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Dear Judges:

As you may be aware, the United States Marshals Service is considering whether to give IRS Form 1099s to judges who have had home security systems installed by ADT. During the recent FJA Quadrennial Conference, the Board of Directors met and adopted the attached resolution deploring any attempt to treat the installation of home intrusion systems as a taxable event to individual judges.

In light of this resolution the Executive Committee is exploring what action may be appropriate, including pursuing discussions with the Department of Justice, the Security Committee of the JCUS, and, if necessary, seeking the advice of competent tax counsel. Board member, Joe Bataillon (E.D. Neb), is the chair of the FJA's Security Subcommittee and is also a member of the JCUS Security Committee. He and his committee members are reviewing all developments and will be advising me and the Executive Committee on appropriate action. Our goal, obviously, is to convince the Department of Justice and the Marshals Service that installation of home intrusion systems is not a taxable event and we intend to do that before any decision is made to send 1099s to judges.

I will keep you advised as developments occur.

Very truly yours,

Irene M. Keeley

Irene M. Keeley
FJA President

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Attachment