



For your information, Counselor:

- DID YOU KNOW -- that incentives, gifts and rebate programs are being offered by court reporting firms to influence the hiring decision?
- DID YOU KNOW - that reporting firms who give valuable gifts are not following the National Court Reporters Code of Professional Ethics, which states any gift, incentive, reward or anything of value is not to exceed \$100 in the aggregate per recipient each year?
- DID YOU KNOW -- that the amount of these gifts may be considered by the IRS to be revenue to you and create a taxable event to the recipient, whether it be a lawyer, legal assistant, or any other employee of the law firm?
- DID YOU KNOW -- that a reporter or deposition firm who gives gifts to a law firm that exceed \$600 would be required to provide an IRS information return to that recipient law firm?

Protect yourself and your client. Hire a reporter based on skill and experience, and one who puts ethics first.