

EESMC Local Uncollectible Files – Error Messages

This job aid details the possible error messages which may be received with Local Uncollectible files when they are submitted via EESMC.

Error Message	Reference Field(s) Start and End Positions	Explanation	Action
Invalid – FIPS Code	fips_code Start position=1 End position=5	The <u>required</u> FIPS code of the locality which should be in a 5-digit numeric format of 51XXX where 51=designation for Virginia and XXX represents the locality's 3-digit locality-specific code.	Ensure the following: <ul style="list-style-type: none"> the first number in the FIPS code starts in position 1 and runs to position 5 the FIPS code value starts with 51 and the 3-digit locality specific code is valid.
FIPS Code Mismatch	fips_code Start position=1 End position=5	The <u>required</u> 5-digit numeric FIPS code of the locality in the file does not equal the FIPS code keyed from the transmittal.	Ensure the FIPS code entered on the transmittal is correct. <ul style="list-style-type: none"> If the FIPS code entered on the transmittal is incorrect, please notify the Uncollectible Team and send in an amended transmittal. If the FIPS code entered on the file is incorrect, please correct the error on the file and upload a corrected file.
Invalid – Tax Year	tax_year Start position=6 End position=9	The <u>required</u> 4-digit numeric year associated with the uncollectible bills should be shown in numeric YYYY format.	Ensure that a valid numeric 4-digit Tax Year is entered on the record and ensure that the year appears beginning in position 6.
Invalid – External ID Type	external_id_type Start position=10 End position=10	A <u>required</u> one-character alpha indicator associated with the uncollectible's account number where " S " indicates a social security number (SSN) or " F " indicates a federal employer identification number, commonly referred to as a FEIN. A social security number is associated with an individual income taxpayer. A federal employer identification number is associated with an Estate/Trust.	Ensure that a valid External Id Type is entered on the record and ensure that the indicator appears in position 10. <ul style="list-style-type: none"> If an indicator other than "S" or "F" has been entered, make the necessary correction. If the indicator is not in position 10 or position 10 is blank, make sure the indicator is in position 10.
Invalid – External ID	external_id Start position=11 End position=19	The <u>required</u> taxpayer's 9-digit social security number (individual taxpayer) or 9-digit federal employer identification number (estate/trust).	Ensure that a valid External Id is entered on the record and ensure that the first digit of the ID indicator appears in position 11. <ul style="list-style-type: none"> If the ID is missing, key it in the record, ensuring it starts in position 11.

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			<ul style="list-style-type: none"> If the ID does not begin in position 11, make sure the first value in the ID is in position 11.
Invalid – Last Name	primary_last_name Start position=20 End position=39	The <u>required</u> last name of the taxpayer as it appears on the uncollectible bill. The last name must contains all letters.	Ensure that the taxpayer’s last name is entered on the uncollectible record and begins in position 20. <ul style="list-style-type: none"> If the taxpayer’s last name is missing, key it in the record, ensuring that the first letter is keyed in position 20. If the taxpayer’s last name does not begin in position 20, make sure the first value in the last name is keyed in position 20.
Invalid – Trust Name	trust_name Start position=61 End position=100	For an Estate or Trust, the <u>required</u> name of the trust appearing on the uncollectible bill. The Estate or Trust name must contain all letters. When an “F” is entered as an External ID Type , an Estate or Trust name <u>must</u> be entered on the record.	Ensure that an Estate or Trust name is entered on the uncollectible record and begins in position 61. <ul style="list-style-type: none"> If the Estate or Trust name is missing, key it in the record, ensuring that the first letter is keyed in position 61. If the Estate or Trust does not begin in position 61, make sure the first letter in the last name is keyed in position 61.
Invalid – Assessment Date	assessment_date Start position=141 End position=148	The <u>required</u> date of the local assessment in month, day, and year sequence (MMDDYYYY) with no slashes or dashes separating the values. Example: The date for an assessment handled on May 4, 2020 would be entered as 05042020 .	Ensure that the assessment date is entered on the uncollectible record and that the first entry is in position 141. <ul style="list-style-type: none"> If the assessment date is missing, key it in the record, ensuring that the first letter is keyed in position 141. If the assessment date does not begin in position 141, make sure the first number in the month is keyed in position 141. If the assessment date is an incorrect format, remove extra values and ensure that the date is in MMDDYYYY format.

