

2023 Instructions for Form FTB 3535

Tax Information Authorization Revocation

Important Information

- A valid signature is required. See Specific Line Instructions, Part III, Signature Authorizing Tax Information Authorization Revocation, for instructions on valid signatures.
- Revoking a taxpayer information authorization (TIA) representative who has a tax professional MyFTB account will terminate their online access to your account information, unless there is an active power of attorney (POA) relationship on file with the representative.

General Information

You can immediately revoke a TIA relationship online using MyFTB. Go to ftb.ca.gov and log in to MyFTB.

The following paper forms are available for individuals and businesses to file or revoke a TIA:

- **Form FTB 3534**, Tax Information Authorization, authorizes Franchise Tax Board (FTB) to release information for all tax years or account periods to the individual listed. Form FTB 3534 does not authorize the individual listed to represent you before FTB to resolve your issues.
- **Form FTB 3535**, Tax Information Authorization Revocation, revokes an existing TIA on file with FTB.

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

A Purpose

Use form FTB 3535 to revoke a TIA prior to the **13 month** expiration.

To revoke a TIA, you must use one of the following methods:

- Online through MyFTB. For more information, go to ftb.ca.gov/tia.
- File form FTB 3535. Paper submissions can result in longer processing time frames.
- Mail a signed and dated statement instructing FTB to revoke the TIA and include either:
 - Individual's name, address, phone, social security number (SSN) or individual taxpayer identification number (ITIN), 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 (SOS) number, FEIN, representative's name(s) and address. Specify if the TIA you are revoking is for the business entity TIA, a TIA that was filed for matters related to a 540NR group nonresident return, or if the revocation is for both.

Important: Form FTB 3535 will not revoke 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, on file with FTB. To revoke a POA Declaration, use form FTB 3520-RVK, Power of Attorney Declaration Revocation.

B Where to File

Mail form FTB 3535 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

C 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 TIA on file. A new TIA 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.

D Termination (Death of Representative)

If the FTB is informed of the representative's death, we will revoke the TIA.

E Incapacity or Incompetency

In general, a TIA is terminated when FTB is notified that the taxpayer has become incapacitated or incompetent. A new TIA may be established for the legal representative of the incapacitated or incompetent taxpayer, if authorized on a durable POA or letter of conservatorship. However, if the TIA was originally established with a durable POA, then the TIA will not be terminated.

Specific Line Instructions

To ensure form FTB 3535 is processed accurately, it is important that all requested information is included when available.

Part I – Taxpayer Information

Check only one box and fill out corresponding information in order for form FTB 3535 to be valid.

Individual

- ~~If a joint tax return is filed, each spouse/Registered Domestic Partner (RDP) must complete their own TIA revocation.~~
- If this TIA revocation is for a sole proprietorship, check the "Individual" box and complete the corresponding information.
- An SSN or 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 TIA revocation is for a grantor trust and the IRS did not provide a FEIN, provide the individual's SSN.
- Fiduciaries who wish to revoke a TIA must either mail form FTB 3535 or send a signed and dated statement to FTB.

Business Entity

- Check the "Business Entity" box if you are preparing form FTB 3535 for matters concerning any type of business entity and fill out corresponding information.
- If the full legal business name is not provided, form FTB 3535 will be invalid.
- If you are revoking a TIA 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 taxpayer that was previously included in a unitary taxpayers' group tax return must file its own revocation covering any tax returns that were filed separately from ~~the unitary taxpayers' group tax return.~~
- Business entities should provide the California corporation number when available, otherwise provide the FEIN.
- Partnerships, limited liability companies (LLCs), and real estate mortgage investment conduits (REMICs) should provide the California SOS number when available, otherwise provide the FEIN.

540NR Group Nonresident Return

- Check the “540NR Group Nonresident Return” box if your business entity is preparing this form to revoke a TIA filed by a business entity for matters that concern Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, for a group.
- Provide FEIN.
- If the “540NR Group Nonresident Return” box is not checked, the TIA revocation will be processed to the business entity account and not the 540NR group nonresident return account.
- Taxpayers who wish to revoke a TIA for a 540NR group nonresident return must either mail form FTB 3535 or send a signed and dated statement to FTB.
- Your representative will not have access to your information online, but they can call 800.852.5711 to obtain information.

Foreign Address: If the taxpayer has 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

This information will be used to identify and revoke the originally filed form FTB 3534. Provide information requested.

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 – Signature Authorizing Tax Information Authorization Revocation

FTB does not accept electronic or stamped signatures on form FTB 3535.

Important: If you are signing form FTB 3535 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 have a valid signature on form FTB 3535.

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

To have a valid TIA revocation, individuals must sign and date form FTB 3535. For minors, a parent or legal guardian/conservator must sign, date, and enter their relationship to the minor on form FTB 3535.

Fiduciary

To have a valid TIA revocation, the fiduciary must sign, date, and enter their title on form FTB 3535.

Corporation or Association

Form FTB 3535 may only be signed by an officer or individual with the authority to bind the company. To have a valid TIA revocation, the signing party must also enter their title and date the document.

Examples of officers who have the authority to sign form FTB 3535:

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

General and Limited Partnership

To have a valid TIA revocation, the tax matter partner or general partner must sign, date, and provide their title on form FTB 3535.

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

To have a valid TIA revocation, an authorized managing member or tax matter partner must sign, date, and enter their title on form FTB 3535.

Representative

A representative who is listed on an active form FTB 3534 may also sign and date form FTB 3535.