



# Instructions

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

## Part I: Who is Giving a Power of Attorney to Another Person?

Provide your name and address, and either your Social Security Number or CT Tax Registration Number and Federal Employer Identification Number. Do not use your representative's address as your own. **Your spouse's name is not required except for personal income 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 Social Security Number in the space provided. Otherwise, each spouse is required to file an **LGL-001** on their own behalf.

Check the box that describes the taxpayer.

## Part II: To Whom is a Power of Attorney Given?

Provide the name, address, and telephone number of the person(s) designated by you to be your attorney(s)-in-fact.

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. Please refer to the following examples:

- Withholding Tax
- Income Tax
- Sales and Use Taxes
- Corporation Business Tax
- Admissions, Dues, and Cabaret Tax
- Succession Tax
- Gift Tax
- Motor Vehicle Fuels Tax
- Gross Earnings Tax (petroleum, gas, hospital, CATV)
- Cigarette Tax Distributor
- Individual Use Tax

The terms *years* and *periods* can indicate various time frames. For example, a **tax year** may be a calendar year of 1/1/99 through 12/31/99 or a fiscal year of 7/1/98 through 6/30/99 for corporation tax. A **tax period** may have one or more monthly or quarterly periods. For example, a sales and use tax period of 1/1/97 through 12/31/99 may contain 36 monthly or 12 quarterly periods. Please be specific.

## Part III: What Powers Are Given to Another Person?

You must check **each** act that you are granting your attorney-in-fact to perform in matters before DRS. You or an authorized

individual (for example, a principal officer in the case of a corporation) **must sign** the form in the space provided confirming each act that your attorney-in-fact will perform. If a tax matter concerns a joint return, **both** husband and wife must sign in the space provided if they wish the same representative(s).

**Authority to sign your 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 any Connecticut return from doing so. You **must** state a reason why the taxpayer cannot sign the return.

## Who may execute this Power of Attorney?

- Any individual, if the request pertains to a personal income or individual use tax return filed by that individual (or by an individual and his or her spouse if the request pertains to a joint income tax return);
- A limited liability company (LLC) member, if the taxpayer is an LLC and there is no manager, or a manager, if the taxpayer is an LLC and there are 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 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;
- The authorized representative of any of the above.

## Part IV: Declaration of Person Other Than the Taxpayer

This section must be signed only if the person **executing the power of attorney** in Part III is an individual other than the taxpayer identified in Part I. For example, the taxpayer is other than a natural person (an estate) and an individual is executing the power of attorney in Part III (the executor). In that case, DRS requires the signature of the individual who is the authorized representative of the taxpayer. Otherwise, no signature is required for this section.