

PANEL ATTORNEY INFORMATION SHEET

The Taxpayer Relief Act of 1997 requires all payments to lawyers be reported to the IRS. The \$600 threshold does not apply, and the exemption for corporations no longer includes payments made to law firms. Attorneys who do not indicate they have pre-existing agreements with law firms will receive 1099s reporting the income against their social security numbers regardless of the amount received. Law firms which have been identified by the attorneys as the recipient of the payments made to them will be subject to tax reporting and will receive 1099s regardless of their corporate status and regardless of the amounts received. This is a change from prior rules which did not require 1099s to be issued when payments were made to incorporated firms or payments totaled less than \$600 in a calendar year. Amounts reported to the IRS beginning with calendar year 1999 will reflect total amounts paid, including expenses reimbursed. This is a change from the practice of reporting only "direct compensation" to the IRS, and is consistent with reporting guidelines and reporting from all other judiciary financial systems.

SOCIAL SECURITY NUMBER:

_____ - _____ - _____

NAME & MAILING ADDRESS:

(Last name, first name, middle initial or middle name)

TELEPHONE: _____

FAX NO.: _____

E-MAIL ADDRESS: _____

Initial below your choice of how payments should be reported to the IRS:

_____ Under my social security number and name, as indicated above.
(You will receive a 1099 form)

_____ To the law firm with which I am affiliated. The law firm's Taxpayer Identification
Number, Name and Address are: (The firm will receive a 1099 form)

Taxpayer Identification Number of Law Firm

Name of Law Firm _____

Address _____

(Signature)

(Date)

Revised 3/2012