

PROFESSIONAL LIABILITY ALERT

This alert was written by David P. Atkins, chair of the Professional Liability Section at Pullman & Comley, LLC. Please feel free to contact David or any of the attorneys listed below for more information.

David P. Atkins	203.330.2103	datkins@pullcom.com
Collin P. Baron	203.330.2219	cbaron@pullcom.com
Alex V. Hernandez	203.674.7952	ahernandez@pullcom.com
Michael A. Kurs	860.424.4331	mkurs@pullcom.com
Thomas F. Maxwell, Jr.	203.330.2252	tmaxwell@pullcom.com
Edward P. McCreery, III	203.330.2216	emccreery@pullcom.com
Adam S. Mocchiolo	203.330.2128	amocchiolo@pullcom.com
Elliott B. Pollack	860.424.4340	ebpollack@pullcom.com
James T. Shearin	203.330.2240	jtshearin@pullcom.com
Marcy Tench Stovall	203.330.2104	mstovall@pullcom.com

This alert is intended for educational and informational purposes only. Readers are advised to seek appropriate professional consultation before acting on any matters in this update. This report may be considered advertising. ©2010 Pullman & Comley, LLC. All Rights Reserved. To be removed from our mailing list, please email unsubscribe@pullcom.com, with "Unsubscribe" in the subject line. Prior results do not guarantee a similar outcome.

Deadline for Filing 2010 Connecticut Attorney Occupational Tax Return (Form 472) is January 15, 2011; Authorized In House Counsel Must File

The State of Connecticut Department of Revenue Services (DRS) has mailed out the Attorney Occupational Tax Returns (Form 472) for calendar year 2010. The deadline for filing the completed 2010 tax return, together with any required payment, is **January 15, 2011.**

It has been the practice of the Connecticut DRS to mail, in November of each year, a blank Occupational Tax Return to each Connecticut licensed attorney "listed on the roll of attorneys maintained by the Superior Court at any time during the calendar year for which [the] return is filed..." The DRS apparently uses a list of all attorneys who have been assigned – by the Connecticut courts – a so-called juris number.

With respect to an individual who successfully has applied for certification as a Connecticut Authorized House Counsel in accordance with Section 2-15A of the Rules of the Connecticut Superior Court ("Practice Book"), the DRS has taken the position that such an individual is, upon certification by the court, subject to the Attorney Occupational Tax, and therefore required to file a Form 472, and, unless qualifying for an exemption, to pay the required tax amount. The amount of the tax payment for 2010 is \$565.

The Department requires the filing and payment of the Attorney Occupational Tax in full if a person was certified as an Authorized House Counsel (AHC), or granted a Connecticut law license, in the preceding year, *regardless* of how late in the year. In other words, the DRS does not permit a proration of the yearly tax amount.

Since the AHC rule went into effect on January 1, 2008, the DRS has not been consistent in mailing the yearly Attorney Occupational Tax Return to each individual who received AHC certification in the previous year. It also appears that some individuals who have received AHC certification, as well as a juris

continued >

number assigned by the Connecticut courts, have never received an Occupational Tax Return for *any* calendar year since the date of certification.

However, the DRS has announced that: “Failure to receive Form 472 does not relieve you from your obligation to file it on or before the due date.”

Those Connecticut Authorized House Counsel who have not yet received a Form 472 for 2010 should immediately go to the Connecticut DRS website (www.ct.gov/drs, “Business Tax Forms”) to download a copy of the return and then arrange to sign, date and file the return with the required \$565 tax payment on or before January 15, 2011.

If you are a Connecticut Authorized House Counsel who was certified in either calendar year 2008 or 2009, but did not receive a Form 472 by mail for either or both of those years, you should immediately contact the Connecticut DRS (860.297.4797) to: (a) determine

your current Tax Registration Number assigned by DRS; (b) provide the DRS with both your assigned juris number and current mailing address; and (c) arrange to file a formal penalty waiver request.

If you have changed your mailing address since the date you received your juris number and your Tax Registration Number, you must notify *both* the DRS as well as the Connecticut Statewide Grievance Committee. The DRS will accept a written notice of address change by fax to: 860.297.4757. You must include the Tax Registration Number as it appeared on any Form 472 you previously received.

Additional information about the Connecticut Attorney Occupational Tax (as well as some information about the yearly Connecticut “Client Security Fund Fee”) can be found in DRS “Informational Publication 2009 (31),” a copy of which can be downloaded from the Connecticut DRS website www.ct.gov/drs/cwp/view.asp.

**PULLMAN
& COMLEY** LLC
ATTORNEYS

BRIDGEPORT

HARTFORD

STAMFORD

WHITE PLAINS

www.pullcom.com