



Financial Issues in CJA Panel Management



TIN Name Mismatches

- On annual basis, IRS provides AO with TIN Name Mismatch Report
 - Identifies vendors where TIN and Name on 1099 do not match IRS records
- If vendor appears on TIN Name Mismatch Report, Judiciary must request and receive W9 from vendor to address incorrect information
 - If a W9 is not received, the AO is REQUIRED to perform backup withholding from all payments to the vendor in the amount of 24%.
 - Backup withholdings implemented starting Fiscal Year 2018
 - AO is holding payment to receive W9, but this process will be discontinued
 - If backup withholding occurs, person is not able to collect that money until they file their tax return for that year. The person or entity affected needs to claim that withholding on their tax return.



Response to TIN Name Mismatches

- **CJA vendors who have not responded with a W-9 setup for backup withholding**
 - **Each court has been notified if they have an attorney or expert for whom W-9 not received**
 - Before processing further payments to the vendor, request updated W-9 and contact Patrick Nyeru to remove from backup withholding list. Otherwise check will be processed with 24% withholding.



Pre-Existing Agreements

- **Pre-Existing Agreements**
 - Current implementation is to make payment in name of attorney (per interpretation of statute), while reporting associated taxable income on 1099 to the attorney's firm.
 - Currently, the documentation is insufficient to support this arrangement and there is no process that compels updates and recertification.
 - Also, if payment to attorney is offset, the 1099 reporting to the firm will be inaccurate as the firm never earned the amounts paid.



Guidance – Collect W-9 or AO-213

- **For attorneys:**
 - Require W-9 / AO-213 for attorney as individual (for Treasury purposes)
 - Require W-9 / AO-213 if attorney works for firm to which taxable income should be attributed
- **For experts:**
 - Require W-9 / AO-213 based on what person or entity is paid and based on how the expert files tax return for income from CJA services (i.e., with SSN or EIN)



Form W-9 (Rev. November 2017) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.																																																																															
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<p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none">1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and3. I am a U.S. citizen or other U.S. person (defined below); and4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.</p>																																																																																	
Sign Here	Signature of U.S. person ▶	Date ▶																																																																															



Guidance – Validate W-9 or AO-213

- **W-9 instructions are clear, but often not followed (emphasis added):**
 - **Line 1** – “You must enter [a name] on this line; **do not leave this line blank.** The name should match the name on your tax return.”
 - Instructions identify what name to enter based on Tax Classification on Line 3
 - **Line 2** – “If you have a business name, trade name, DBA name, or disregarded entity name, you **may** enter it on line 2.”
 - **Line 3** – “Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. **Check only one box on line 3.**”
 - **Part I - Taxpayer Identification Number (TIN)** – “**Enter your TIN in the appropriate box.**”



Guidance – Validate W9 or AO-213 is filled out correctly

- **Not validating that information provided is correct. Performing sanity check on information provided.**
- **Line 1, Line 3, and Part I of W9 must be in agreement**
 - **If Individual / sole proprietor or single-member LLC**
 - Line 1 must be the person's name
 - Line 2 may have the business name
 - Part 1 TIN can be either SSN or EIN, but not both
 - **If Corporation, S Corporation, Partnership, Trust or LLC**
 - Line 1 must be the entity's name
 - Part 1 must be an EIN
- **W9 must have signature and date in Part II - Certification**



Guidance – Ensure information is entered in eVoucher properly

- **If self-service**
 - Collect W-9 / AO-213 documents as required
 - Direct attorneys and experts to online help to accurately enter information
 - Validate attorney and expert profile and billing information with W9 / AO-213
- **If court/FDO maintains attorney/expert information**
 - Collect W-9 / AO-213 documents as required
 - Complete attorney and expert profile and billing information as specified in instructions in online help

**Attorney –
Individual / sole
proprietor or
single-member LLC
as Self-Employed
(tax reporting to
SSN)**

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
JANE SMITH

2 Business name, disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.
☒ Individual/sole proprietor or single-member LLC
☐ C Corporation
☐ S Corporation
☐ Partnership
☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.
☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
100 MAIN STREET

6 City, state, and ZIP code
WASHINGTON, DC 20544

7 List account number(s) here (optional)

Requirer's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

1	2	3	-	4	5	6	7

OR

Employer identification number

1	2	3	4	5	6	7	8	9	0

Attorney Info

Your personal info

SSN Instructions:
If you are an appointed panel attorney, you are required to enter your Social Security Number in the SSN field.

If you are an associate only, do not enter your Social Security Number in the SSN field.

* Required Fields

Bar Number _____

Tax Identification Number: * (If on Panel) ☐ Foreign Vendor?

SSN: *****
Confirm: *****
123-44-5555

First Name * _____ Middle _____ Last Name * _____
Jane _____ Smith _____

Main Email * _____
jane_smith@deadmail.uscourts.gov

2nd Email _____

3rd Email _____

Phone * _____ Cell Phone _____ Fax _____
202-502-5555

Address 1 * _____ City * _____
100 Main Street Washington

Address 2 _____ State * (US only) _____ Zip * (US only) _____
DISTRICT OF COLUMBIA 20544

Address 3 _____ Country * _____
UNITED STATES

Billing Info

List all available billing info records

* Required Fields

Billing Type:
☒ Self-Employed
☐ Firm
☐ Associate

☐ Copy Address from Profile

Name: * _____
Jane Smith X

Phone: * _____ Fax: _____
202-502-5555

Address 1: * _____
100 Main Street

Address 2: _____

Address 3: _____

City: * _____ State: * (US only) _____ Zip Code: * (US only) _____
Washington DISTRICT OF COLUMBIA 20544

