

Power of Attorney LGL-001

Who is Giving a Power of Attorney to Another Person?

Taxpayer's Name			Social Security Number
Spouse's Name			Social Security Number
Street Address			CT Tax Registration Number
City	State	Zip Code	Federal Employer ID Number

Taxpayer is:

- ☐ Individual (for an income or individual use tax return filed by that individual or a joint income tax return filed by the individual and his or her spouse)
- ☐ Corporation ☐ Partnership ☐ Sole Proprietorship ☐ Trust (other than a business trust)
- ☐ Estate ☐ Business Trust ☐ Limited Liability Company ☐ Other (specify)

To Whom is a Power of Attorney Given?

The above-named taxpayer hereby appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer before any division of the Department of Revenue Services (DRS) for the following tax matters. Specify all tax types and periods affected. Use the date of death for succession and estate taxes.

Name	Address	Telephone Number

Type of Tax (Corporation Business Tax, Admissions Tax, etc.)	Year(s) or Period(s)

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.

<i>Check the boxes for the powers granted</i>	<i>Taxpayer's Signature</i>	<i>Spouse's Signature</i>
<input type="checkbox"/> To receive, but not to endorse and collect, checks (made payable to the above mentioned taxpayer) in payment of any refund of Connecticut taxes, penalties or interest.		
<input type="checkbox"/> 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.		
<input type="checkbox"/> To execute consents extending the statutory period for assessment or collection of tax.		
<input type="checkbox"/> To execute closing agreements under Conn. Gen. Stat. §12-2e.		
<input type="checkbox"/> To delegate authority or to substitute another representative.		
<input type="checkbox"/> To represent the above named taxpayer(s) before any division of DRS.		

This power of attorney revokes all earlier 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 earlier powers)

Name	Date

Who May Execute This Power of Attorney?

- Any individual, if the request pertains to an 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 that is not managed by managers, or a manager, if the taxpayer is an LLC that is managed by 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
- A principal officer, if the taxpayer is a corporation
- The successor, receiver, guarantor or assignee of the taxpayer
- The authorized representative of any of the above

Declaration

I hereby declare that if I am not the taxpayer identified above, I have been authorized by that 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.)