

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 ID 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: _____

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.

Name	Address	Telephone Number
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 the 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. 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 and SSN in the space 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 I.R.C. §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;
- 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 1/1/04 through 12/31/04 or a fiscal year of 7/1/03 through 6/30/04 for corporation tax. A *tax period* may have one or more monthly or quarterly periods.

Example: A sales and use tax period of 1/1/02 through 12/31/04 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

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.

LGL-001 should be mailed, faxed, or delivered directly to the DRS employee or unit with whom the attorney-in-fact will interact. Consult a DRS representative to find out the name and the address or fax number where the LGL-001 should be directed. To contact DRS, call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 from a touch-tone phone, or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911.