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go to **ftb.ca.gov**,  
log in to **MyFTB**,  
and select  
**File a Power of Attorney.**

## Business Entity or Group Nonresident Power of Attorney Declaration

Use this legal document to authorize a specific individual(s) to receive confidential information and represent you in all matters before the Franchise Tax Board (FTB). Generally, this authority will expire **six years** from the date this FTB 3520 BE, *Business Entity or Group Nonresident Power of Attorney (POA) Declaration*, is signed or an FTB 3520 RVK, *Power of Attorney Declaration Revocation*, is filed. Submitting this POA Declaration will not revoke any previously submitted POA Declarations with overlapping authorizations. Use FTB 3520 RVK to revoke previously filed POA Declarations. We do not accept non-FTB POA Declarations. POA Declarations filed before January 1, 2018, will generally remain in effect until revoked or expired. For more information and instructions, go to **ftb.ca.gov/POA**.

### Part 1 – Business Entity Information

Select only one box below. If you select both boxes, your POA Declaration will be invalid and will be rejected.

**Business Entity**  
(A subsidiary not included with the unitary taxpayer's group tax return must file its own POA Declaration)

**540NR Group Nonresident Return**  
(If the POA Declaration is related to matters for the 540NR group nonresident tax return)

Full Legal Business Name

|                       |                                      |                      |                      |
|-----------------------|--------------------------------------|----------------------|----------------------|
| CA Corporation Number | CA SOS Number (or FTB issued number) | FEIN                 | Phone                |
| <input type="text"/>  | <input type="text"/>                 | <input type="text"/> | <input type="text"/> |

|  |                      |
|--|----------------------|
| Street Address (number and street) or PO Box | Apt./Suite           |
| <input type="text"/>                         | <input type="text"/> |

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| City                 | State                | ZIP Code             |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

### Part 2 – Representative(s)

Only individuals may be named as representative(s). You must list a primary representative below. The business entity in **Part 1** appoints the following individual(s) as attorney(s)-in-fact. Complete **Page 3** to appoint additional representative(s). All representatives listed on your POA Declaration will have the ability to remove a representative from your POA Declaration.

Primary Representative's Name (first name, middle initial, and last name)

|                      |                      |                      |                       |                      |
|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Cal CPA              | CA State Bar Number  | CTEC                 | Enrolled Agent Number | PTIN                 |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>  | <input type="text"/> |

|  |                      |
|--|----------------------|
| Street Address (number and street) or PO Box | Apt./Suite           |
| <input type="text"/>                         | <input type="text"/> |

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| City                 | State                | ZIP Code             |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

|  |                      |                      |
|--|----------------------|----------------------|
| Email (include your representative's email address to ensure they receive email notifications) | Phone                | Fax                  |
| <input type="text"/>   | <input type="text"/> | <input type="text"/> |

Additional Representative's Name (first name, middle initial, and last name)

|                      |                      |                      |                       |                      |
|----------------------|----------------------|----------------------|-----------------------|----------------------|
| Cal CPA              | CA State Bar Number  | CTEC                 | Enrolled Agent Number | PTIN                 |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>  | <input type="text"/> |

|  |                      |
|--|----------------------|
| Street Address (number and street) or PO Box | Apt./Suite           |
| <input type="text"/>                         | <input type="text"/> |

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| City                 | State                | ZIP Code             |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

|  |                      |                      |
|--|----------------------|----------------------|
| Email (include your representative's email address to ensure they receive email notifications) | Phone                | Fax                  |
| <input type="text"/>   | <input type="text"/> | <input type="text"/> |

**Part 3 – Authorization for All Years or Specific Income Periods Your POA Declaration Covers**

You must select either Yes or No below. Your selection authorizes representatives in **Part 2** and **Page 3** to contact FTB about your account, receive and inspect your confidential information, represent you in all FTB matters, and request information we receive from the Internal Revenue Service (IRS) for either “all years” or “specific income periods” indicated below.

