



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

The POA declaration is a legal document that allows you to grant permission to a person to receive confidential information, represent you, and act on your behalf for all matters (tax and nontax) before 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.

**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.

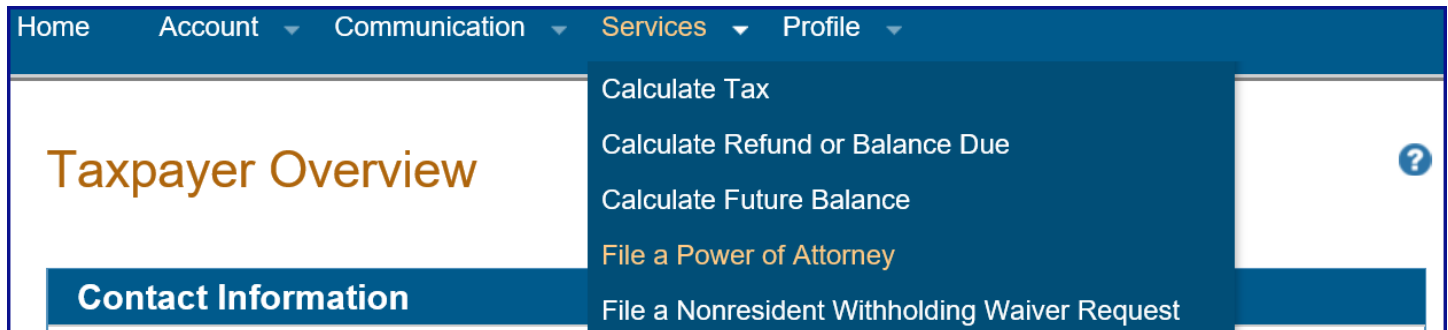
### To submit a POA declaration:

- [Log in to your MyFTB 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 Information

The **Taxpayer Information** page allows you to review and select to 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.

#### Step 2a:

- Review your name, SSI/ITIN, and contact information in the **Taxpayer Information** window.

Taxpayer Information	
Review the taxpayer information. Select Edit to update address and phone information or select Next to continue.	
<b>Name:</b>	Holly Wood
<b>SSN/ITIN:</b>	000-00-0000
<b>Address:</b>	1234 Anywhere Lane Somewhere, CA 95827
<b>Phone:</b>	916.123.4567

#### Step 2b:

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



*Step 2c:*

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



**Step 3: Edit Your Taxpayer Information**

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

*Step 3a:*

- Update your incorrect 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	
Name:	Holly Wood
SSN/ITIN:	000-00-0000
Taxpayer Address	
<input type="checkbox"/> Foreign Address	
* Address Line 1:	<input type="text" value="1234 Anywhere Lane"/>
Address Line 2:	<input type="text"/>
* City:	<input type="text" value="Somewhere"/>
* State:	<input type="text" value="California"/> ▼
* ZIP Code:	<input type="text" value="95827"/> - <input type="text"/>
Taxpayer Phone Number	
<input type="checkbox"/> Foreign Phone	
Phone:	<input type="text" value="555-555-5555"/>
Extension:	<input type="text"/>

*Step 3b:*

- 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](#) your representative's information.

A blue rectangular button with rounded corners and a white border, containing the word "Next" in white, bold, sans-serif font.A grey rectangular button with rounded corners and a white border, containing the word "Cancel" in white, bold, sans-serif font.

#### 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 your 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 your account that can be viewed online.

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

##### *Step 4a:*

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

<b>Representative Name</b>	
* First Name:	<input type="text"/>
Middle Name:	<input type="text"/>
* Last Name:	<input type="text"/>
Suffix:	<input type="text"/>
<b>Representative ID Numbers</b>	
State Bar:	<input type="text"/>
CPA:	<input type="text"/>
CTEC:	<input type="text"/>
EA:	<input type="text"/>
PTIN:	<input type="text"/>
<b>Representative Address</b>	
<input type="checkbox"/> Foreign Address	
* Address Line 1:	<input type="text"/>
Address Line 2:	<input type="text"/>
* City:	<input type="text"/>
* State:	<input type="text"/> <input type="button" value="v"/>
* ZIP Code:	<input type="text"/> - <input type="text"/>
<b>Representative Phone &amp; Fax Numbers</b>	
<input type="checkbox"/> Foreign Phone	
* Phone:	<input type="text"/>
Extension:	<input type="text"/>
<input type="checkbox"/> Foreign Fax	
Fax:	<input type="text"/>
<b>Representative Email Address</b>	
Provide the representative's email address to receive notifications about this client.	
Email:	<input type="text"/>

*Step 4b:*

- 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**.

### Step 5a:

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

## Add New Representative

- If you have 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	<a href="#">Edit</a>   <a href="#">Remove</a>
<input type="checkbox"/>	Gold	Mary	MARYGOLD@SAMPLETAXPRO.COM	<a href="#">Edit</a>   <a href="#">Remove</a>
<input type="checkbox"/>	Lee	Brock	BROCK_LEE@SAMPLETAXPRO.COM	<a href="#">Edit</a>   <a href="#">Remove</a>

### Step 5b:

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

Back

Next

Cancel

## Step 6: Authorize Years 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 years that this POA declaration covers.

- In the **Authorized Years 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 Years** – Designate specific year.

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

\* **Authorized Years for this POA Declaration** \_\_\_\_\_

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

**Specific Years** - Enter the specific years on the next page

## 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 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.

**Add representative(s)**

**Authority to sign tax return(s) (only if incapacitated or continuous absence from the U.S.)**

**Receive, but not endorse, refund check(s)**

**Waive the California statutes of limitations (SOL)**

**Execute settlement and closing agreements**

**Other Acts**



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

Representatives who have a MyFTB Tax Professional 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. 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** 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** 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 you have with a tax professional representative listed on this POA declaration.
  - This online account access authorization **does not affect** your representatives' ability to take actions on your behalf or the information your representative can receive by phone, chat, correspondence, or in person.

### Step 8a:

- Select the level of online account access in the **Online Account Access** section you want your 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:**  **Full**  **Limited**

### Step 8b:

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

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

➤ [Continue to Step 9.](#)



### Step 9: Enter Specific Years

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

#### Step 9a:

- To designate a **single year**, only enter the **Beginning Year**.
- To designate **multiple non-sequential years**, enter the first year or range of years.

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

* <b>Beginning Year:</b>	<input type="text" value="2017"/>
<b>Ending Year:</b>	<input type="text" value="2020"/>

#### Step 9b:

- Select the **Add** button.



### Step 10: Review Specific Years

#### Step 10a:

- Review the specific tax years you entered, in the **Enter Specific Years** window, to be covered by this POA declaration.
  - To designate additional years, select the **Add** button.
  - To designate a specific year, select the **Remove** link in the **Action** column.

Beginning Year	Ending Year	Action
2017	2020	<a href="#">Remove</a>

*Step 10b:*

- 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

**Name:** Holly Wood  
**SSN/ITIN:** 000-00-0000  
**Address:** 1234 Anywhere Lane  
Somewhere, CA 95827  
**Phone:** 916.123.4567

[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 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  
\* Type Full Name Date

### Step 11d:

- Select the **Submit** button.

**Submit**

**Back** **Cancel**

## Step 12: Confirmation of POA Submission

### Step 12a:

- 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.

### Step 12b:

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

A blue rectangular button with rounded corners and a white border, containing the text "Return Home" in white, bold, sans-serif font.

## 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.

- 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.