

Form CT-TPA

Request for Assistance from the Office of the Taxpayer Advocate

Complete in blue or black ink only. See instructions before completing this request.

Purpose

Use **Form CT-TPA** to apply for help from the Connecticut Department of Revenue Services (DRS), Office of the Taxpayer Advocate (OTA).

The OTA was created to help bring an end to a taxpayer's issues after all other administrative channels of resolution have been used. If you have a tax problem that is **not** in

litigation, under review by the DRS Audit or Appellate Divisions, or subject to enforcement action, and you have not been able to resolve the matter through available methods, the Taxpayer Advocate will serve as a liaison to assist you.

The OTA was created to safeguard taxpayer rights and to help taxpayers who are experiencing problems with DRS.

Part I Taxpayer Information

Taxpayer's name or business name		Social Security Number or Connecticut Tax Registration Number				
Mailing address (number and street)	PO Box	Apt. no.	City	State	ZIP code	
Physical address (number and street) (if different from above)	PO Box	Apt. no.	City	State	ZIP code	
Daytime telephone number ()	Email address					
Business contact (if applicable)	Business contact telephone number ()		<input type="checkbox"/> A Power of Attorney is in effect (attach copy of completed LGL-001)			

Part II Complete this part to identify the tax type and issue you wish to resolve.

Tax type	Tax form(s)	Tax year(s) or period(s)
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Describe the tax problem you are having, how you tried to resolve the problem, and the DRS offices you contacted. _____

Describe the relief or help you are asking for. Attach supporting documentation you have not submitted before. _____

Part III Signature

Sign Here Keep a copy for your records.	Your signature	Date
	Spouse's signature (if joint return)	Date
	Signature of owner, officer, or representative	Date
	Title	Daytime telephone number (optional)

Form CT-TPA Instructions

Specific instructions

Taxpayer information

Taxpayer registration number: Enter your taxpayer identification number if this request involves a business or non-individual entity (e.g., a partnership, corporation, trust, or self-employed individual).

E-mail address: DRS may contact you by e-mail if we are unable to reach you by telephone. E-mail communication will not be used to discuss the specific details of your case.

Tax type: Enter the tax type (for example, personal income tax, corporation tax, sales tax, etc.) that relates to this request.

Tax form(s): Enter the form number(s) that relates to this request. For example, an individual taxpayer with an income tax issue might enter Form CT-1040.

Tax period(s): Enter the quarterly, annual, or other tax period(s) that this request is about. For example, if this request is an income tax issue, enter the calendar or fiscal year; if an employment tax issue, enter the calendar quarter.

Business contact person: If a business entity is filing this form, enter the name of the person to contact. This may be the corporate officer signing the request, or another person authorized to discuss the matter.

Power of attorney: If you choose to have a representative act on your behalf, complete **LGL-001, Power of Attorney**, and include a copy with Form CT-TPA.

Form CT-TPA Instructions

When to use this form

Use this form if you or your business are experiencing any of the following:

- Facing a threat of immediate negative action (e.g., seizure of an asset) for a debt you believe is not owed or where the action is, in your opinion, unwarranted, unfair, or illegal.
- Experiencing undue economic harm or are about to suffer undue economic harm because of your tax problem.
- There has been an unjustified delay by DRS in providing a response or resolution to your problem or inquiry.
- The tax laws, regulations, or policies are being administered unfairly or have impaired (or will impair) your rights.
- A DRS system or procedure has failed to operate as intended, or has failed to resolve your problem or dispute.
- The unique facts of your case, or compelling public policy reasons warrant assistance.

Do not use this form if you or your business:

- Have **not** used all reasonable efforts to get timely relief through normal DRS channels.
- Are seeking legal or tax return preparation advice.
- Are seeking review of an unfavorable federal or state court ruling, judgement or determination, or an IRS decision.

See **Policy Statement 2008(4), Your Rights as a Connecticut Taxpayer**.

If you have not tried to get help from the DRS office that most recently contacted you, this form may not be needed. For example, you can use the DRS Taxpayer Service Center or contact the Compliance Bureau to ask for a payment agreement on late taxes or the release of a levy on wages, salaries, or bank accounts.

Do not use this application to ask for a change in the amount of tax you owe. If you disagree with the amount of tax assessed, you must complete and submit an **APL-002, Appellate Division Appeal Form**, within the time allowed for making an application. If you have questions about a bill, call DRS at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).

Where to submit this form

Mail this request to:

Connecticut Department of Revenue Services
Office of the Taxpayer Advocate
25 Sigourney Street STE 2
Hartford, CT 06106

Fax to:

860-297-5611

Caution: Incomplete applications or applications submitted to the incorrect office may result in delays. If you do not hear from DRS within seven days of submitting Form CT-TPA, contact the Office of the Taxpayer Advocate at **860-297-5603**.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

QRC for publication referenced on this page.

Using a mobile phone with QRC scanning capability (scanner apps can be downloaded free), scan this QRC to access the publication referenced above.



PS 2008(4)