

FORM 472
ATTORNEY OCCUPATIONAL TAX RETURN

▶2000

(Rev. 11/00)

INSTRUCTIONS

1. **DUE DATE:** This return must be filed annually on or before January 15 by all attorneys listed on the roll of attorneys maintained by the Superior Court at any time during calendar year 2000.
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

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

A Are you self-employed? YES NO If "no," indicate the 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 during the calendar year for which this return is filed 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 the calendar year for which this return is filed? ▶ YES ▶ NO

If "Yes," proceed to item C and check the appropriate box.
If "No," proceed to item D and make check or money order payable to: Commissioner of Revenue Services.

C I claim exemption from the occupational tax for the calendar year for which this return is filed because: (Check One)

- ▶ My name was removed from the roll of attorneys maintained by the clerk of the Superior Court for the Judicial District of Hartford during the calendar year for which this return is filed.
- ▶ 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 during the calendar year for which this return is filed.
- ▶ I was a judge, senior judge or referee during the calendar year for which this return is filed. (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 during the calendar year for which this return is filed.
- ▶ I was a federal government employee employed as an attorney and I did not otherwise engage in the practice of law during the calendar year for which this return is filed.
- ▶ I was an employee of a Connecticut political subdivision employed as an attorney and did not otherwise engage in the practice of law during the calendar year for which this return is filed.
- ▶ I was a Connecticut probate court employee employed as an attorney and did not otherwise engage in the practice of law during the calendar year for which this return is filed.
- ▶ I engaged in the practice of law exclusively outside of Connecticut during the calendar year for which this return is filed.
- ▶ I did not work or was not employed as an attorney during the calendar year for which this return is filed.
- ▶ I was on active duty with the United States Armed Forces for more than six months during the calendar year for which this return is filed.
- ▶ 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 during the calendar year for which this return is filed.

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, and mail to State of Connecticut, Department of Revenue Services, PO Box 5031, Hartford CT 06102-5031.

Declaration: I declare under the penalty of false statement that I have examined this return, **FORM 472**, and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

SIGN HERE ▶ _____ Signature _____ Date _____

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 Web site of the Connecticut Judicial Branch at www.jud.state.ct.us.

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 such 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.

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.

Who is Exempt from the Tax?

See Part C of this return for a complete list of exemptions.

When are the Tax and the Return Due?

Your **Form 472, Attorney Occupational Tax Return**, and payment are due on or before January 15, following the calendar year for which this return is filed.

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.

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.

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 860-297-4757, 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 Clerk's Office for the Superior Court for the Judicial District of Hartford at 860-548-2700, extension 3723 and ask for **Form JD-GC-10**. 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.