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**NOTICE**

*Calendar Year 2010 Form 1099s from the Criminal Justice Act Panel Attorney Payment System*

The purpose of this notice is to inform you that if you participated in the Judiciary Criminal Justice Panel Attorney program and received payments in calendar year 2010 you may receive two 1099 Miscellaneous Income forms.

During the period of May 2010 through August 2010 the Judiciary implemented a major upgrade to the Criminal Justice Act Panel Attorney Payment System (CJA System). Given the changes included in the upgrade it was determined that two 1099 forms would be issued for some participants (payees), one from the legacy system (referred to as CJA3) and/or one from the upgraded system (referred to as CJA6).

Reading the scenarios below will advise you under what circumstances that one or two Form 1099(s) may be issued. Should you receive two Form 1099s – Miscellaneous Income, in the Payer's Box on the Form, there is a reference to CJA3 or CJA6 which identifies the system that produced the form. When reporting income to IRS, add the two Form 1099 amounts together to determine your total income as paid by the Judiciary.

The following is a guide to determine how many Form 1099s you can expect.

1. If your **last** check payment was dated prior to May 3, 2010, then a Form 1099 from CJA3 will be issued. One Form 1099 will be issued.
2. If your **first** check payment was dated on or after August 16, 2010, then a Form 1099 from CJA 6 will be issued. One Form 1099 will be issued.
3. If you received check payments throughout the entire calendar year then you will most likely receive Form 1099 from both systems, CJA3 and CJA6. Two Form 1099s will be issued.

The above information is required to be read carefully as it effects the submission of your 2010 tax return. Looking ahead to calendar year 2011, there will only be one Form 1099 – Miscellaneous Income issued from the CJA System.

If you have any questions, please contact the Help Desk at 202-502-1400.