



450 Columbus Blvd Ste 1
Hartford CT 06103-1837

INFORMATIONAL PUBLICATION

**Procedures to Request Disclosure of Tax Returns
and Tax Return Information**

Purpose: This Informational Publication explains the procedures the Department of Revenue Services (DRS) follows in processing requests for disclosure of tax returns and tax return information. It also identifies the DRS unit where requests for disclosure are sent.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. § 12-15(b)(5) and (6); and Conn. Gen. Stat. § 1-350 et seq., as amended by 2017 Conn. Pub. Acts 91, §§ 11 and 12.

Persons Authorized to Request Disclosure: The following persons are authorized to request the disclosure of tax returns or tax return information (“authorized persons”):

- The taxpayer whose tax return(s) or tax return information is sought;
- The taxpayer's authorized representative;
- The successor, receiver, trustee, executor, administrator, assignee, guardian, or guarantor of a taxpayer (collectively referred to as a “taxpayer's successor”); **and**
- The successor's authorized representative.

Note: A taxpayer’s successor must establish, to the satisfaction of the Commissioner of Revenue Services, that the successor has a material interest that is affected by information contained in the tax return(s) or tax return information.

How Requests for Tax Information are Processed: An authorized person is required to submit a written request for disclosure of tax returns and tax return information. Submitting a completed **Form LGL-002, Request for Disclosure of Tax Returns or Tax Return Information**, satisfies this requirement.

If Form LGL-002 is not used, a document signed by the taxpayer or the taxpayer's successor that includes the following may be submitted:

- Taxpayer's full name;
- Taxpayer's address;
- Taxpayer's Social Security Number or Federal Employer Identification Number;
- Taxpayer's Connecticut Tax Registration Number;
- Tax type covered by the request; **and**
- Tax period or periods covered by the request.

DRS may request additional identifying information including, but not limited to, a valid driver’s license or non-driver identification card.

Also, if applicable, the appropriate legal documents creating the successor’s status as the successor must be included.

Power of Attorney Requirements: The authorized representative of the taxpayer, or the authorized representative of the taxpayer’s successor must submit a power of attorney, executed by the taxpayer or the taxpayer's successor, with the request for disclosure. A properly completed **Form LGL-001, Power of Attorney**, or a completed **Form LGL-003, Limited Power of Attorney**, may be used. If neither form is submitted, a document signed by the taxpayer or the taxpayer's successor that includes the following may be submitted:

- A statement authorizing the named representative to receive the information covered by the request for disclosure;
- Taxpayer's full name;
- Taxpayer's address;
- Taxpayer's Social Security Number or Federal Employer Identification Number;
- Taxpayer's Connecticut Tax Registration Number;
- Authorized representative's full name;

- Authorized representative's address;
- Authorized representative's telephone number;
- Tax type covered by the power of attorney; **and**
- Tax period or periods covered by the power of attorney.

Connecticut Uniform Power of Attorney: DRS will also accept, with the request for disclosure, an executed Connecticut Durable Statutory Power of Attorney - Long Form or Connecticut Durable Statutory Power of Attorney - Short Form, pursuant to Conn. Gen. Stat. § 1-350 et seq., as amended by 2017 Conn. Pub. Acts 91, that provides the agent with general authority with respect to taxes.

Authorized Persons for Corporations, Partnerships, Trusts, and Estates:

If the Taxpayer is a Corporation

The request for disclosure and, if applicable, the power of attorney must be signed by one of the following:

- A corporate officer that has legal authority to bind the corporation;
- A person who has been designated to make the request for disclosure or to execute the power of attorney by the board of directors or other governing body of the corporation;
- An officer or employee of the corporation, upon written request of a principal officer of the corporation and attested by the secretary or other officer of the corporation; **or**
- Any other person who is authorized to receive or inspect the corporation's federal income tax return or tax return information under § 6103(e)(1)(D) of the Internal Revenue Code.

If the Taxpayer is a Trust or Estate

The request for disclosure and, if applicable, the power of attorney must be signed by the fiduciary.

If the Taxpayer is a Partnership

The request for disclosure and, if applicable, the power of attorney must be signed by a person who was a member of the partnership during any part of the tax period or periods, to which the request for disclosure pertains.

Where to Mail Requests for Disclosure: Mail or hand-deliver requests to:

Operations Bureau/Business Team 1
 Department of Revenue Services
 450 Columbus Blvd., Ste. 1
 Hartford CT 06103-1837

The caption “Request for Disclosure of Tax Returns” should appear on the envelope or wrapper.

Requests for Tax Returns are Not Subject to the Freedom of Information Act (FOIA):

Conn. Gen. Stat. § 12-15(a) prohibits the disclosure of tax returns or tax return information except in limited circumstances. Conn. Gen. Stat. § 12-15(b) authorizes the disclosure of tax return and tax return information to the taxpayer, the taxpayer's authorized representative, the taxpayer's successor, or the successor's authorized representative. As such, all FOIA requests by other persons for a taxpayer's return or return information will be denied.

Request **Informational Publication 2017(20), Q & A Concerning Freedom of Information Act Requests**, for information on DRS's procedures in handling FOIA requests.

Effect on Other Documents: Informational Publication 2000(27), Q&A Concerning Requests for Disclosure of Tax Returns and Tax Return Information, is superseded and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication issued by the Department of Revenue Services (DRS) addresses frequently-asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Related Forms and Publications

- Form LGL-001, Power of Attorney**
- Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**
- Form LGL-003, Limited Power of Attorney**
- IP 2017(20), Q & A Concerning Freedom of Information Act Requests.**

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (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.

Forms and Publications: Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at portal.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Choose a payment date up to the due date of the tax and mail a paper return to complete the filing process.