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Invalid – Uncollected Original Tax Amount	total_uncoll_tax Start position=149 End position=163	<p>The <u>required</u> amount of the taxpayer's uncollected original tax as reflected in the Commissioner's records. This amount is included in the amount shown on Line 1 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the uncollected original tax amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the uncollected original tax amount.</p> <p>This value must be greater than or equal to zero.</p>	<p>Ensure that the uncollected original tax amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 163.</p>
Invalid – Outstanding Late Filing Penalty Amount	outstand_lf_pe Start position=164 End position=178	<p>The <u>required</u> amount of the taxpayer's outstanding late filing penalty as reflected in the Commissioner's records. This amount is included in the amount shown on Line 2 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding late filing penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding late filing penalty amount.</p> <p>This value must be greater than or equal to zero.</p>	<p>Ensure that the outstanding late filing penalty amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 178.</p>

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Invalid – Outstanding Interest Amount	outstand_int Start position=179 End position=193	<p>The <u>required</u> amount of the taxpayer's outstanding interest as reflected in the Commissioner's records. This amount is included in the amount shown on Line 3 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding interest amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding interest.</p> <p>This value must be greater than or equal to zero.</p>	<p>Ensure that the outstanding interest amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 193.</p>
Invalid – Outstanding Addition to Tax – 760C/760F Amount	outstand_760c Start position=194 End position=208	<p>The <u>required</u> amount of the taxpayer's outstanding addition to tax reflected in the Commissioner's records. This amount is included in the amount shown on Line 4 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding addition to tax amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding addition to tax.</p> <p>This value must be greater than or equal to zero.</p>	<p>Ensure that the outstanding addition to tax amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 208.</p>

Error Message	Reference Field(s) Start and End Positions	Explanation	Action
Invalid – Outstanding Extension Penalty	outstand_760e Start position=209 End position=223	<p>The <u>required</u> amount of the taxpayer's outstanding extension penalty reflected in the Commissioner's records. This amount is included in the amount shown on Line 5 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank <u>OR</u> zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 000000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero.</p>	<p>Ensure that the outstanding extension penalty amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 223.</p>
Invalid – Uncollected Late Payment Penalty Amount	uncoll_lt_pe Start position=239 End position=253	<p>The <u>required</u> amount of the taxpayer's outstanding local late payment penalty assessed by the Treasurer. This amount is included in the amount shown on Line 7 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank <u>OR</u> zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 000000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero.</p>	<p>Ensure that the outstanding local Treasurer's late payment penalty amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 253.</p>

Error Message	Reference Field(s) Start and End Positions	Explanation	Action
Invalid – Uncollected Interest Amount	uncoll_it_in Start position=254 End position=268	<p>The <u>required</u> amount of the taxpayer's outstanding local interest assessed by the Treasurer. This amount is included in the amount shown on Line 8 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank <u>OR</u> zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>Ensure that the outstanding local Treasurer's late payment penalty amount is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 253.</p>
Invalid – Total Uncollected Assessment Amount as of December 31 st .	total_uncoll_assessment Start position=269 End position=283	<p>The <u>required</u> total amount of the taxpayer's outstanding local assessment. This value is the sum of the taxpayer's outstanding balance plus the amount of uncollected late payment penalty PLUS the uncollected interest. This amount is included in the amount shown on Line 9 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank <u>OR</u> zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>Ensure that the total outstanding amount of the uncollected assessment is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 283.</p>

