



# Administrative Office of the Courts

Chief Justice Matthew B. Durrant  
Utah Supreme Court  
Chair, Utah Judicial Council

July 7, 2017

Richard H. Schwermer  
State Court Administrator  
Ray Wahl  
Deputy Court Administrator

## MEMO

To: Trial Court Executives  
From: John G Bell  
Subject: Issuance of 1099 to Jurors

Please familiarize yourselves with this information and provide instructions to your jury clerk.

The Internal Revenue Service requires the Utah State Courts issue a Form 1099-MISC to a person who receives an amount that equals or exceeds \$600 in any calendar year.

When it is anticipated that a jury will be seated for a period exceeding 12 days, jurors are required to complete the attached W-9 for entry into the state accounts payable system. Please instruct each juror to complete this form on their **first day**. Send completed forms to Michelle Johnson in the AOC Finance Department.

The AOC accounting specialists will assign vendor numbers for your jury clerk to use to enter the jury payments. In instances where mid-trial payments are ordered, please instruct your clerk not to issue payments to any juror who has failed to submit a completed W-9.

**The mission of the Utah judiciary is to provide the people an open, fair,  
efficient, and independent system for the advancement of justice under the law.**