

# Report Overpayments to Department of Accounts

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## Process

[PROCESS TAX DUE RETURNS IN THE LOCALITY](#)

## Effective Date

01/01/2021

## Purpose

This task is performed by local Treasurers to notify the Department of Accounts (DOA) of overpayments on individual income tax at the end of the collection year. This task is performed as part of the reconciliation process with DOA after the Uncollectible List has been submitted to Virginia Tax.

## Procedure

### Responsibility

Treasurer's Office Locality Representative

### Steps

1. Obtain the listing of overpaid assessments from your automated system or copies of overpaid *Forms 759, Memorandum of Assessment*, from your "overpayment file."
2. Create a summary memo that provides the following data:
  - Each taxpayer's name (first name and last name).  
NOTE: **Don't** include any confidential taxpayer data if **emailing** the memo.
  - The amount of each taxpayer's overpayment.
  - The total amount of money overpaid.
3. Forward the data to the Department of Accounts.
  - A. If **emailing** the information,
    - 1) Direct the completed memo to the Department of Accounts at [Donna.Rabender@doa.virginia.gov](mailto:Donna.Rabender@doa.virginia.gov).
    - 2) Ensure that Overpaid Individual Income Tax is included in the subject line.
  - B. If **mailing** the information, direct the completed memo and any attachments to  
Department of Accounts  
General Accounting  
PO Box 1971  
Richmond, VA 23218-1971
4. Retain the memo and all source documents in the designated file in the Treasurer's Office.

## Published Date

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