

Power of Attorney Declaration Revocation

3520-RVK

Use this legal document to revoke an existing Power of Attorney (POA) Declaration on file with the Franchise Tax Board (FTB). This form is not used to revoke a representative; it revokes an entire POA Declaration. Generally, a POA Declaration remains valid for **six years** from the POA signature date or until revoked. Form FTB 3520-RVK, Power of Attorney Declaration Revocation, will not revoke a tax information authorization (TIA). To revoke a TIA, use form FTB 3535, Tax Information Authorization Revocation.

Part I – Taxpayer Information

Provide the information submitted to FTB within Part I of the original Power of Attorney Declaration that you would like to revoke.

- Individual**
(If a joint tax return is filed, each spouse/Registered Domestic Partner [RDP] must complete their own POA Declaration Revocation)
- Fiduciary**
(Estate or Trust - **FEIN required**)
- Business Entity**
(A subsidiary not included with the unitary taxpayer's group return must file its own POA Declaration Revocation)
- 540NR Group Nonresident Return**
(If the POA Declaration filed was for matters related to a 540NR Group Nonresident return)

Individual (first name, middle initial, last name, suffix), name of estate or trust, or full legal business name

CA corporation number	CA SOS number (or FTB issued number)	FEIN	SSN or ITIN	Phone
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Street address (number and street) or PO box	Apt. no/ste. no.
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

City (If you have a foreign address, see instructions)	State	ZIP code
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Foreign country name	Foreign province/state/county	Foreign postal code
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Part II – Representative

Provide the information for one of the representative(s) listed on the original Power of Attorney Declaration.

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

CA CPA	CA state bar number	CTEC	Enrolled agent number	PTIN
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Street address (number and street) or PO box	Apt. no/ste. no.	Phone
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

City (If the representative has a foreign address, see instructions.)	State	ZIP code	Fax
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

Part III – Original Signature Date

Date the original Power of Attorney Declaration was signed..... mm/dd/yyyy

Part IV – Signature Authorizing Power of Attorney Declaration Revocation

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

I am the taxpayer, legal representative, corporate officer, general partner, authorized managing member, tax matter partner, guardian, executor, conservator, receiver, administrator, or trustee on behalf of the taxpayer and I certify I have the legal authority to revoke an existing Power of Attorney Declaration. **FTB will not revoke the POA Declaration unless this form is signed and dated by an authorized individual.**

Print Name

Title (**required** for fiduciaries, group nonresidents, and business entities)

Signature

Date

2021 Instructions for Form FTB 3520-RVK

Power of Attorney Declaration Revocation

Important Information

- For purpose of these instructions, a tax professional is a representative that has a professional identification number that is eligible to register for a tax professional online account in MyFTB.
- We only accept form FTB 3520-PIT, Individual or Fiduciary Power of Attorney Declaration, or form FTB 3520-BE, Business Entity or Group Nonresident Power of Attorney Declaration.
- We will reject form FTB 3520-C1, Power of Attorney Declaration, and non-FTB Power of Attorney (POA) Declaration forms.
- Use the most current version of form FTB 3520-PIT or form FTB 3520-BE.
- We will not automatically revoke previously accepted POA Declarations with overlapping tax years or income periods upon filing of a new POA.
- All representatives listed on a POA Declaration will have the ability to remove another representative from the POA Declaration.
- A valid signature is required. See Part IV, Signature Authorizing Power of Attorney Declaration Revocation, for instructions on valid signatures.
- Tax professionals are granted limited online account access to your tax information when we approve the POA Declaration. See form FTB 3520-PIT or form FTB 3520-BE, Part V, Request or Retain MyFTB Full Online Account Access for Tax Professional(s), for more information.
- You or your tax professional must request full online account access to your tax information and you must authorize this request before we grant full online account access. See form FTB 3520-PIT or form FTB 3520-BE, Part V for more information. If full online account access is not granted to your tax professional(s) they will still be able to represent you before the Franchise Tax Board (FTB) or obtain information by phone, in person, and in writing.

General Information

To file a revocation of a POA Declaration, use the online submission in MyFTB for faster processing. However, the following paper forms are available for taxpayers without online access:

- **Form 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.
- **Form 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.
- **Form FTB 3520-RVK**, Power of Attorney Declaration Revocation, revokes existing POA Declaration(s) on file with FTB.

For more information, go to ftb.ca.gov/poa.

A Purpose

Use form FTB 3520-RVK to revoke an entire POA Declaration prior to expiration, which is generally **six years** from the date the POA Declaration is signed.

