

Check below to indicate the appropriate agency. Please note that a separate form must be completed and provided to each agency checked. For Franchise Tax Board (FTB) purposes, this form is used to designate a representative when appealing the action of the FTB to the State Board of Equalization. For all other FTB purposes where a Power of Attorney is required, forms FTB 3520 or 3520A should be used, as appropriate.

**STATE BOARD OF EQUALIZATION**  
**P.O. Box 942879**  
**Sacramento, CA 94279-0001**

**FRANCHISE TAX BOARD**  
**P.O. Box 942840**  
**Sacramento, CA 94240-0040**

TAXPAYERS' NAME \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

SOCIAL SECURITY OR FEDERAL EMPLOYER IDENTIFICATION NUMBER(S) \_\_\_\_\_ CALIFORNIA SECRETARY OF STATE NUMBER(S) \_\_\_\_\_  
*(See Form BOE-324-A, for SS Number disclosure information.)*

BOARD OF EQUALIZATION ACCOUNT/PERMIT(S) \_\_\_\_\_

MAILING ADDRESS (Street & Number) \_\_\_\_\_ (City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

**As owner or corporate officer of a business herein described or as a party to the tax or fee matter before the**

- State Board of Equalization**
- Franchise Tax Board**

**I hereby appoint [enter below the name(s), addresses (including zip codes), telephone numbers and fax numbers of specific appointee(s). Do not enter names of accounting or law firms, partnerships, corporations, etc.]**

|                                     |            |                                     |                           |
|-------------------------------------|------------|-------------------------------------|---------------------------|
| APPOINTEE NAME                      |            | APPOINTEE NAME                      |                           |
| APPOINTEE ADDRESS (Street & Number) |            | APPOINTEE ADDRESS (Street & Number) |                           |
| (City)                              | (State)    | (Zip Code)                          | (City) (State) (Zip Code) |
| TELEPHONE NUMBER                    | FAX NUMBER | TELEPHONE NUMBER                    | FAX NUMBER                |

**As attorney(s)-in-fact to represent the taxpayer(s) for the following tax or fee matters: [specify type(s) of tax]**

- |   |   |
|---|---|
| 1. <input type="checkbox"/> Administration — Franchise and Income Tax Law | 4. <input type="checkbox"/> Sales & Use Tax Law |
| 2. <input type="checkbox"/> Personal Income Tax Law                       | 5. <input type="checkbox"/> Use Fuel Tax Law    |
| 3. <input type="checkbox"/> Bank & Corporation Franchise Tax Law          | 6. <input type="checkbox"/> Other: _____        |

SPECIFY THE TAX OR FEE YEAR(S) OR PERIOD(S) [IF ESTATE TAX, INDICATE DATE OF DEATH]: \_\_\_\_\_

**The attorney(s)-in-fact (or any of them) are authorized, subject to revocation, to receive confidential tax information and to perform on behalf of the taxpayer(s) the following acts for the tax or fee matters described above: [Check the box(es) for the powers granted.]**

1.  To confer and resolve any assessment, claim or collection of a deficiency or other tax or fee matter pending before the identified agency and attend any meetings or hearings thereto for the specified law identified above.
2.  To receive, but not to endorse and collect, checks in payment of any refund of taxes, penalties or interest.
3.  To execute petitions, claims for refund and/or amendments thereto.
4.  To execute consents extending the statutory period for assessment or determination of taxes.
5.  To execute closing agreements under section 19441 of the California Revenue & Taxation Code.
6.  To delegate authority or to substitute another representative.
7.  Other acts (specify): \_\_\_\_\_

*(The back of this form must be completed)*