If you authorize “all years” and “specific income periods,” the specific income periods privilege prevails. Enter “NA” (not applicable) or strike through any blank year fields. If you do not select either Yes or No or select both Yes and No, we will process the authorization as a No. This may cause your POA Declaration to be invalid, and it may be rejected. If you authorized “all years,” this will include previous, current, and future years up to the expiration date. If you authorized “specific income periods,” you can designate future years or income periods up to **five years** from the POA Declaration signature date.

YES  NO  **Authorized All Years**

Or

YES  NO  **Authorized Specific Income Periods\*** .....

| Year Begins on:<br>(MM/DD/YYYY) | Year Ends on:<br>(MM/DD/YYYY) |
|---------------------------------|-------------------------------|
| <input type="text"/>            | <input type="text"/>          |
| <input type="text"/>            | <input type="text"/>          |
| <input type="text"/>            | <input type="text"/>          |
| <input type="text"/>            | <input type="text"/>          |

\* For example,  
 Single Year: 01/01/2017-12/31/2017  
 Year Range: 01/01/2017-06/30/2017  
 Multiple Years: 01/01/2015-12/31/2017

**Part 4 – Additional Authorizations**

Select either Yes or No below for additional authorizations you would like to grant your representative(s) beyond those described in **Part 3**. If you do not select either Yes or No or select both Yes and No for any additional authorizations below, we will process the authorization as a No. For more information, go to [ftb.ca.gov/POA](http://ftb.ca.gov/POA).

YES  NO  Add representative(s)

YES  NO  Receive, but not endorse, refund check(s)

YES  NO  Waive the California statute of limitations (SOL)

YES  NO  Execute settlement and closing agreements

YES  NO  Other acts (describe on **Page 4**)

**Part 5 – Signature Authorizing Power of Attorney Declaration**

I am a corporate officer, general partner, authorized managing member, or tax matter partner on behalf of the business entity in **Part 1**, and I certify I have the authority to sign this *Power of Attorney Declaration* on behalf of the business entity. I understand that submitting this POA Declaration will not revoke any previously submitted POA Declarations with overlapping privileges. **FTB will reject this POA Declaration if not signed and dated by an authorized individual.**

Print Name  Title (required for business entities)

Signature   Date

# Business Entity or Group Nonresident Power of Attorney Declaration

The business entity in **Part 1** appoints the following additional representative(s) as attorney(s)-in-fact. Include as many copies of this page as needed to list all representatives. **Do not return this page if blank.**

Additional Representative's Name (first name, middle initial, and last name)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

City

State

ZIP Code

Email (include your representative's email address to ensure they receive email notifications)

Phone

Fax

Additional Representative's Name (first name, middle initial, and last name)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

City

State

ZIP Code

Email (include your representative's email address to ensure they receive email notifications)

Phone

Fax

Additional Representative's Name (first name, middle initial, and last name)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

City

State

ZIP Code

Email (include your representative's email address to ensure they receive email notifications)

Phone

Fax

Additional Representative's Name (first name, middle initial, and last name)

Cal CPA

CA State Bar Number

CTEC

Enrolled Agent Number

PTIN

Street Address (number and street) or PO Box

Apt./Suite

City

State

ZIP Code

Email (include your representative's email address to ensure they receive email notifications)

Phone

Fax

■

**Other Acts Authorization(s)**

Submit this page if you selected **Yes** to the Other Acts Authorization box from **Part 4**. If you did not select Yes or selected both Yes and No within **Part 4 - Additional Authorizations, Other Acts**, we will disregard this page without the listed authorizations being granted. Describe the specific other acts you authorize your representative(s) in **Part 2** and **Page 3** to perform before FTB. Authorizations listed in **Part 3** and **Part 4** prevail over conflicting authorizations listed in this section. **Do not return this page if blank.**

**Franchise Tax Board Privacy Notice**

To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Submit your POA Declaration online or by mail.\*

**Online:** Log in to **MyFTB** and select **File a Power of Attorney**.

**Mail:** POA/TIA UNIT  
**FRANCHISE TAX BOARD**  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

\*Paper submissions result in longer processing time frames. Mail this Declaration separately from tax returns or correspondence. Keep a copy of all documents for your records. For more information, go to [ftb.ca.gov/POA](http://ftb.ca.gov/POA).