A POA Declaration Revocation must be submitted using one of the following methods:

- Online through MyFTB. If the POA Declaration was submitted on or after October 1, 2014, go to ftb.ca.gov/poa.
- Mail form FTB 3520-RVK. Paper submissions result in longer processing time frames. To ensure timely and accurate processing, complete a separate form FTB 3520-RVK for each taxpayer to revoke their POA Declaration.
- Mail a signed and dated statement instructing FTB to revoke the entire POA Declaration and include:
 - Individual's name, address, phone, social security number (SSN), representative's name, and address.
 - Estate or trust name, address, phone, federal employer identification number (FEIN), representative's name, and address.
 - Business name, address, phone, California corporation number, California Secretary of State (CA SOS) number, FEIN, representative's name(s), and address. Specify if the POA Declaration you are revoking is for the business entity POA Declaration, a POA Declaration that was filed related to a Form 540NR Group Nonresident Return, or if the revocation is for both.

Important: If you filed a POA Declaration before January 1, 2018, your POA Declaration will generally remain in effect until it is revoked.

B Termination (Death of Individual)

When an individual dies and a death certificate is filed with us, or we are otherwise notified of their death, we will revoke the POA Declaration on file. A new POA Declaration may be established for the legal representative of the decedent and/or their estate. The legal representative of the decedent or their estate, as established under the Probate Code, has authority to act on behalf of the decedent or their estate pursuant to a valid will, valid trust, Letters of Testamentary, Letters of Administration, court orders, or other documents establishing authority of the representative. The representative of the estate must get a FEIN from the Internal Revenue Service (IRS) to identify the estate in any filings.

C Where to File

Mail form FTB 3520-RVK separately from the tax return or other correspondence and keep a copy for your records.

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

Specific Line Instructions

To ensure form FTB 3520-RVK is processed accurately and efficiently, it is important that all requested information is included when available.

Part I – Taxpayer Information

Check only one box and fill out corresponding information.

Individual

- If a joint tax return is filed, each spouse/Registered Domestic Partner (RDP) must complete their own form FTB 3520-RVK to revoke their POA Declaration.
- If this form FTB 3520-RVK is for a sole proprietorship, check the "Individual" box and complete the corresponding information.
- An SSN or individual taxpayer identification number (ITIN) is required.

Fiduciary (estate or trust)

- A FEIN is required for estates or trusts and an SSN is required for deceased individuals. If this form FTB 3520-RVK is for a grantor trust and the IRS does not provide a FEIN, provide the individual's SSN.
- Fiduciaries must either mail form FTB 3520-RVK or send a signed and dated statement to FTB.

Business Entity

- Check the "Business Entity" box if you are preparing this form for matters concerning any type of business entity and fill out corresponding information.
- If the full legal business name is not provided, form FTB 3520-RVK will not be valid.
- If you are revoking a POA Declaration that was filed by a corporation who filed a unitary taxpayers' group tax return, only the "key corporation" information is required in Part I. A subsidiary must file its own revocation covering POA Declarations that were filed separately from the unitary taxpayers' group tax return.

540NR Group Nonresident Return

- Check the "540NR Group Nonresident Return" box if your business entity is preparing form FTB 3520-RVK to revoke a POA Declaration filed by a business entity for matters related to a Form 540NR for a group.
- Provide FEIN.
- If the "540NR Group Nonresident Return" box is not checked, the POA Declaration Revocation will not be processed and the POA Declaration will not be revoked.
- You must either mail form FTB 3520-RVK or send a signed and dated statement to FTB.

Foreign address: If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Part II – Representative

Provide information requested. The information will be used to identify and revoke the POA Declaration filed with FTB.

Enter the California Certified Public Accountant (CPA) license number, California State Bar license number, California Tax Education Council (CTEC) number, Enrolled Agent number, or Preparer Tax Identification Number (PTIN), as applicable. Leave numbers blank if not available.

Foreign address: If the representative has a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Part III – Original Signature Date

Provide the date the original POA Declaration was signed. This information will be used to identify and revoke the entire original filed POA Declaration on file with FTB.

Part IV – Signature Authorizing Power of Attorney Declaration Revocation

FTB does not accept electronic or stamped signatures on form FTB 3520-RVK.

Important: If you are signing form FTB 3520-RVK on behalf of an individual or business entity, and attached the general/durable POA Declaration, you must use one of the following acceptable formats to sign the POA Declaration Revocation in order for it to be valid:

Individual or Fiduciary

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

Business Entity

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

Individual

Individuals must sign and date form FTB 3520-RVK in order for the revocation to be valid.

Fiduciary

The fiduciary must sign, date, and enter their title on form FTB 3520-RVK in order for the revocation to be valid.

Corporation or Association

Form FTB 3520-RVK must be signed by an officer or individual with the authority to bind the company. The individual with the authority to bind the company must also enter their title and date for the revocation to be valid.

Examples of officers who have the authority to sign form FTB 3520-RVK are:

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

General and Limited Partnership

The tax matter partner or general partner must sign, date, and provide their title on form FTB 3520-RVK for the revocation to be valid.

Limited Liability Company (LLC) and Limited Liability Partnership (LLP)

An authorized managing member or tax matter partner must sign, date, and enter their title on form FTB 3520-RVK for the revocation to be valid.

Representative

A representative is listed on an active form FTB 3520-PIT or form FTB 3520-BE may also sign and date form FTB 3520-RVK for the revocation to be valid.