

Form 472

Attorney Occupational Tax Return

▶2002

(Rev. 11/02)

Instructions

1. **Due Date:** This return must be filed on or before January 15, 2003, by all attorneys listed on the roll of attorneys maintained by the Superior Court at any time during calendar year 2002.
2. Please enter your Social Security Number and Juris Number in the spaces provided.

(See reverse for additional instructions)



If address below is not correct, please make necessary changes

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▶	Connecticut Tax Registration Number
▶	Social Security Number
▶	Juris Number

A	Are you self-employed? <input type="checkbox"/> Yes <input type="checkbox"/> No If No , enter name of your employer. _____
B	A person admitted as an attorney by the judges of the Superior Court and engaged in the practice of law in Connecticut is subject to the occupational tax. A person employed as an attorney by an employer that is not a law firm is considered to be engaged in the practice of law. Do you claim exemption from the occupational tax for calendar year 2002? ▶ <input type="checkbox"/> Yes ▶ <input type="checkbox"/> No
C	If Yes , proceed to Part C and check the appropriate box. If No , proceed to Part D. I claim exemption from the occupational tax because during calendar year 2002: (Check One) ▶ <input type="checkbox"/> My name was removed from the roll of attorneys maintained by the clerk of the Superior Court for the Judicial District of Hartford. ▶ <input type="checkbox"/> 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. ▶ <input type="checkbox"/> I was a judge, senior judge, or referee. (Probate judges who otherwise engage in the practice of law cannot claim this exemption.) ▶ <input type="checkbox"/> I was a Connecticut state employee employed as an attorney and I did not otherwise engage in the practice of law. ▶ <input type="checkbox"/> I was a federal government employee employed as an attorney and I did not otherwise engage in the practice of law. ▶ <input type="checkbox"/> I was an employee of a Connecticut political subdivision employed as an attorney and did not otherwise engage in the practice of law. ▶ <input type="checkbox"/> I was a Connecticut probate court employee employed as an attorney and did not otherwise engage in the practice of law. ▶ <input type="checkbox"/> I engaged in the practice of law exclusively outside of Connecticut. ▶ <input type="checkbox"/> I did not work or was not employed as an attorney. ▶ <input type="checkbox"/> I was on active duty with the United States Armed Forces for more than six months. ▶ <input type="checkbox"/> 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.

Remit this amount ▶	D	Occupational tax	D ▶	\$450 00
	E	Penalty (See reverse)	E ▶	
	F	Interest (See reverse)	F ▶	
	G	Total Amount Due (Add Lines D, E, and F)	G ▶	

Make check or money order payable to: **Commissioner of Revenue Services**
 Mail to: **Department of Revenue Services, State of Connecticut, PO Box 5031, Hartford CT 06102-5031**

Declaration: I declare under the 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 that 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 ▶

Signature

Date

Frequently Asked Questions

Who Must File a 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 that the person be admitted as an attorney by the judges of the Superior Court, is considered to be engaged in the practice of law, is liable for the tax.

Who Is Exempt From the Tax?

See Part C 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, 2003.

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.

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 visit 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.