

3. ACTS AUTHORIZED

The representative is authorized, subject to revocation, to receive confidential tax information. If you want to give the representative general authority to perform any and all acts on your behalf with regard to your state tax matters, you must check the box General Authorization below. If you want to give the representative limited authority with regard to your state tax matters, indicate the specific acts you are authorizing under Specific Declaration below. (Check the box(es) indicating the acts authorized):

- General Authorization** – (All acts described below)
- Specific Declaration** – I authorize the representative to perform only selected acts described below:
 - To represent the taxpayer for any and all matters relating to the income year or period indicated above except: (Describe specifically) _____.
 - To receive, but not to endorse and collect checks in payment of any refund of taxes, penalties or interest. Please provide the name of the individual you are authorizing: _____.
 - To execute petitions, claims for refund and/or amendments thereto.
 - To execute consents extending the statutory period for assessment or determination of taxes.
 - To execute closing agreements under Section 19441 of the California Revenue & Taxation Code.
 - To delegate authority or substitute another representative.
 - To execute settlement agreements under Section 19442 of the California Revenue & Taxation Code.
 - Other acts: (Describe specifically) _____.

4. RETENTION/REVOCAION OF PRIOR POWER OF ATTORNEY DECLARATIONS

This Power of Attorney Declaration automatically revokes all earlier Power of Attorney Declarations on file with the California Franchise Tax Board as identified above for the same matters and years or periods covered by this document unless you specify otherwise below.

- Check here if you do not want to revoke a prior Power of Attorney Declaration for the same matters and tax years or income years. You MUST attach a copy of each prior Power of Attorney Declaration you want to remain in effect.

5. RETENTION OF THIS POWER OF ATTORNEY DECLARATION

This Power of Attorney Declaration will remain in effect until the final resolution of all tax matters specified herein unless the term is limited. If the term is limited, specify the expiration date: _____

6. SIGNATURE(S) AUTHORIZING POWER OF ATTORNEY

Signatures of the taxpayers or owner, officer, receiver, administrator, or trustee for the taxpayer – If the tax matter concerns a joint return and joint representation is declared, both husband and wife must sign. If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, you are certifying that you have the authority to execute this form on behalf of the taxpayer(s) by signing this Power of Attorney Declaration.

If this Power of Attorney Declaration is not signed and dated, it will be returned as invalid.

Signature	Date	Title (if applicable)
Print Name		
Signature	Date	Title (if applicable)
Print Name		
Signature	Date	Title (if applicable)
Print Name		

SCHEDULE FOR MULTIPLE BANKS AND CORPORATIONS

This schedule must be completed and included whenever multiple banks or corporations declare Power of Attorney.

TAXPAYER INFORMATION

This Power of Attorney is executed on behalf of the following California banks or corporations:

Grantor – Taxpayer’s Name	California Corporation Identification Number
Address	Federal Employer Identification Number
City and State	Telephone Number () —
Zip Code/Country if Foreign	Fax Number () —
Name of Grantor’s Authorized Individual – REQUIRED	Title

Grantor – Taxpayer’s Name	California Corporation Identification Number
Address	Federal Employer Identification Number
City and State	Telephone Number () —
Zip Code/Country if Foreign	Fax Number () —
Name of Grantor’s Authorized Individual – REQUIRED	Title

Grantor – Taxpayer’s Name	California Corporation Identification Number
Address	Federal Employer Identification Number
City and State	Telephone Number () —
Zip Code/Country if Foreign	Fax Number () —
Name of Grantor’s Authorized Individual – REQUIRED	Title

Grantor – Taxpayer’s Name	California Corporation Identification Number
Address	Federal Employer Identification Number
City and State	Telephone Number () —
Zip Code/Country if Foreign	Fax Number () —
Name of Grantor’s Authorized Individual – REQUIRED	Title

(ATTACH ADDITIONAL SHEETS IF NECESSARY)

Form 3520 Instructions

Power of Attorney Declaration for Administration of Tax Matters

1. Taxpayer Information. Enter name(s), mailing address, spouse information (if applicable), telephone number, and social security number(s). If a joint return is involved and you and your spouse have different addresses, you must enter each address. If you and your spouse choose different representatives, each of you must file a separate Power of Attorney Declaration (form FTB 3520). Section A should only be completed by individual taxpayers.

Section B should be completed by banks, corporations, partnerships or limited liability companies. This section should include the business name and address. It should also include the applicable tax identification number and type of business. Only one type can be selected.

2. Representative(s). Enter the representative's name, address, telephone number and fax number. You must specify the name of an individual(s) to represent you. FTB will not recognize the declaration if you provide the name of a company or organization. If the representative(s) you appoint has an IRS Centralized Authorization File (CAF) number, include it on the declaration.

The specific tax years or income years to be covered by the power of attorney must be identified in this section. Your representative will be authorized to handle matters on your behalf, **only** for the exact years or periods stated on the declaration.

You may list applicable tax years or periods that ended before the current tax year. However, you may only list future periods that end **no later than 3 years from the current tax year**.

3. Acts Authorized. If you want to authorize your representative to perform any and all acts on your behalf, check the General Authorization box. If you want to limit this authorization, check all the boxes that apply under Specific Declaration.

If you do not check any boxes, the declaration acts as an automatic authorization to release confidential tax information only. If this is the only authority you are granting, leave this section blank.

4. Retention/Revocation of Prior Power of Attorney Declaration(s). When a new declaration is filed, it automatically revokes all earlier Power of Attorney Declarations on file with FTB. You must tell us if you **do not** want to revoke a prior declaration for the same matters and tax/income years by checking the box and attaching a copy of each prior power of attorney declaration that you want to remain in effect.

5. Duration of This Power of Attorney Declaration. This power of attorney declaration will remain in effect until the final resolution of all tax matters you specify. If you would like to limit the term of the declaration, you must specify the date the power of attorney will expire.

6. Signature(s) Authorizing Power of Attorney. Sign and date the declaration. If joint representation is requested, both parties must sign. If the declaration is submitted without signature, it will be returned to you or your representative.

If you are including a Schedule for Multiple Banks and Corporations, please note that each taxpayer's authorized individual must sign the declaration. If an authorized individual represents more than one taxpayer, the authorized individual need only sign once. If there are not enough spaces for each authorized individual to sign, use additional declaration (FTB 3520) forms.

Schedule for Multiple Banks and Corporations

This schedule must be completed whenever multiple banks and corporations declare a power of attorney.

For each taxpayer member included in your combined reporting group return, list the name, address, California Corporation Identification Number, Federal Employer Identification Number, telephone and fax number, and the name and title of the authorized individual.

An authorized individual can be an officer, director, or employee of the corporation. The authorized individual must be authorized to designate an attorney-in-fact on behalf of the taxpayer. Each authorized individual must sign the declaration (form FTB 3520). Note: we recommend that common officers, directors, or employees of the combined reporting group be designated as authorized individuals. This may reduce the number of signatures required on the declaration.

(Attorney-in-fact is an agent authorized by a person to perform certain act(s) or kind(s) of acts for that person.)