

Form 472

Attorney Occupational Tax Return

▶2008

(Rev. 09/08)

Complete this return in blue or black ink only.

Due Date: For 2008, Form 472 must be filed on or before January 15, 2009, by all attorneys listed on the roll of attorneys maintained by the Superior Court at any time during calendar year 2008. Visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS and select the **TSC** logo to file and pay this return electronically.

Please correct your name and address if shown incorrectly.

▶	Connecticut Tax Registration Number
▶	Social Security Number (SSN)
▶	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 2008, 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 2008. 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 a Connecticut political subdivision employee 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 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 or document 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 Tax Identification Number (PTIN) or SSN
	Firm's name and address		Federal Employer Identification Number (FEIN)

Form 472

Instructions

Complete this return in blue or black ink only.

Enter your Social Security Number (SSN) in the spaces provided. If your Juris Number is not entered, enter it in the space provided. If your Juris Number is not correct, cross it off and write the correct number on the front of this return.

Taxpayer Service Center

You may file this return through the Department of Revenue Services (DRS) electronic **Taxpayer Service Center (TSC)**, by visiting the DRS website at www.ct.gov/DRS and selecting the following links:



- **TSC** logo; and
- **Business (TSC-BUS)**.

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 the calendar year even if the attorney is claiming an exemption from tax.

Who is Liable for the Tax

Any person who:

- Is admitted as an attorney by the judges of the Superior Court, Appellate Court, or Supreme Court;
- Engaged in the practice of law in Connecticut during the calendar year for which this return is filed; **and**
- Is not exempt from this tax.

Who is Exempt From the Tax

See *Section 1* 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. You may also visit the Connecticut Judicial Branch website at www.jud.state.ct.us to locate your Juris Number.

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), SSN, and Juris Number. One check may be submitted for the total amount due.

When do I File

File Form 472 on or before January 15, 2009. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Where to File

Send your completed return with payment to:

**Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford CT 06102-5031**

Make check payable to: **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "2008 Form 472" and your Connecticut Tax Registration Number or Juris Number on your check. DRS may submit your check to your bank electronically.

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% per month or fraction of a month until the tax is paid in full.

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. If you do not round, DRS will disregard the cents.

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 DRS and the Statewide Grievance Committee.

To change your address with DRS:

- Correct the address on the front of this return;
- Fax a written notice of the change. Include your Juris Number and Connecticut Tax Registration Number as it appears on the front of this return and fax to **860-297-4761**, Attn.: 14th Floor Registration Unit; **or**
- Submit a written notice of the change, include your Juris Number or Connecticut Tax Registration Number as it appears on the front of this return and mail to:

**Department of Revenue Services
Registration Maintenance Unit
PO Box 2937
Hartford CT 06104-2937**

To change your address with the Statewide Grievance Committee:

- Visit the Connecticut Judicial Branch website at www.jud.ct.gov to download form JD-GC-10, Attorney Registration, Change of Information.
- Return form JD-GC-10 to the Statewide Grievance Committee at the address shown on the form.
- Indicate your change of address on Form JD-GC-9, Attorney Registration, which is sent to you annually by the Statewide Grievance Committee.

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 to indicate this is an amended return and complete the form using the correct figures and information for the reporting period.

You must file an amended return within three years of the original due date of the return to claim a refund of taxes already paid. 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

A paid preparer must sign and date Form 472. Paid preparers must also enter their SSN or Preparers Tax Identification number (PTIN) and their firm's name, address, and Federal Employer Identification Number (FEIN) in the spaces provided.

Additional Information

See **Informational Publication 2007(17)**, *Attorney Occupational Tax and Client Security Fund Fee*.