

Sec. 12-725-1. Signing of Connecticut income tax returns, declarations, statements or other documents

(a) **General.** Except as provided in subsection (b) of this section, any Connecticut return shall be signed by the individual making or filing it. The individual shall sign the return in the manner prescribed in forms, instructions, or other appropriate guidance of the department. The fact that an individual's name is signed to a Connecticut return is prima facie evidence for all purposes that the individual actually signed such return. For purposes of this section, the term "return" means any return, statement or other document required or permitted to be made or filed under the Income Tax Act upon which a signature is required pursuant to forms or instructions issued by the Department.

(b) **Signature by agent.** When illness, absence, minority or other good cause prevents the person required or permitted to make or file any Connecticut return from doing so, an agent, or a fiduciary charged with the care of the person or property of such taxpayer, may make and sign such return. The agent or fiduciary shall sign the return in the manner prescribed in forms, instructions, or other appropriate guidance of the department. When a Connecticut return is made and signed by an agent, such agent assumes, and the principal retains, responsibility for making and signing such return, and incurs liability for the penalties provided for erroneous, false or fraudulent Connecticut returns. Whenever a return is made by an agent, the agent shall have obtained and shall retain a power of attorney (or a copy thereof) authorizing the agent to represent the principal in making, executing or filing the return. (A Form LGL-001, properly completed, is sufficient.)

(c) **Husband and wife signatures.**

(1) Except as provided below in the case of the death of a spouse, a joint return shall be signed by both the husband and wife unless the return is made by an agent of both spouses, or one spouse signs individually and as the agent of the other. Any spouse who makes a joint return through an agent retains the responsibility for making the return and incurs liability for the penalties provided for erroneous, false or fraudulent returns. One spouse cannot sign as the agent of the other unless the return is accompanied by a power of attorney that is executed by the spouse not signing the return authorizing the other spouse to sign the return therefor. However, if the signature or authorization of either spouse cannot be obtained because of disease or injury, and no power of attorney or written authorization is available for the same reason, a Connecticut return signed by one spouse and offered for filing as a joint return may be accepted as such where the signatures and evidence of authorization required under the applicable provisions of the Internal Revenue Code and regulations thereunder are attached to and made part of the return.

(2) In the case of death of one or both spouses during a taxable year for which a joint return is made under the circumstances referred to in § 12-740-4(c) of this Part, the signatures and evidence of authorization required under the applicable provisions of the Internal Revenue Code and regulations thereunder shall be required for Connecticut income tax purposes.

(Effective November 18, 1994; Amended March 8, 2006)