



Form 472
Attorney Occupational
Tax Return
(Rev. 12/22)

▶ **20**__

Form 472 **MUST be filed and paid electronically** using **myconneCT**. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver by DRS. See instructions for *Electronic Filing Waiver*.

Received by DRS
▶ _____
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Taxpayer Name

Address (number and street), apartment number, PO Box

City, town, or post office State ZIP code

Address change Amended return

Connecticut Tax Registration Number

Social Security Number (SSN)

Juris Number

Section II - Tax Computation

1. Occupational Tax	1.	<input type="text" value="565"/>	.00
2. Penalty: See instructions	2. ▶	<input type="text"/>	.00
3. Interest: See instructions	3. ▶	<input type="text"/>	.00
4. Total amount due: Add Lines 1, 2, and 3	4. ▶	<input type="text"/>	.00

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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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 of attorney

Date (MMDDYYYY)

 M M - D D - Y Y Y Y

Telephone number

Print name of attorney

Title

Email address of attorney
 ▶

Keep a copy of this return for your records.

Paid preparer's signature

Date (MMDDYYYY)

 M M - D D - Y Y Y Y

Telephone number

Firm's name and address

Firm's FEIN

Preparer's SSN or PTIN



Registration number input field

Section I - Exemptions

If you claim exemption from the occupational tax for the calendar year for 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:

- Exemption options including: attorney died, removed from roll, engaged in practice but not as occupation, judge, state employee, federal government employee, political subdivision employee, probate court employee, exclusively outside of Connecticut, not employed as attorney, active duty, retired.

Form 472 Instructions

How to File

File this return electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT.

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week.

Electronic Payment Options

Visit **myconneCT** to make an electronic payment. After logging into **myconneCT**, find your tax account on the Summary Screen, select the *Make a Payment* link and choose your payment method.

- **Pay by Direct Payment:** 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.
- **Pay by Credit Card or Debit Card:** You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the credit card service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. Your payment will be effective on the date that you make the charge.

At the end of the transaction you will be given a confirmation number for your records. 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.

Who Must File

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 **Informational Publication 2022(11)**, *Attorney Occupational Tax and Client Security Fund Fee*, 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 Filing and Paying on Behalf of Employees

Employers filing and paying the tax on behalf of employees may use the Key and Send or the bulk filing option to file their Attorney Occupational Tax returns. The bulk filing option allows for multiple returns to be uploaded using the pre-defined Comma Separated Value (CSV) file type.

For more information on this process please see *Third Party Bulk Filers (TPBF)* at portal.ct.gov/DRS/myconneCT/TPBF.

When to 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.

Interest and Penalties

To be considered timely, an electronic funds transfer (EFT) payment must be initiated on or before the original due date of the return.

Interest

Interest is computed at 1% per month or fraction of a month on the underpayment of tax from the original due date of the return through the date of payment.

Penalty for Failure to Remit Payment Electronically

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

Penalty for Late Payment or Late Filing

If you are subject to the tax and pay late, the late payment penalty is \$50. If you are exempt from the tax but file 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), then round the total to \$5.00 and enter it on a line.

Change of Address

If your address changes, you should notify both DRS and the Statewide Grievance Committee.

To change your address electronically with DRS:

1. Log into **myconneCT**.
2. Open the *More...* menu.
3. Locate the *Taxpayer Updates* group and click the *Manage Names & Addresses* hyperlink.
4. Continue to follow the prompts on the screen.

To change your address by mail with DRS:

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 make a penalty waiver request, complete and submit **Form DRS-PW, Request for Waiver of Civil Penalty**, to the DRS Operations Bureau/Penalty Waiver through **myconneCT**, by mail, or fax.

For more information about the penalty waiver process, see **Policy Statement 2019(3), 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.

Filing a Paper Return

A paper return may be filed **only** if a waiver from the electronic filing requirement has been granted. If you file a paper return, print in blue or black ink only. The return must be postmarked on or before the due date.

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.

Mail paper return **with payment** to:

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

Electronic Filing Waiver

To request a waiver from the electronic filing requirement, complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

Filing an Amended Return

If you make an error on your return, you must correct the error by filing an amended Form 472, using **myconneCT**.

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.

Additional Information

See **Informational Publication 2022(11), Attorney Occupational Tax and Client Security Fund Fee**.