

LGL-006 Request for Issuance of a Ruling



Taxpayer's name			Social Security Number
Mailing address			Connecticut Tax Registration Number
City	State	ZIP code	Federal Employer Identification Number

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Does this request involve a prospective (as opposed to a consummated) transaction? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does this request involve an issue that is the same or similar to one: | | |
| A. Being considered by the Department of Revenue Services (DRS) in connection with an audit examination of this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Being appealed to the Appellate Division of DRS by this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Being litigated in the Connecticut courts by this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Being considered by DRS in connection with a claim for refund made by this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is this taxpayer undergoing an audit examination by DRS with respect to any issue or tax? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Has this taxpayer been notified concerning a pending audit examination by DRS with respect to any issue or tax? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does this request involve an issue that is clearly and adequately addressed by a statute, regulation, or decision of the Connecticut or federal courts or by a declaratory ruling, ruling, Special Notice, Policy Statement, or tax return instruction that has been issued by DRS? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Has this taxpayer previously been issued a ruling on the same or a similar issue by DRS? If Yes , attach a copy of the ruling. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Has a representative been authorized to request the issuance of a ruling on behalf of this taxpayer? If Yes , enter the name and address of the representative. The representative must be an individual or individuals and may not sign declaration below. | <input type="checkbox"/> | <input type="checkbox"/> |

8. Enter name and address to which the original ruling and other correspondence are to be mailed.

Only an individual having personal knowledge of the facts may sign the declaration below. An authorized representative may not sign the declaration. If this taxpayer is a corporation, partnership, trust, or estate, the individual signing the declaration on behalf of the taxpayer must be a corporate officer, general partner, or fiduciary, as the case may be.

Declaration: I declare under penalty of law that I have examined this document (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 or document to DRS is a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

 Signature _____
 Date

 Print or type name _____
 Print or type title

The procedures that a taxpayer or authorized representative must comply with in requesting the issuance of a ruling and the procedures that DRS follows in issuing a ruling are described in **Policy Statement 2008(2), Requests for the Issuance of a Ruling**. Visit the DRS website at portal.ct.gov/DRS to preview and download forms and publications.