

## LGL-001 Power of Attorney

### Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

Taxpayer's name			Social Security Number
Spouse's name (personal income tax or individual use tax only)			Social Security Number
Mailing address			Connecticut Tax Registration Number
City	State	ZIP code	Federal Employer Identification Number

Taxpayer is: (Check box)

- Corporation   
  Partnership   
  Sole proprietorship   
  Trust (other than a business trust)   
  Estate  
 Individual   
  Limited liability company   
  Business trust   
  Other (specify) \_\_\_\_\_

### Part II: Declaration of Person(s) Giving Power of Attorney and Powers Given

See instructions for who may execute this power of attorney. This power of attorney revokes all previous powers of attorney on file with the Department of Revenue Services (DRS) for the same tax matters and years or periods covered by this power of attorney.

Any of the attorney(s)-in-fact are authorized, subject to revocation, to receive tax returns and tax return information as defined in Conn. Gen. Stat. § 12-15, and to perform on behalf of the taxpayer(s) the following acts for the tax matters described below. The authority does not include the power to sign certain returns unless specifically stated below.

**Check the boxes for the powers given to:**

- Receive, but not to endorse and collect, checks (made payable to the taxpayer mentioned above) in payment of any refund of Connecticut taxes, penalties, or interest.
- Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- Execute or terminate consents extending the statutory period for assessment or collection of tax.
- Execute closing agreements under Conn. Gen. Stat. § 12-2e.
- Delegate authority or to substitute another representative.
- Represent the taxpayer(s) named above before DRS.
- Sign returns. (See instructions.)

**Declaration:** I am the taxpayer identified in Part I, or if I am not the taxpayer identified in Part I, I have been authorized by the taxpayer to execute this power of attorney on behalf of the taxpayer and I am permitted by the instructions on this Form LGL-001 to execute this power of attorney. I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name (Spouse): \_\_\_\_\_

Signature (Spouse): \_\_\_\_\_ Date: \_\_\_\_\_

### Part III: Power of Attorney Given To

The taxpayer(s) named above appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before DRS and receive tax returns and return information for the following tax matters. Specify all tax types and periods affected by this power of attorney with the understanding that this authority applies only to the tax types and periods listed below. Enter the date of death for succession and estate taxes. Indicate the representative to whom a copy of any notice from DRS should be sent by checking the box below. Check one box only.

Name	Address	Check One Box	Telephone Number
		<input type="checkbox"/>	- -
		<input type="checkbox"/>	- -
Tax Type (Sales Tax, Gift Tax, etc.)			Year(s) or Period(s)

## Instructions

Use **LGL-001, Power of Attorney**, to authorize one or more individuals to represent you before DRS. This authorization allows your representative(s) to receive and inspect confidential tax information and to act on your behalf in matters before DRS.

Connecticut law stipulates that all official mailings will be sent to the taxpayer of record at the address on file with DRS. As a matter of policy, DRS also provides taxpayers with the right to have a copy of any notice sent to its counsel or other qualified representative who has properly executed and filed this power of attorney with DRS for the type of tax and tax period that is the subject of the notice. This power of attorney does not change the requirement that DRS send all official mailings directly to the taxpayer.

### Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

Provide the taxpayer's name and address and either your Social Security Number (SSN) or Connecticut Tax Registration Number and Federal Employer Identification Number. If you are a sole proprietor, enter your name and SSN. Do not enter your trade name. Do not use your representative's address as your own.

**Your spouse's name is not required except for joint personal income tax or individual use tax returns.**

If you are filing a joint personal income tax return and you and your spouse have the same representative(s), include your spouse's name, SSN, and signature in the appropriate spaces provided. Otherwise, each spouse must file a separate LGL-001.

Check the box that describes the taxpayer.

### Part II: Declaration of the Person Giving Power of Attorney And Powers Given

Any person giving a power of attorney to another person(s) must sign this declaration and must check the box for **each** act being granted to the attorney-in-fact to perform in matters before DRS. If a tax matter concerns a joint return, **both** husband and wife must sign in the space provided if they wish to be represented by the same person(s).

### Who may execute this power of attorney?

- Any individual if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return);

Conn. Agencies Regs. § 12-725-1(b) allows an agent, or a fiduciary charged with the care of the person or property of the taxpayer, to make and sign a return only when illness, absence, minority, or other good cause prevents the person required or permitted to make or file a Connecticut income tax return from doing so. You **must** state a reason why the taxpayer cannot sign the return.

- A limited liability company (LLC) member if the taxpayer is an LLC and has no manager or a manager if the taxpayer is an LLC and has managers
- The sole proprietor if the taxpayer is a sole proprietorship;
- A general partner if the taxpayer is a partnership or a limited partnership;
- The administrator or executor if the taxpayer is an estate;
- The trustee if the taxpayer is a trust;
- If the taxpayer is a corporation, a principal officer or corporate officer (who has legal authority to bind the corporation), any person who is designated by the board of directors or other governing body of the corporation, any officer or employee of the corporation upon written request signed by a principal

officer of the corporation and attested to by the secretary or other officer of the corporation, or any other person who is authorized to receive or inspect the corporation's return or return information under IRC § 6103(e)(1)(D);

- The successor, receiver, guarantor, or any assignee of the taxpayer; **or**
- The authorized representative of any of the above.

### Part III: Power of Attorney Given To

Provide the name, address, and telephone number of the person(s) designated by you to be your attorney(s)-in-fact. If you are adding additional representatives to an existing power of attorney, include the names of all individuals you wish to represent you. This power of attorney revokes all previous powers of attorney on file with DRS for the same tax matters and years or periods covered by this power of attorney.

Enter the tax type and the tax periods or tax years that are the subject of this power of attorney. Be specific about the type of tax at issue (refer to the following examples):

- Withholding tax;
- Income tax;
- Sales and use taxes;
- Corporation business tax;
- Pass-through entity tax;
- Admissions and dues tax;
- Estate tax;
- Gift tax;
- Motor vehicle fuels tax;
- Gross earnings tax (petroleum, gas, hospital, community antenna);
- Cigarette tax distributor; **and**
- Individual use tax.

The terms **years** and **periods** can indicate various time frames.

A **tax year** may be a calendar year of 1/1/06 through 12/31/06 or a fiscal year of 7/1/06 through 6/30/07 for corporation tax. A **tax period** may have one or more monthly or quarterly periods.

Example: A sales and use tax period of 1/1/04 through 12/31/06 may contain 36 monthly or 12 quarterly periods.

Indicate the tax year(s) or tax period(s) to be covered by the power of attorney.

### Where to File

Mail, fax, or deliver LGL-001 directly to the DRS employee or unit with whom the attorney-in-fact will interact.

Do not send an LGL-001 to DRS unless you have been in contact with DRS and determined that you would like a third party to represent your interests before the agency.

### For Further Information

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.