

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

Mail or hand-deliver this request to the address above. Please put the caption **Request for Tax Returns or Tax Return Information** on the envelope. The person signing this request must attach a valid form of identification.

**Part 1 — 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 a box)

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

**Part 2 — Information Requested:** (Copy of return) For Tax Periods: \_\_\_\_\_

- Income tax     Sales and Use tax     Corporation Business tax     Copy of Audit Workpapers     Account reconciliation (See instructions.)  
 Gift tax     Form W-2/1099     Other return type \_\_\_\_\_     Other (Specify.) \_\_\_\_\_

**Part 3 — What Is Your Status?**

Check a box

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Sole Proprietor<br>(Check box in Part 1.)   | <input type="checkbox"/> Partner (Check box for partnership in Part 1; attach partnership agreement.)  | <input type="checkbox"/> Guarantor (Attach guaranty.)  |
| <input type="checkbox"/> Receiver<br>(Attach certificate of appointment.)  | <input type="checkbox"/> Trustee (Check appropriate box for trusts in Part 1; attach trust agreement.)   | <input type="checkbox"/> Other (Specify.) _____  |
| <input type="checkbox"/> Successor<br>(Attach agreement.)  | <input type="checkbox"/> Assignee<br>(Attach assignment.)  | <input type="checkbox"/> Individual  |
| <input type="checkbox"/> Authorized Representative<br>(Attach <b>LGL-001</b> , <i>Power of Attorney</i> .)   | <input type="checkbox"/> Executor or Administrator<br>(Check box for estate in Part 1; attach Certificate of Appointment.)                           | <input type="checkbox"/> Principal Officer (Check box for corporation in Part 1; 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<br>(Check box for limited liability company in Part 1.) | <input type="checkbox"/> Manager of a limited liability company that is managed by managers.<br>(Check box for limited liability company in Part 1.) |  |

**Part 4 — What Is Your Name and Mailing Address?**

Name of person making request	Telephone number	Your email address	
Street address	City	State	ZIP Code

**Part 5 — Request for Information to be Mailed to a Third Party**

**Check here if you wish to have the tax returns or tax return information mailed to a third party**   
**(a person other than the requestor named in Part 4)**

Name \_\_\_\_\_

Street address	City	State	ZIP Code
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**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 Returns 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). Put the caption **Request for Tax Returns or Tax Return Information** on the envelope.

Mail or hand-deliver this request to:

Operations Bureau/Business Team 1  
Department of Revenue Services  
450 Columbus Blvd, Ste 1  
Hartford CT 06103-1837

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

### 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). (Check the applicable box in Part 1 and Part 3.);
- 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 IRC § 6103(e)(1)(D);
- The successor, receiver, guarantor, or any assignee of the taxpayer; **or**
- The authorized representative of any of the above.

### Part 1: 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 2: 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 1/1/15 through 12/31/15 or a fiscal year of 7/1/15 through 6/30/16 for corporation business tax. A *tax period* may have one or more monthly or quarterly periods. For example, a sales and use tax period of 1/1/13 through 12/31/15 may contain 36 monthly or 12 quarterly periods. Please be specific.

**Account Reconciliation:** DRS will 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. This form should not be used to verify the application of payments. To verify the application of a payment, call **860-297-5962**.

### Part 3: 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 4: What Is Your Name and Mailing Address?

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

### Part 5: Request for Information to be Mailed to a Third Party

Check the box if you wish to have the tax return or tax return information mailed to a third party (a person other than the requestor named in Part 4). If you are not the individual or business that the tax return or tax return information pertains to, you must attach documentation to support the status that entitles you to make this request.

This request is for a one-time use only. Any subsequent requests must be made by submitting a new Form LGL-002. Any request that DRS mail tax returns or tax return information to a third party will not change the taxpayer's address of record with DRS.

### Part 6: Declaration

You must sign the declaration section of Form LGL-002. Only the taxpayer or an authorized representative listed in Part 1 can sign this section. For example, if 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. The person signing this request must attach a valid form of identification.