Error Message	Reference Field(s) Start and End Positions	Explanation	Action
Invalid – January Collection of Original Tax Amount	jan_coll_tax Start date=284 End position=298	<p>The <u>required</u> amount of the taxpayer's ORIGINAL tax collected in <u>January</u>. This amount is included in the amount shown on Line 10 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>Ensure that the amount of the taxpayer's ORIGINAL tax that was collected in January is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 298.</p>
Invalid – January Collection of Penalty (Late File and Late Payment) Amount	jan_coll_pe Start date=299 End position=313	<p>The <u>required</u> amount of the taxpayer's late filing and late payment penalty collected in <u>January</u>. This amount is included in the amount shown on Line 11 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>Ensure that the amount of the taxpayer's late filing and late payment penalty collected in January is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 313.</p>
Invalid – January Collection of Interest Amount	jan_coll_int Start date=314 End position=328	<p>The <u>required</u> amount of the taxpayer's interest collected in <u>January</u>. This amount is included in the amount shown on Line 12 of the transmittal.</p>	<p>Ensure that the amount of the taxpayer's interest collected in January is entered in the proper format (right justified or zero-filled) and has a decimal point.</p>

Error Message	Reference Field(s) Start and End Positions	Explanation	Action
		<p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>The ending value in this field must be in position 328.</p>
<p>Invalid – January Collection of Addition to Tax – 760C/760F amount</p>	<p>jan_coll_760cf Start date=329 End position=343</p>	<p>The <u>required</u> amount of the taxpayer's addition to tax (760C/760F) collected in <u>January</u>. This amount is included in the amount shown on Line 13 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>Ensure that the amount of the taxpayer's addition to tax (760C/760F) collected in January is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 343.</p>
<p>Invalid – January Collection of Extension Penalty</p>	<p>jan_coll_ext_pen Start date=344 End position=358</p>	<p>The <u>required</u> amount of the taxpayer's extension penalty (760E) collected in <u>January</u>. This amount is included in the amount shown on Line 14 of the transmittal.</p>	<p>Ensure that the amount of the taxpayer's extension penalty (760E) collected in January is entered in the proper format (right justified or zero-filled) and has a decimal point.</p>

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		<p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>The ending value in this field must be in position 358.</p>
Invalid – Total January Collection Amount	<p>total_jan_coll Start date=359 End position=373</p>	<p>The <u>required</u> total amount of the taxpayer’s tax, late filing/payment penalty, interest, addition to tax (760C/760F), and extension penalty (760E) collected in <u>January</u>. This amount is included in the amount shown on Line 15 of the transmittal.</p> <p>The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero</p>	<p>Ensure that the total amount collected from the taxpayer in January is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 373.</p>
Invalid – Uncollectible Balance Amount	<p>balance_amt Start date=374 End position=388</p>	<p>This <u>required</u> amount represents the taxpayer’s uncollectible balance and represents the amount of the taxpayer’s January Collections <u>minus</u> the taxpayer’s Uncollected Assessment as of December 31st.</p> <p>This amount is included in the amount shown on Line 16 of the</p>	<p>Ensure that the taxpayer’s uncollectible balance is entered in the proper format (right justified or zero-filled) and has a decimal point.</p> <p>The ending value in this field must be in position 388.</p>

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		<p>transmittal. The amount should be in decimal format, right justified, and either blank OR zero-filled with a decimal point.</p> <p><u>Example 1:</u> The field should show bbbbbb123456.78 where b is a blank and 123456.78 is the outstanding extension penalty amount. OR</p> <p><u>Example 2:</u> The field should show 00000123456.78 where 0 is the number zero and 123456.78 is the outstanding extension penalty.</p> <p>This value must be greater than or equal to zero.</p>	

NOTE: Rejected files are returned to the sender through EESMC. If the EESMC file remains unopened, TAX will send an **email** to the Locality Report Contact to advise that a data file (error message) needs to be reviewed in EESMC. For this reason, it is important that the Locality Report Contact information is kept current.

Once all corrections are made, the amended file should be resubmitted through EESMC. Please refer to TASK: Correct and Resubmit Rejected Local Uncollectible List – EESMC.

If you have questions or need additional assistance, please email the IRMS Support personnel at IRMS.Support@tax.virginia.gov.