

LGL-002
Request for Disclosure of
Tax Return or Tax Return Information

Part 1 — Who Is Entitled to Make This Request?

- 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 member, if the taxpayer is a limited liability company that is not managed by managers; or a manager, if the taxpayer is a limited liability company that is managed by managers;
- A principal officer, if the taxpayer is a corporation (See Part 6 below);
- The successor, receiver, guarantor or assignee of the taxpayer;
- The authorized representative of any of the above; and
- Any individual, if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return). (Check the applicable box in Part 2 and Part 3.)

Mail or hand-deliver this request to the address above, Attn: Director, Taxpayer Services Division. Please put the caption **Request for Tax Return or Tax Return Information** on the envelope.

Part 2 — Whose Returns Are You Requesting?

Taxpayer Name	Social Security Number			
Business Name	CT Tax Registration Number			
Street Address	City	State	ZIP Code	Federal Employer ID Number

Taxpayer is: (Check box)

- Corporation Partnership Sole Proprietorship Trust (other than a business trust) Estate
 Individual Limited Liability Company Business Trust Other (Specify.) _____

Part 3 — Information Requested: (Copy of Return) For Tax Periods: _____

- Income Tax Sales and Use Tax Corporation Tax Copy of Audit Workpapers Account Reconciliation (See instructions.)
 Gift Tax Other Return Type _____ Other (Specify.) _____

Part 4 — What Is Your Status?

Check a box

- | | | |
|--|--|--|
| <input type="checkbox"/> Sole Proprietor
(Check box in Part 2.) | <input type="checkbox"/> Partner (Check box for partnership in Part 2; attach partnership agreement.) | <input type="checkbox"/> Guarantor (Attach guaranty.) |
| <input type="checkbox"/> Receiver
(Attach certificate of appointment.) | <input type="checkbox"/> Trustee (Check appropriate box for trusts in Part 2; attach trust agreement.) | <input type="checkbox"/> Other (Specify.) |
| <input type="checkbox"/> Successor
(Attach agreement.) | <input type="checkbox"/> Assignee
(Attach assignment.) | <input type="checkbox"/> Individual |
| <input type="checkbox"/> Authorized Representative
(Attach LGL-001 , <i>Power of Attorney</i> .) | <input type="checkbox"/> Executor or Administrator
(Check box for estate in Part 2; attach Certificate of Appointment.) | <input type="checkbox"/> Principal Officer (Check box for corporation in Part 2; attach last annual report filed with Secretary of the State.) |
| <input type="checkbox"/> Member of a limited liability company that is not managed by managers
(Check box for limited liability company in Part 2.) | <input type="checkbox"/> Manager of a limited liability company that is managed by managers.
(Check box for limited liability company in Part 2.) | |

Part 5 — What Is Your Name and Mailing Address?

Name of Person Making Request	Telephone Number	Email Address, if available	
Street Address	City	State	ZIP Code

Part 6 — Declaration

I declare that if I am not the taxpayer identified above, I have been authorized by that taxpayer to execute this request on behalf of the taxpayer, and I am permitted by the instructions on this form to make this request. (Attach **LGL-001**, *Power of Attorney*.)

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature _____ Title _____ Date _____

Instructions

Use **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**, to request copies of tax returns, tax return information, or certain other documents, such as audit workpapers, from the Department of Revenue Services (DRS).

Part 1: Who Is Entitled to Make This Request?

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

Part 2: Whose Returns Are You Requesting?

Provide the taxpayer's name, business name (dba), address, Social Security Number, Connecticut Tax Registration Number, and Federal Employer Identification Number, if applicable.

Check the box that indicates the type of taxpayer for which a tax return or tax return information is being requested.

Part 3: Information Requested

Check the tax type and enter the tax periods or tax years for which you are requesting a tax return or tax return information. 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.

Account Reconciliation: DRS will generally provide an account reconciliation only when there is a specific discrepancy between DRS and the taxpayer's records. When requesting an account reconciliation, you **must** provide a short explanation indicating the tax type and specific tax periods in question. Attach any documentation, such as copies (front and back) of cancelled checks, that will help us in resolving any differences.

Part 4: What Is Your Status?

Check the box that indicates your relationship to the taxpayer for whom you are requesting a copy of a tax return or tax return information. You must also attach the requested documentation to support the status that entitles you to make this request.

Part 5: What Is Your Name and Mailing Address?

Provide the requested information so a DRS representative can contact you if we need additional information.

Part 6: Declaration

You must sign the declaration section of LGL-002. Only the taxpayer or an authorized representative listed in Part 1 can sign this section. For example, the taxpayer is other than a natural person (an estate), DRS requires the signature of the individual who is the authorized representative of the taxpayer.