



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

JON S. CORZINE
Governor

BRADLEY I. ABELOW
State Treasurer

2006 ATTORNEY FEE NOTICE - 2nd NOTICE

The New Jersey Medical Care Access and Responsibility and Patients First Act was signed into law on June 7, 2004, as P.L. 2004, c.17. The Act establishes a fund called the "Medical Malpractice Liability Insurance Premium Assistance Fund." The fund receives revenues from annual \$75.00 fee charges to all State physicians, podiatrists, chiropractors, dentists, optometrists and attorneys, along with monies from other sources. The New Jersey Division of Taxation is charged with the responsibility to assess the annual \$75.00 fee on attorneys. The fee expires in three years from inception. Fees will be collected for the years 2004, 2005 and 2006.

The annual \$75.00 fee applies to all attorneys licensed to practice law in New Jersey except those attorneys: (1) Constitutionally or statutorily barred from the practice of law; (2) That can show that they do not maintain a bona fide office in New Jersey for the practice of law. A bona fide office is a place where the attorney or a responsible person acting on the attorney's behalf can be reached in person and by telephone during normal business hours to conduct law related business; (3) Who have retired completely from the practice of law; (4) On full time duty in the armed forces, VISTA or the Peace Corps and not engaged in the practice of law; (5) Ineligible to practice law because they have not made their New Jersey Lawyers' Fund for Client Protection payment; (6) Or newly admitted to the bar that have not practiced law for at least one year.

Read Reverse Side Before Completing This Invoice !

DETACH HERE

ATF-100

5-07

New Jersey Division of Taxation 2006 Attorney Fee Remittance Invoice

Due Within:

30 days

Social Security Number

- -

Amount Due:

If you are claiming an exemption from the attorney fee, please check here and check your exemption on the reverse side of this form.

Make Check or Money Order Payable to: State of New Jersey - ATF

**Mail to: Division of Taxation
Revenue Processing Center
PO Box 645
Trenton, NJ 08646-0645**

If you have not paid your attorney fee liability for the 2004 and/or 2005 fee years, had a New Jersey bona fide office for the practice of law and was not otherwise exempt for either or both of those years, include an additional \$75 per year of liability with your payment. Be sure to indicate on your check the years you are paying. Check the years included:

- 2004
- 2005

If one of the above exemptions applies to you, check off the appropriate boxes on the attached remittance invoice, enter your social security number, sign the reverse side of the invoice, and mail in the enclosed return envelope. An exemption claim may be verified with information maintained by the New Jersey Supreme Court with respect to attorneys qualified to practice law in New Jersey. If you are not exempt, make your \$75.00 check payable to "State of New Jersey - ATF" and indicate "2006 Attorney Fee" on the memo line, enter your social security number on the invoice, sign the reverse side of the invoice, and mail in the enclosed envelope. It is mandatory that you include your social security number to ensure that your payment is properly credited to your account. The Tax Reform Act of 1976, P.L. 94-455, authorizes the use of social security numbers in the administration of a tax. The Division will use the number for this purpose only.

Division of Taxation records show that a 2006 Attorney Fee Notice and remittance invoice was sent to you in December 2006. Division records further indicate that you have not as yet remitted your 2006 payment or exemption claim. P.L. 2004, c.17 requires that this payment, if due, be made. It cannot be withheld due to pending litigation. The Superior Court of New Jersey, Chancery Division, in a June 15, 2005 decision, in the case of New Jersey State Bar Association and Knee v. State of New Jersey, et al. rejected the plaintiff's claims and granted summary judgment to the State, upholding the New Jersey Medical Care Access and Responsibility and Patients First Act and the annual Attorney Fee assessment. The petition for certification to the NJ Supreme Court was denied. Payment may be made "under protest" if so desired. This \$75.00 annual attorney fee is a State tax subject to the provisions of the State Uniform Tax Procedure Law. N.J.S.A. 54:48-1 et seq. Failure to make payment by the due date may subject the taxpayer to penalty and interest charges including: Penalty Charges: LATE FILING - 5% per month or fraction thereof of the underpayment not to exceed 25% of such underpayment. LATE PAYMENT - 5% of the balance of the fee due paid late. Interest Charge: The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or fraction thereof on the unpaid balance of the fee from the original due date to the date of payment. The remittance invoice for your 2006 attorney fee is due within 30 days of the date of this notice.

Information on P.L. 2004, c.17 can be found at www.njleg.state.nj.us. Click on Chapter Laws under the heading Laws and Constitution in the left hand column. The fee imposition can be found on page 12, subsection 27 (N.J.S.A. 17:30D-29). Inquiries regarding this fee may be directed to: New Jersey Division of Taxation Customer Service Center - (609) 826-4400, or e-mail the Division at nj.taxation@tax.state.nj.us.

DETACH HERE

Check one of the following boxes upon which your exemption is based:

- Constitutionally or statutorily barred from the practice of law
- No bona fide office in New Jersey for the practice of law
- Completely retired from the practice of law
- Full time duty in the armed forces, VISTA or the Peace Corps and not engaged in the practice of law
- Ineligible to practice law because New Jersey Lawyers' Fund for Client Protection payment has not been made
- Have not practiced law for at least one year.

Signature

Print Name

Date