

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.

Where to File

File Electronically

This return can 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 are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper returns to:

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

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to 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 2009 Attorney Occupational Tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. 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:

- Log in 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 **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

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

Pay by Mail: Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2009 Form 472" and your Connecticut Tax Registration Number or Juris Number on the front of your check. Be sure to 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.

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.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, 2010. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

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 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 a line.

Form 472 Instructions (continued)

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.

Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause, as noted in Regulation 12-3a-1, and was not intentional or due to neglect. Interest **cannot** be waived. Before a penalty waiver can be considered, all tax and interest must first be paid.

Visit the **TSC** at www.ct.gov/DRS to request a waiver of penalty electronically. Go to *Account Detail* and enter the proper period. You may also mail your request with a copy of your tax return to:

Department of Revenue Services
Penalty Waiver Unit
PO Box 5089
Hartford CT 06102-5089

All requests must include:

- A clear and complete written explanation;
- Your name and Social Security Number;
- The taxable filing period;
- The name of the original form filed or billing notice received; **and**
- Documentation supporting your explanation.

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 2009(31), Attorney Occupational Tax and Client Security Fund Fee**.