



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

Note: This is the Notice and Invoice for the 3rd year of payment. Those attorneys who paid the fee for the 1st and 2nd years must now make payment for the 3rd year of liability-2006.

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 provides for a comprehensive set of reforms affecting the tort liability system, health care system and medical malpractice liability insurance carriers to ensure that health care services continue to be available and accessible to residents of the State. The Act also establishes a fund called the "Medical Malpractice Liability Insurance Premium Assistance Fund." Revenues generated for this fund will be used for a variety of health care purposes, including providing relief towards the payment of medical malpractice liability insurance premiums to certain health care providers in this State and providing payments to hospitals as charity care subsidies.

The fund will receive 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 three years from inception. Fees will be collected in the years 2004, 2005 and 2006.

Read on Reverse Side before Completing this Invoice !

DETACH HERE

ATF-100

11-06

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

The annual \$75.00 fee will apply 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) Newly admitted to the bar that have not practiced law for at least one year.

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" 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.

The remittance invoice for your 2006 attorney fee is due within 30 days of this notice. Payment cannot be withheld due to pending litigation. The Superior Court of New Jersey, Chancery Division, in a June 15, 2005 decision, in the case New Jersey State Bar Association and Knee v. State of New Jersey, et al. rejected the Plaintiffs' 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. 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.

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@treas.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