



JAMES C. DUFF  
Director

ADMINISTRATIVE OFFICE OF THE  
UNITED STATES COURTS

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Associate Director  
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WASHINGTON, D.C. 20544

MICHAEL N. MILBY  
Chief  
Finance and Procurement Office

January 23, 2019

MEMORANDUM

To: Federal Public Defenders  
Clerks, United States Courts of Appeals  
Clerks, United States District Court

From: Ravenna Bohan *Ravenna Bohan*  
Controller, Finance and Accounting Division

RE: IMPORTANT 2018 TAX REPORTING INFORMATION  
**(IMPORTANT INFORMATION)**

The Administrative Office will soon generate and issue Form 1099-MISC Information Returns for the 2018 tax year. The attached memorandum will be sent to all Criminal Justice Act (CJA) panel attorneys. This memorandum includes important information about the 2018 returns and confirms the ability for online retrieval of Form 1099-MISC.

Attachment



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MEMORANDUM

To: Criminal Justice Act (CJA) Panel Attorneys

From: Ravenna Bohan *Ravenna Bohan*  
Controller, Finance and Accounting Division

RE: IMPORTANT 2018 TAX REPORTING INFORMATION  
**(ACTION REQUESTED)**

The Administrative Office will soon generate and issue Form 1099-MISC Information Returns for the 2018 tax year. This memorandum transmits important information about the 2018 returns and advises you of the ability for online retrieval of your 1099-MISC Form.

2018 Information Return

As in prior years, the amount included on the 1099-MISC is a total of all payments made to the recipient, including compensation, travel reimbursement, and other expenses as submitted and approved on CJA Forms 20, 21, 30 and 31. Recipients are encouraged to compare their records to the 1099 and report any discrepancies to [tax\\_compliance@ao.uscourts.gov](mailto:tax_compliance@ao.uscourts.gov) or 202-502-1400.

Last year, we reported these total amounts for panel attorneys in Box 14 (Gross Proceeds Paid to an Attorney) and for service providers in Box 7 (Non-employee Compensation). After consulting with the Office of General Counsel, we have concluded that all payments should have been reported in Box 7. Should you determine that your individual tax liability for 2017 was impacted by including amounts in Box 14 rather than 7, we can provide an amended return upon request.

Online 1099-MISC

1099-MISC forms will be available online using the ePrintview system. While receiving the 1099-MISC electronically is often fast and convenient, you must opt-in for electronic delivery. A separate e-mail explaining the process for enrolling already has been sent to you. If you did not enroll the 1099-MISC will be mailed to you via regular mail.

Thank you for your service to the CJA program and should you have any questions about Box 7 or ePrintview please contact us via e-mail at: [tax\\_compliance@ao.uscourts.gov](mailto:tax_compliance@ao.uscourts.gov) or by phone at 202-502-1400.

cc: Circuit Case Budgeting Attorneys  
Court Tax Points of Contact