Country: * _____
UNITED STATES

**Attorney –
Individual / sole
proprietor or
single-member LLC
as Firm (tax
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**Attorney –
Corporation, S
Corp, Partnership
or LLC as Law Firm
(tax reporting to
EIN)**

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Attorney Info Your personal info SSN Instructions: If you are an appointed panel attorney, you are required to enter your Social Security Number in the SSN field. If you are an associate only, do not enter your Social Security Number in the SSN field.																																																											
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Expert –
Individual / sole
proprietor or
single-member LLC
as Self-Employed
(tax reporting to
SSN)

W-9
Form (Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
PAUL SMITH

2 Business name (disregarded entity name, if different from above)

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.
☒ Individual/sole proprietor or single-member LLC
☐ C Corporation
☐ S Corporation
☐ Partnership
☐ Trust/estate
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) **_____**
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.
☐ Other (see instructions) **_____**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) **_____**
Exemption from FATCA reporting code (if any) **_____**
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
100 HIGH ST

6 City, state, and ZIP code
WASHINGTON, DC 20002

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

2	3	4	-	5	5	-	6	7	8	9
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or

Employer identification number

	-									
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Expert Info
Your personal info

SSN Instructions:
If you are a self-employed service provider, you are required to enter your Social Security Number in the SSN field.

If you are company-employed service provider only, do not enter your Social Security Number in the SSN field.

* Required Fields

First Name * (If self-employed) Middle Last Name
Paul **Smith** ☐ Inactive

Tax Identification Number: * (If self-employed) ☐ Foreign Vendor?
SSN: **234-55-6789**
Confirm: **234-55-6789**

Main Email *
paul_smith@deadmail.uscourts.gov

2nd Email **_____**

3rd Email **_____**

Phone * **202-555-5555** Cell Phone **_____** Fax **_____**

Address 1 * **100 High St** City * **Washington**
Address 2 **_____** State * (US only) **DISTRICT OF COLUMBIA** Zip * (US only) **20002**
Address 3 **_____** Country * **UNITED STATES**

Billing Info
List all available billing info records

* Required Fields

Billing Type:
☒ Self-Employed
☐ Company

☐ Copy Address from Profile

Name: *
Paul Smith

Phone: * **202-555-5555** Fax: **_____**

Address 1: * **100 High St**
Address 2: **_____**
Address 3: **_____**

City: * **Washington** State: * (US only) **DISTRICT OF COLUMBIA** Zip Code: * (US only) **20002**
Country: * **UNITED STATES**

Expert –
Individual / sole
proprietor or
single-member LLC
as Company (tax
reporting to EIN)

Form W-9 (Rev. November 2017) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.	
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. PAUL SMITH					
2 Business name/disregarded entity name, if different from above PAUL SMITH INVESTIGATIONS					
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____					
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>					
5 Address (number, street, and apt. or suite no.) See instructions. 100 HIGH ST					
6 City, state, and ZIP code WASHINGTON, DC 20002					
7 List account number(s) here (optional)					
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Social security number ____ - ____ - ____ OR Employer identification number 33 - 4567890					
Expert Info Your personal info SSN Instructions: If you are a self-employed service provider, you are required to enter your Social Security Number in the SSN field. If you are company-employed service provider only, do not enter your Social Security Number in the SSN field.					
* Required Fields First Name * (If self-employed) Middle Last Name Paul X Smith <input type="checkbox"/> Inactive Tax Identification Number: * (If self-employed) <input type="checkbox"/> Foreign Vendor? SSN: _____ Confirm: _____ Main Email * paul_smith@deadmail.uscourts.gov 2nd Email _____ 3rd Email _____ Phone * Cell Phone Fax 202-555-5555 _____ Address 1 * City * 100 High St Washington Address 2 State * (US only) Zip * (US only) ____ DISTRICT OF COLUMBIA 20002 Address 3 Country * ____ UNITED STATES					
Billing Info List all available billing info records EIN Instructions: If this billing information line is for work performed as an employee of a company, please enter the Company's Name and Employer Identification Number (EIN). * Required Fields Billing Type: <input type="radio"/> Self-Employed <input checked="" type="radio"/> Company Tax Identification Number: * <input type="checkbox"/> Foreign Vendor? EIN/TIN: _____ Confirm: _____ 33-4567890 <input type="checkbox"/> Copy Address from Profile Name: * Paul Smith X Phone: * Fax: 202-555-5555 _____ Address 1: * 100 High St Address 2: _____ Address 3: _____ City: * State: * (US only) Zip Code: * (US only) Washington DISTRICT OF COLUMBIA 20002 Country: * UNITED STATES					

**Expert –
Corporation, S
Corp, Partnership
or LLC as Company
(tax reporting to
EIN)**

Form W-9 (Rev. November 2017) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.																																														
Go to www.irs.gov/FormW9 for instructions and the latest information.																																																		
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Frequently Asked Questions

- **Why do we need the attorney's SSN if the attorney works for a firm?**
 - Treasury payment regulations require that we send the Tax Identification Number (TIN) for the person/entity being paid. Payments for attorney services and expenses on CJA-20 and CJA-30 are always paid in the name of the attorney.
 - Under Federal law, federal payments are subject to offset for debts owed per the Treasury Offset Program (TOP). Have to submit the associated TIN number so that Treasury can determine if there is an offset that has to be applied.