

Form 472

Attorney Occupational Tax Return

Complete this return in blue or black ink only.

For calendar years beginning on or after January 1, 2014, Form 472 **MUST be filed and paid electronically**. Do not send this paper return to DRS, unless you have been granted a waiver by the Department of Revenue Services (DRS). See instructions for *Electronic Filing Waiver*.

Received by DRS	- 20
▶ Connecticut Tax Registration Number	▶
Social Security Number (SSN)	▶
Juris Number	▶
<input type="checkbox"/> Check if this is an amended return. <input type="checkbox"/> Check if address has changed.	

Taxpayer name		
Address	Number and street	PO Box
City, town, or post office		State ZIP code

This return MUST be filed electronically!
 DO NOT MAIL paper return to DRS.

Section I - Exemptions

If you claim exemption from the occupational tax for the calendar year which you are filing, 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 the calendar year. 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 \$1000 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	\$565	00
2	Penalty: See instructions.	▶	2		00
3	Interest: See instructions.	▶	3		00
4	Total amount due: Add Lines 1, 2, and 3.	▶	4		00

Visit www.ct.gov/TSC to file and pay this return electronically.

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 attorney		Telephone number ()
	Email address of attorney		
	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name and address	Firm's FEIN	Firm's telephone number ()

This return MUST be filed electronically!
 DO NOT MAIL paper return to DRS.
 See www.ct.gov/DRS for electronic filing instructions.

Form 472 - Instructions

General Instructions

For calendar years beginning on or after January 1, 2014, **Form 472 must** be filed and paid electronically.

File Electronically

This return **must** be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)**. The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you must also pay electronically.



Payment Options

Pay Electronically

Use the **TSC** to make a direct tax payment. After logging into the **TSC**, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card

You may elect to pay your Attorney Occupational Tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee based on the total tax payment will be charged to your account by the credit card service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction.

At the end of the transaction you will be given a confirmation number for your records. There are three ways to pay by credit card:

- Login to your account in the **TSC** and select *Make Payment by Credit Card*;
- Visit www.officialpayments.com and select *State Payments*; **or**
- Call Official Payments Corporation toll-free at **1-800-487-4567**.

Your payment will be effective on the date you make the charge.

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 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. You may also visit the Connecticut Judicial Branch website at www.jud.ct.gov to locate your Juris Number.

Employers Paying on Behalf of Employees

Employers paying the tax on behalf of employees may use the Bulk filing option to file their Attorney Occupational Tax returns. The bulk filing option allows for multiple returns to either be "keyed in" or uploaded using the Dynamic Web Import; a file upload process that allows you to define your file type and layout.

For more information on this process please visit:

www.ct.gov/TSC and click on **Tax Preparer (Bulk Filers)**

When do I File

File Form 472 on or before January 15, following the close of the calendar year. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Penalty and Interest for Late Filing or Payment

If you are subject to the tax and pay late with a paper return, the late payment penalty is \$50.

The following penalties will apply if you remit a late electronic funds transfer (EFT) payment:

- 2% of the required tax due for EFT payments not more than 5 days late;
- 5% of the required EFT payments more than 5 days but not more than 15 days late; and
- 10% of the required EFT payments more than 15 days late.

If you fail to file your return and remit payment electronically, DRS will impose a non-compliance penalty of 10% of the amount you were required to pay electronically.

Late payments are subject to interest at the rate of 1% per month or fraction of a month from the due date until the tax is paid in full.

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

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents.

Round down to the next lowest 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 the 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:

- 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 **860-297-4797**, Attn.: Operations Bureau/Registration; **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
Operations Bureau/Registration
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; **and**
- Indicate your change of address on Form JD-GC-9, Attorney Registration, which is sent to you annually by the Statewide Grievance Committee.

Waiver of Penalty

To request a penalty waiver, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Operations Bureau/Penalty Waiver at **860-297-5727**.

Department of Revenue Services
Operations Bureau/Penalty Waiver
PO Box 5089
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2015(4)**, *Requests for Waiver of Civil Penalties*.

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 Preparer Tax Identification number (PTIN) and their firm's name, address, and Federal Employer Identification Number (FEIN) in the spaces provided.

File a Paper Return

Only taxpayers that must file an amended return or receive a waiver from electronic filing from the DRS may file Form 472 on paper.

Electronic Filing Waiver

To request a waiver from the electronic filing requirement visit **www.ct.gov/drs/TSCfiling** and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

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.

Enter your Social Security Number (SSN) and Juris Number in the spaces provided. 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.

Make your check payable to: Commissioner of Revenue Services. To ensure payment is applied to your account, write the calendar year of the return, "Form 472" and your Connecticut Tax Registration Number or Juris Number on the front of your check. Sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

If the return is mailed, the return must be postmarked on or before the due date.

Mail paper returns to:

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

Additional Information

See **Informational Publication 2014(13)**, *Attorney Occupational Tax and Client Security Fund Fee*.