Limited Power of Attorney

# Who is Giving a Limited Power of Attorney to Another Person?

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| --- | --- |
| Taxpayer’s name | Social Security Number |
| Spouse’s name | Social Security Number |
| Street address | CT Tax Registration Number |
| City State ZIP code | Federal Employer Identification Number |

Taxpayer is:

* Any 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 Limited Power of Attorney Given?

The above-named taxpayer hereby appoints the following individual(s) as attorney(s)-in-fact to be mailed blank tax returns, return information, including notices of assessment, billing statements, credit notices, refund checks (made payable to the above-named taxpayer), and other items that pertain to the taxpayer and that would otherwise be mailed directly to the taxpayer.

|  |  |  |
| --- | --- | --- |
| **Name** | **Address** | **Telephone Number** |
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|  |  |  |
|  |  |  |
| **Type of Tax (Corporation Business Tax, Admissions Tax, etc.)** | **Year(s) or Period(s)** |
|  |  |
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Any of the attorney(s)-in-fact are authorized, subject to revocation, to receive blank returns and the information specified above, but are not authorized to represent the above-named taxpayer before any division of the Department of Revenue Services (DRS). This limited power of attorney revokes all earlier similar powers on file with DRS for the same tax matter and years or periods covered by this power of attorney.

# Who May Execute This Limited 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-003) to execute this power of attorney.

I understand that I am authorizing DRS to mail blank tax returns, not to the taxpayer, but to the person(s) that I have appointed in this limited power of attorney, and I acknowledge that the taxpayer’s duty to file timely tax returns is in no way diminished.

I understand that I am authorizing DRS to mail return information, including but not limited to notices of assessment and billing statements, and other correspondence, not to the taxpayer, but to the person(s) that I have appointed in this limited power of attorney. I acknowledge that the period within which the taxpayer is permitted to file any petition for reassessment begins to run once DRS mails the notice of assessment to the person(s) that I have appointed in this limited power of attorney.

I declare under the penalty of false statement that I have examined this document and, to the best of my knowledge and belief it is true, correct and

complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Print your name Print your title

Signature Date