Part I: Who is G	iving a Power of Attor	ney to And	other Person?			
Taxpayer's Name Spouse's Name (Personal income tax only) Mailing Address				Social Security Number		
				Social Security Number         CT Tax Registration Number		
Taxpayer is:						
□ Individual (for an	income or individual use tax	return filed b	oy that individual or a joint i	ncome tax return filed by the	individual and his or her spouse)	
Corporation	Partnership	🗖 Sol	le Proprietorship	Trust (other than a business trust)		
Estate			nited Liability Company	□ Other (specify)	□ Other (specify)	
Part II: To Whon	n is a Power of Attorne	ey Given?				
	ed above appoints the follows he following tax matters. Spe	-			fore the Department of Revenue cession and estate taxes.	
Name			Address		Telephone Number	
Type of Tax (Corporation Business Tax, Admissions Tax, etc.)					Year(s) or Period(s)	

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

Any of the attorney(s)-in-fact are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer(s) the following acts for the tax matters described above. The authority does not include the power to sign certain returns unless specifically stated below. (See instructions.)

Check the boxes for the powers given	Taxpayer's Signature	Spouse's Signature
$\Box$ 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.		
$\Box$ To 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.		
$\Box$ To execute consents extending the statutory period for assessment or collection of tax.		
□ To execute closing agreements under Conn. Gen. Stat. §12-2e.		
$\Box$ To delegate authority or to substitute another representative.		
$\Box$ To represent the taxpayer(s) named above before DRS.		
□ To sign returns (See instructions.)		

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, except the following:

(Specify to whom granted and date, or refer to attached copies of previous powers)

Name	Date
Port IV, Declaration of Person Other Then the Texneyor	

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

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 the penalty of false statement that I have examined this document and that to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

## 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 attorneyin-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.