



### One-Time Authorization For Release of Confidential Information

Use this form to authorize the Franchise Tax Board (FTB) to make a one-time release of confidential information to an individual you designate. This form may be used for tax or nontax debt-related records. For directions to complete this form, refer to the *Specific Line Instructions* section.

#### Section A - Taxpayer / Debtor Information

Enter the name of the taxpayer or debtor whose records are being requested. You can enter information for an individual taxpayer, debtor, business entity, estate, or trust.

1 Name		2 SSN, FTB ID, ITIN, EIN, account/billing number			
3 Address (Number and Street or PO Box)		Apt./Ste. Number	City	State	ZIP Code
4 Mailing Address (if different from line 3)		Apt./Ste. Number	City	State	ZIP Code
5 Address shown on last tax return filed (if different from line 3)		Apt./Ste. Number	City	State	ZIP Code
6 Phone		7 Email			

#### Section B - Requested Records

Enter Information for the taxpayer or debtor records.

8 Specific tax year(s) requested (or calendar years for nontax debt)					
9 Specific records requested (Specify "tax" or "nontax debt," and describe records)					

#### Section C - Authorized Recipient

Enter the individual authorized to receive confidential information from FTB. Records will **not** be provided without an individual's first and last name.

10 Name		11 Company/firm name or government agency (if applicable)			
12 Address (Number and Street or PO Box)		Apt./Ste. Number	City	State	ZIP Code
13 Phone	14 Fax	15 Email			

#### Section D - Signature Authorizing One-Time Disclosure

I declare under penalty of perjury under the laws of the State of California that I am either (i) the taxpayer or debtor listed in Section A, or (ii) a corporate officer, general partner, authorized managing member, tax matters partner, executor, administrator, receiver, trustee, guardian, conservator, or other legal representative of the taxpayer or debtor listed in Section A (supporting documentation of such authority is attached, as required), and by my signature below, **I authorize Franchise Tax Board to disclose the records requested in Section B to the individual identified in Section C.**

I understand that the authority granted by this form will expire ninety (90) days from the date this authorization is signed. I understand that submitting this form will not impact any of my existing Power of Attorney (POA) or Tax Information Authorization (TIA) relationships.

I further understand that FTB may contact me to verify the authenticity of this request to protect my privacy and the confidentiality of my records.

**FTB will reject this form if it is not signed in ink and dated by an authorized individual.**

Print name \_\_\_\_\_ Title \_\_\_\_\_  
(Required for business entity representatives, trusts, estates, and other fiduciaries)

Signature **X** \_\_\_\_\_ Date \_\_\_\_\_

## Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/Privacy](https://ftb.ca.gov/Privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/Forms](https://ftb.ca.gov/Forms) and search for **1131** to locate FTB 1131 EN-SP, *Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación*. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Submit your completed FTB 3518, *One-Time Authorization for Release of Confidential Information*, to the FTB Disclosure Office:

**Email:** [FTBDisclosureOffice@ftb.ca.gov](mailto:FTBDisclosureOffice@ftb.ca.gov)  
**Fax:** 916.845.4849  
**Mail:** DISCLOSURE OFFICE MS A181  
**FRANCHISE TAX BOARD**  
PO BOX 1468  
SACRAMENTO CA 95812-1468

## Specific Line Instructions – All information is required, unless noted as optional.

### Section A

1. Individual taxpayer, debtor, business entity, estate, or trust name: Enter the name of the taxpayer or debtor whose records are being requested.
  - Do not list more than one taxpayer or debtor in Section A. For joint tax returns, each spouse/registered domestic partner must complete their own authorization form.
  - Estates, trusts, and other fiduciary relationships: You must attach supporting documentation establishing the fiduciary's authority to act on behalf of the estate, trust, or taxpayer or debtor for FTB 3518 to be valid.
2. Social security number (SSN), FTB ID, individual taxpayer identification number (ITIN), entity identification number (EIN), or account/billing number: Enter the individual taxpayer's or debtor's SSN, business entity's identification number, FTB-issued identification number, or nontax debt account or billing number. Acceptable business entity identification numbers include the California Corporation Number (CCN), Secretary of State (SOS) Number, FTB-issued identification number, or Federal Employer Identification Number (FEIN).
3. Address: Enter the taxpayer's or debtor's current physical address, including apartment or suite number, city, state, and ZIP Code.
4. Mailing address: Enter the taxpayer's or debtor's current mailing address, if it is different than the address stated in line 3.
5. Address shown on the last tax return filed: Enter the taxpayer's or debtor's previous address as listed on their most recently filed tax return, if it differs from line 3.
  - FTB will **not** update the taxpayer's or debtor's address with any of the addresses listed on this form. To change your address on file with FTB for income tax or nontax debt, go to [ftb.ca.gov](https://ftb.ca.gov) and search for **how do I change my address** for more information.
6. Phone: Enter the taxpayer's or debtor's phone number.
7. Email: Enter the taxpayer's or debtor's email address (optional).

