If you are purchasing the business or stock of goods of a business, you are liable for the taxes owed by the seller of the business. Use this form to determine if the seller has any outstanding tax liabilities. If the seller has no outstanding tax liabilities, the Department of Revenue Services (DRS) will issue you a tax clearance certificate. If the seller does have outstanding tax liabilities, the DRS will issue you an escrow letter.

For more information, see Informational Publication 2018(10), Successor Liability and Request for Tax Clearance Certificate.

**Part I - Purchaser Information**

<table>
<thead>
<tr>
<th>Purchaser's business name</th>
<th>Connecticut Tax Registration No. (Business Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade or “doing business as” name</td>
<td>Federal Employer Identification No. (Business Only)</td>
</tr>
<tr>
<td>Business address (Number and Street)</td>
<td></td>
</tr>
<tr>
<td>City, State, and ZIP Code</td>
<td></td>
</tr>
</tbody>
</table>

**Part II - Seller Information**

<table>
<thead>
<tr>
<th>Seller's business name</th>
<th>Connecticut Tax Registration No. (Business Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade or “doing business as” name</td>
<td>Federal Employer Identification No. (Business Only)</td>
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<tr>
<td>City, State, and ZIP Code</td>
<td></td>
</tr>
</tbody>
</table>

**Part III - Additional Required Information**

Enter the Purchase price. See instructions. $  

Expected closing date mm/dd/yyyy  

Physical location where purchaser will conduct business  

City, State, and ZIP Code  

Any person requesting a tax clearance certificate must include a complete copy of the purchase agreement, including all attachments as well as a letter signed in the original by the purchaser (or its representative) that clearly and unambiguously indicates that there is an agreement by the purchaser to purchase the business or stock of goods of the seller. If closing has taken place prior to request, include closing/settlement statement.

**Part IV - Signature of Purchaser or Purchaser’s Authorized Representative**

<table>
<thead>
<tr>
<th>Signature of purchaser or purchaser’s authorized representative</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Print name</td>
<td>Print company name</td>
<td></td>
</tr>
</tbody>
</table>

Email address of purchaser or purchaser’s authorized representative  

Telephone number
Under certain chapters of the state tax code, the purchaser of a business or the stock of goods of a business is liable for taxes owed by the seller of the business. The purchaser is considered the successor to the business of the seller.

To satisfy successor liability, the purchaser is required to withhold a sufficient amount of the purchase price to cover the taxes, including penalties and interest, which are unpaid by the seller. A purchaser who has committed to purchasing the business or stock of goods of a seller may submit Form AU-866, Request for a Tax Clearance Certificate, to the Department of Revenue Services (DRS). The DRS will issue a tax clearance certificate or escrow letter within sixty (60) days of receipt of Form AU-866.

For more information, see Informational Publication 2018(10), Successor Liability and Request for Tax Clearance Certificate.

Who Can Apply for a Tax Clearance Certificate

Only the purchaser of a business may request a tax clearance certificate from DRS. However, the purchaser may authorize another person to be the purchaser’s representative before DRS in connection with the tax clearance certificate. If the request is made by an authorized representative, a properly executed Form LGL-001, Power of Attorney must be attached to this request. Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

Where to Send Form AU-866

Mail your completed Form AU-866, Request for a Tax Clearance Certificate to the following address:

Department of Revenue Services
Audit Division/Compliance Support Unit
Request for Tax Clearance Certificate
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

Part I - Purchaser Information

Enter the business name of the purchaser. Enter the trade name or “doing business as” name, if applicable. Enter the business address (physical location) of the purchaser. Enter the Connecticut Tax Registration Number, if any, assigned by DRS to the purchaser. Enter the Federal Employer Identification Number of the purchaser.

Part II- Seller Information

Enter the business name of the seller as registered with DRS. Enter the trade name or “doing business as” name, if applicable. Enter the business address (physical location) of the seller. Enter the Connecticut Tax Registration Number assigned by DRS to the seller. Enter the Federal Employer Identification Number of the seller.

Part III- Additional Required Information

Enter the full purchase price. The purchase price of a business or stock of goods is valued in money, whether or not the purchase price is paid in money.

The purchase price may be paid directly or indirectly to the seller.

The purchase price includes (i) the amount of any liability of the seller assumed by the purchaser, (ii) any obligation of the seller to which any assets transferred by the seller to the purchaser are subject, and (iii) the amount of any outstanding debt that the seller owes the purchaser, prior to the sale, if the debt is cancelled or offset against the purchase price.

Enter the expected closing date.

Enter the physical location where the purchaser will conduct business.

Provide the purchase agreement, including all attachments, as well as a letter signed in the original by the purchaser (or its representative) that clearly and unambiguously indicates that there is an agreement by the purchaser to purchase the business or stock of goods of the seller.

Part IV- Signature of Purchaser or Purchaser’s Authorized Representative

Form AU-866 must be signed by the purchaser or the purchaser’s authorized representative. Any request submitted by an authorized representative must include a properly executed Form LGL-001, Power of Attorney.