

Form 472

Attorney Occupational Tax Return

▶2004

(Rev. 4/05)



Due Date: This return must be filed on or before January 15, 2005, by all attorneys listed on the roll of attorneys maintained by the Superior Court at any time during calendar year 2004.

(See back for additional instructions)

If address below is not correct, please make necessary changes



▶	Connecticut Tax Registration Number
▶	Social Security Number
▶	Juris Number
▶	Received by DRS

- Check if this is an amended return.
 Check if address has changed.

Section I - Exemptions

If you claim exemption from the occupational tax for calendar year 2004, please check one of the following boxes. If more than one statement is true, check the primary reason you are exempt from the tax. If you are not exempt from the tax, skip to Section II, Line 1.

Check one:

- ▶ The attorney named above died during calendar year 2004. Enter date of death ▶ _____
- ▶ My name was removed from the roll of attorneys maintained by the Clerk of the Superior Court for the Judicial District of Hartford.
- ▶ I engaged in the practice of law, but not as an occupation, and I received less than \$450 in compensation from engaging in the practice of law.
- ▶ I was a judge, senior judge, or referee. (Probate judges who otherwise engage in the practice of law cannot claim this exemption.)
- ▶ I was a Connecticut state employee employed as an attorney and I did not otherwise engage in the practice of law.
- ▶ I was a federal government employee employed as an attorney and I did not otherwise engage in the practice of law.
- ▶ I was an employee of a Connecticut political subdivision employed as an attorney and did not otherwise engage in the practice of law.
- ▶ I was a Connecticut probate court employee employed as an attorney and did not otherwise engage in the practice of law.
- ▶ I engaged in the practice of law exclusively outside of Connecticut.
- ▶ I did not work or was not employed as an attorney.
- ▶ I was on active duty with the United States Armed Forces for more than six months.
- ▶ I retired from the practice of law and filed written notice of retirement with the clerk of the Superior Court for the Judicial District of Hartford.

Section II - Tax Computation

1	Occupational tax	1	▶	\$450	00
2	Penalty (See reverse)	2	▶		00
3	Interest (See reverse)	3	▶		00
4	Total Amount Due (Add Lines 1, 2, and 3)	4	▶		00

Make check or money order payable to: **Commissioner of Revenue Services**

Declaration: 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.

Sign Here Keep a copy of this return for your records	Signature of Attorney	Title	Date
	Print Name of Principal Officer		Telephone Number ()
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm Name and Address		FEIN

Instructions

If your Social Security Number or Juris Number are not entered in the spaces provided, please enter them. If either number is not correct, cross it off and write the correct number on the front of this return.

Who Must File This Return

Any attorney listed on the roll of attorneys maintained by the Superior Court at any time during the calendar year for which this return is filed must file a return for that calendar year even if exemption from tax is claimed.

Who Is Liable for the Tax

Any person who is admitted as an attorney by the judges of the Superior Court, and who engaged in the practice of law in Connecticut during the calendar year for which this return is filed and who is not exempt from this tax, is liable for the tax.

Any person employed as an attorney by an employer, where the employer is not a law firm but the position requires the person be admitted as an attorney by the judges of the Superior Court, is considered to be engaged in the practice of law and is liable for the tax.

Who Is Exempt From the Tax

See Section I of this return for a complete list of exemptions.

Where Can I Find My Juris Number

If you are unsure of your Juris Number, refer to a copy of your Attorney Registration form completed in compliance with Practice Book §2-27. Juris numbers may also be found on the Connecticut Judicial Branch web site at www.jud.state.ct.us

Employers Paying on Behalf of Employees

Employers paying the tax on behalf of employees must attach a list that includes each employee's name, Connecticut Tax Registration Number (if applicable), Social Security Number, and Juris Number. One check may be submitted for the total amount due.

When Do I File

File **Form 472**, *Attorney Occupational Tax Return*, on or before January 15, 2005.

What if I File or Pay Late

If you are subject to the tax and pay late, the late payment penalty is \$50. Late payments are subject to interest at the rate of 1% (.01) per month or fraction of a month from the due date to the date of payment.

If you are exempt from the tax but file Form 472 late, a late filing penalty of \$50 may be imposed.

Rounding

You must round off cents to the nearest whole dollar on your return. Round down to the next lower dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

What if My Address Changes

If your address changes, you should notify both the Department of Revenue Services (DRS) and the Statewide Grievance Committee.

To change your address with DRS:

- Correct the address on the front of this return; or
- Fax a written notice of the change, including your Connecticut Tax Registration Number as it appears on the front of this return, to: **860-297-4761** (ATTN: 14th Floor Registration Unit); or
- Mail a written notice of the change, including your Connecticut Tax Registration Number as it appears on the front of this return, to:

**DRS Registration
Maintenance Unit
PO Box 2937
Hartford CT 06104-2937**

To change your address with the Statewide Grievance Committee:

- Call the Hartford Superior Court's Clerk Office at **860-548-2700**, ext. 3723, and ask for Form JD-GC-10 or download the form from the Connecticut Judicial Branch's web site at www.jud.state.ct.us
- Return Form JD-GC-10 to the Statewide Grievance Committee at the address shown on the form.
- Form JD-GC-9, *Attorney Registration*, which is sent to you annually by the Statewide Grievance Committee, also contains space to indicate your change of address.

Filing an Amended Return

If you make an error(s) on your return, you must correct the error(s) by filing an amended return using a new Form 472. Check the box indicating this is an amended return and complete it using the correct figures and information for the reporting period.

You must file an amended return claiming a refund of taxes already paid within three years of the original due date of the return and an explanation of the claim for refund must accompany the amended return.

Who Must Sign the Return

The attorney must sign and date Form 472. If the attorney becomes legally incompetent or dies before filing the attorney occupational tax return, the attorney's guardian, conservator, executor, or administrator, as the case may be, may sign the return on the attorney's behalf.

Paid Preparer Information

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), their firm's Federal Employer Identification Number, and their firm's name and address in the spaces provided.