



**Power of Attorney**  
**Declaration for the Franchise Tax Board**

**This Power of Attorney (POA) Declaration remains in effect until you revoke it.**

We provide instructions for completing this form on PAGES 3 and 4. For more information about a POA, go to **ftb.ca.gov** and search **POA**.

**1. Taxpayer Information (Complete in full to avoid delays)**

<b>Taxpayer's Name and Address – Personal or Business</b> If this is a joint POA, include your spouse/RDP <sup>1</sup> name and address. Check if new address <input type="checkbox"/> .	Social Security No: - -	Business Entity Identification No: CA Corp No:
	Daytime Telephone ( ) -	SOS No: FEIN:
Spouse/RDP's address, if different:		

You **must** complete and attach PAGE 5 if this POA applies to the combined reporting of multiple corporations.

**2. The taxpayers listed above appoint the following representatives as attorneys-in-fact:**

Name and Address Nathaniel Higgins 16420 Bake Parkway Irvine, CA 92618	Primary Representative	IRS CAF No:	PTIN:
		Telephone : ( 949 ) 215 - 9900	
		Fax : ( 949 ) 916 - 3400	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone <input type="checkbox"/>	
Name and Address		IRS CAF No:	PTIN:
		Telephone: ( ) -	
		Fax : ( ) -	
		Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone <input type="checkbox"/>	

Attach a list of additional representatives; see PAGE 6 for your use, if necessary.

**3. Specific Matters, Tax Years, or Income Periods**

The representatives listed can represent you before us for the following:

**Tax Years or Income Periods** (required): \_\_\_\_\_  
**Matters** (optional): \_\_\_\_\_

**4. Authorization for Information Only**

Check this box if you **only** authorize your representative to receive your confidential tax information, but not to act as your attorney-in-fact.

**5. Acts Authorized**

You authorize your representative as an attorney-in-fact to:

- Receive and inspect your confidential tax information.
- Perform any actions you might perform to resolve your issues with us, such as signing agreements, consents, or other documents.

<sup>1</sup> RDP refers to a registered domestic partner or partnership.

- 6.  Specific Authorization** - I authorize the representative to perform additional selected acts described below:
- Delegate authority or substitute another representative.
  - 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:* \_\_\_\_\_
  - Other acts (*describe specifically*): \_\_\_\_\_

**7. Notices and Communications**

We send your primary representative copies of the notices we send to you. To send them to another representative instead, indicate this in number 6 above.

- Check this box if you do **not** want us to send copies of these notices to your representative.

**8. Retain or Revoke a Prior POA**

This POA Declaration **automatically revokes all prior POA Declarations for the same tax years or income periods** on file with us, unless you specify otherwise as detailed below. To expedite a revocation, refer to number 8, PAGE 4.

- Check this box if you **do not** want to revoke a prior POA Declaration. **You must attach a copy of each prior POA Declaration you want to remain in effect.**

**9. Signatures Authorizing a POA**

If the tax matter concerns a joint return **and** you declare joint representation, **both** spouses/RDPs must sign and date this declaration.

If you are a corporate officer, partner, guardian, tax matter representative, executor, receiver, administrator, or trustee on behalf of the taxpayers, you certify that you have the authority to execute this by signing the POA Declaration on behalf of the taxpayers.

- Check this box if your signature denotes a fiduciary relationship.

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

**Important Information**

- POA Declarations do **not** need to be notarized.
- It is illegal to forge another person's signature.
- We will return this POA Declaration to you if it is not signed and dated.
- Retain a copy of this POA Declaration for your files.
- **Send** this declaration to:

Mail: STATE OF CALIFORNIA  
 POA UNIT MS F283  
**FRANCHISE TAX BOARD**  
 PO BOX 2828  
 RANCHO CORDOVA CA 95741-2828  
  
 FAX: 916.843.5440