Department of Revenue Services
Appellate Division
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

(Rev. 06/18)

Form APL-002
Appellate Division Protest Form

Purpose: Form APL-002 may be used to file a written protest of a notice of assessment or disallowance issued by the Department of Revenue Services (DRS), including a protest of penalties imposed in connection with a DRS audit.

Complete and submit Form APL-002 to the DRS Appellate Division by mail (to the address above) or fax to 860-297-4780.

For more information about Form APL-002, visit the DRS website at **www.ct.gov/APPEAL**. If you need additional help, call 860-297-4775, Monday through Friday, during business hours.

Taxpayer's name	Social Security Number or Connecticut Tax Registration Number	
Spouse's name (if joint liability)	Spouse's Social Security Number	
Mailing address	City, state, and ZIP code	
Physical address (number and street) (if different from above)	City, state, and ZIP code	
Daytime telephone number ( )	Case Identification Number	Notice Number
Tax type(s)	For the period(s)	
Name of authorized representative: Attach a copy of Form LGL-001.	Email address of representative	

Basis for Protest

As required by law, you must provide a written explanation of the grounds or basis for your protest. Use the space below or use additional sheets as necessary. Failure to provide an explanation of the grounds or basis of your protest may result in denial of your protest.

I (we) are protesting the following issues:

1. _____

_____

_____

2. _____

_____

_____

3. _____

_____

_____

_____
Taxpayer or authorized representative (Print name)

_____
Signature of taxpayer or authorized representative Title Date

_____
Print name of spouse (if joint liability)

_____
Spouse's signature (if joint liability) Date