### Section B

8. Specific tax year(s) requested: Enter the specific tax year(s) for which you wish records to be released. This portion must be completed for tax records. If you have nontax debt, specify nontax debt and you may enter the tax year(s) in which you received notices or leave this portion blank.
  - Fiscal filers: Provide your account period beginning (APB) and account period ending (APE) for each of the tax years requested (that is, APB April 1, 2019, through APE March 31, 2020, and APB April 1, 2020, through APE March 31, 2021).
9. Specific record(s) requested: Identify the specific document(s) you wish to be released (for example, account transcripts, correspondence, background check (for requests to release records to law enforcement only)) or provide as much detail as possible as to the information you wish to have released. To request copies of tax returns, submit FTB 3516, *Request for Copy of Personal Income or Fiduciary Tax Return*.

### Section C

10. Authorized recipient's first and last name: Enter the name of the individual (third party) authorized to receive your confidential records.
11. Authorized recipient's company/firm name or government agency: Enter one of the following, if applicable:
  - Company or firm name of the authorized recipient.
  - Government/law enforcement agency of the authorized recipient (required for background checks).
12. Mailing address: Enter the authorized recipient's company/firm/government agency address, including apartment or suite number, city, state, and ZIP Code.
13. Phone: Enter the authorized recipient's phone number.
14. Email: Enter the authorized recipient's email address (optional).
15. Fax: Enter the authorized recipient's fax number, if available (optional).

## Section D

- FTB 3518 authorizes the one-time release of requested paper or electronic records only; this form does not authorize the release of information over the phone, through secure chat, or MyFTB.
- Authorized individuals **must** provide an ink (wet) signature and date FTB 3518. FTB does not accept digital or electronic signatures on FTB 3518.
- Any alteration or modification of this form will not be accepted. For example, if information appears to have been added or modified after the taxpayer or debtor signed FTB 3518, the form will be rejected. FTB reserves the right to reject or deny a request for any reason, including if the form was or appears to have been altered or modified.
- The authorization provided by a signed FTB 3518 expires ninety (90) days after the date the form is signed. FTB must receive the signed FTB 3518 before expiration of the authorization for review and processing of your request.

## Other Authorization Forms

FTB 3518 is not intended for recurring releases of information. If you have frequent communication with FTB and submit multiple record requests on behalf of taxpayers or debtors, consider other authorization options:

- **FTB 3516**, *Request for Copy of Personal Income Tax or Fiduciary Tax Return*, to request FTB to provide a copy of your California tax return to you or an identified third party. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **3516** for more information.
- **FTB 3534**, *Tax Information Authorization*, authorizes FTB to release information for all tax years or account periods to an individual. FTB 3534 is not applicable to nontax debt and does not authorize the individual listed to represent you before FTB to resolve your issues.
- **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.
- **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 a Form 540NR, *California Nonresident or Part-Year Resident Income Tax Return*, for a group. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **TIA** or **POA** for more information.

## Charges for Records

We may charge fees or costs for duplication of records, costs of handling, costs of portable storage media, and postage, as permitted by applicable law. For some requests (such as, Public Records Act requests for business entity information), payment may be required before records are produced. You will receive an acknowledgement letter with estimated costs and instructions for payment where applicable.

If you have questions about this form or the records you may request from the Franchise Tax Board's Disclosure Office, please go to [ftb.ca.gov](http://ftb.ca.gov) and search for either **Public Records Act** or **Information Practices Act**.