



25 Sigourney Street
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

**Procedures to Request Disclosure of Tax Return
and Tax Return Information**

Purpose: This Informational Publication explains the procedures the Department of Revenue Services (DRS) follows in handling requests for disclosure of tax returns and tax return information from a taxpayer (or the authorized representative of the taxpayer) or a taxpayer's successor (or the authorized representative of the taxpayer's successor.) It also identifies the DRS employee to whom requests for disclosure are sent.

Effective Date: Effective upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-15(b)(5) and (6); Conn. Agencies Regs. §12-2-10(c) and (d).

Persons Authorized to Request Disclosure: The following persons are authorized to request the disclosure of tax returns or tax return information ("authorized persons"):

- The taxpayer whose tax return or tax return information is sought;
- The taxpayer's authorized representative;
- The successor, receiver, trustee, executor, administrator, assignee, guardian, or guarantor of a taxpayer (collectively referred to as a "taxpayer's successor"); and
- The successor's authorized representative.

How Requests for Tax Information are Handled: An authorized person is required to submit a written request for disclosure. Submitting a completed **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**, satisfies this requirement.

If **Form LGL-002** is not used, a document signed by the taxpayer or the taxpayer's successor that includes the following may be submitted:

- Taxpayer's full name;
- Taxpayer's address;
- Taxpayer's Social Security Number or Federal Employer Identification Number;
- Taxpayer's Connecticut Tax Registration Number;
- Tax type covered by the request; and
- Tax period or periods covered by the request.

A taxpayer's successor must establish, to the satisfaction of the Commissioner of Revenue Services, that the successor has a material interest that is affected by information contained in the tax return or tax return information. The appropriate legal documents creating the successor's status as the successor must also be included.

Power of Attorney Requirements: An authorized representative of the taxpayer, or the authorized representative of the successor must submit a power of attorney, executed by the taxpayer or the taxpayer's successor, with the request for disclosure. A completed **Form LGL-001, Power of Attorney**, or a completed **Form LGL-003, Limited Power of Attorney**, may be used. If neither form is submitted, a document signed by the taxpayer or the taxpayer's successor that includes the following may be submitted:

- A statement authorizing the named representative to receive the information covered by the request for disclosure;
- Taxpayer's full name;
- Taxpayer's address;
- Taxpayer's Social Security Number or Federal Employer Identification Number;
- Taxpayer's Connecticut Tax Registration Number;
- Authorized representative's full name;
- Authorized representative's address;
- Authorized representative's telephone number;
- Tax type covered by the power of attorney; and
- Tax period or periods covered by the power of attorney.

Authorized Persons for Corporations, Partnerships, Trusts, and Estates:

If the Taxpayer is a Corporation

The request for disclosure and, if applicable, the power of attorney must be signed by one of the following:

- A corporate officer that has legal authority to bind the corporation;
- A person who has been designated to make the request for disclosure or to execute the power of attorney by the board of directors or other governing body of the corporation;
- An officer or employee of the corporation, upon written request of 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 federal income tax return or tax return information under §6103(e)(1)(D) of the Internal Revenue Code.

If the Taxpayer is a Trust or Estate

The request for disclosure and, if applicable, the power of attorney must be signed by the fiduciary.

If the Taxpayer is a Partnership

The request for disclosure and, if applicable, the power of attorney must be signed by a person who was a member of the partnership during any part of the tax period or periods, to which the request for disclosure pertains.

Where to Mail Requests for Disclosure: Mail or hand-deliver requests to:

Director, Taxpayer Services Division
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106-5032

DRS must receive requests in a plain cover envelope or other appropriate wrapper.

The caption "Request for Disclosure of Tax Returns" should appear on the envelope or wrapper.

Requests for Tax Returns Not Subject to the Freedom of Information Act (FOIA): Conn. Gen. Stat. §12-15(a) prohibits the disclosure of tax returns or tax return information to a person other than the taxpayer, the taxpayer's authorized representative, the taxpayer's successor, or the successor's authorized representative.

All FOIA requests by other persons for a taxpayer's return or return information will be denied.

Request **Informational Publication 96(14), Q & A Concerning Freedom of Information Act Requests**, for information on DRS's procedures in handling FOIA requests.

Effect on Other Documents: **Informational Publication 96(12), Q&A Concerning Requests for Disclosure of Tax returns and Tax Return Information**, is modified and superseded and may not be relied upon on or after the date of issuance of this Informational Publication.

Effect of This Document: An Informational Publication is a document that addresses frequently asked questions about a current DRS position, policy or practice, usually in a less technical, question-and-answer format.

Related Forms and Publications: **Form LGL-001, Power of Attorney;** **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information;** **Form LGL-003, Limited Power of Attorney;** **IP 96(14), Q & A Concerning Freedom of Information Act Requests.**

For Further Information: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.