatives no longer representing a taxpayer should revoke that POA Declaration to ensure they do not receive confidential information they are not entitled to access.</p> <p>Beginning January 1, 2018, FTB will no longer automatically revoke a prior year POA Declaration on file with us. If the taxpayer does not want the POA Declaration to remain on file, they must revoke it via their MyFTB account or using form <u>FTB 3520 RVK</u>. See EPM Refer to POA Unit, section "For Revoking and All Other Services Needed by the POA Unit."</p> <p style="text-align: right;">Rev. 01/18</p>
3.5.4 Updating/Adding Representative's Email Addresses	<p>A POA representative can update an email address by logging into their MyFTB account and updating the email address for each declaration.</p> <p>Alternatively, representatives can request the change through the auditor. Auditors do not have the ability to change or add a POA representative's email address in TPF. In order to make the change requested by the POA representative, the auditor must create an OTHR case in CM and route it to the POA Unit for the update to be made. For procedures, refer to the EPM - Refer to POA Unit, specifically the section "For Revoking and all Other Services Needed by the POA Unit."</p> <p style="text-align: right;">Rev. 01/18</p>
3.6 Conducting an Audit with an Active POA	<p>It is the auditor's responsibility to review and understand GPM 0401 Taxpayer Rights to Representation. Once a POA has an Active status in the taxpayer's Taxpayer Folder, the auditor must work directly with the representative on all matters as indicated on the POA declaration.</p> <p style="text-align: right;">Rev. 2/19</p>