

Complete the Local Uncollectible Transmittal Form

Process

[UNCOLLECTIBLE BILL PROCESS IN THE LOCALITY](#)

Effective Date

1/1/2022

Purpose

This task is performed by Locality Representatives in the Local Treasurer's Office to complete the [Transmittal of Locality Uncollectibles](#), a summary of the data on the Local Uncollectible list.

Special Notes

- The most recent version of the [Local Uncollectibles Transmittal Form](#) **MUST** be used to ensure correct computations. This Transmittal form reflects the changes that were the result of the redesign of Form 759, most notably with regard to the Uncollectible Advice Amount formula.
- This form is faxed to the Local Tax Team after the successful submission of the yearly Local Uncollectible information via EESMC or Online. The submission of this list is handled in separate tasks.
Please refer to TASK: [Submit the Local Uncollectible List – IRMS](#)
Please refer to TASK: [Submit the Local Uncollectible List - EESMC](#)
- The locality may have an automated system that is programmed to produce a Transmittal Form automatically. The system-generated Transmittal may be sent to Virginia Tax as long as it provides the same information in the same order as the manual form.

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Obtain the Uncollectible List data.
NOTE: Localities have various systems and procedures for tracking their uncollectible assessments, with each providing the necessary figures for the transmittal. In some instances, the locality may have software that produces a facsimile version of this form that may be submitted to Virginia Tax.
2. Obtain a [Local Uncollectibles Transmittal Form](#).
3. Complete Page 1 of the Transmittal following the instructions on Pages 2 and 3 of that form.
 - A. If Uncollectible List was submitted via file upload in EESMC **OR** the items were keyed online in IRMS and **every Uncollectible bill was accepted** by the system,
 - 1) Fax the completed Transmittal to Virginia Tax at 804-367-3014.
 - 2) Retain the transmittal in the designated file in the Treasurer's Office.

4. If the Uncollectible List data was keyed online in IRMS and the Local Tax Team advises that certain Uncollectible bills should be submitted manually,
 - A. Follow the instructions on Page 4 of the Transmittal.
 - B. Complete the table on Page 4 of the Transmittal for each local bill not accepted by the system.
NOTE: You should use Page 4 to record manually reported bills only after discussion with the Local Tax Team representative.
 - C. Ensure that the totals on Page 1 of the transmittal include **all** Uncollectible amounts i.e. local bills keyed online in IRMS as well as local bills listed on Page 4 of the Transmittal.
NOTE: It is important that the total include the amount of all local bills so that the correct Uncollectible amount is reported.
 - D. Fax Pages 1 and 4 of the Transmittal to Virginia Tax at (804) 367-3014.
 - E. **DO NOT SUBMIT** Uncollectible bill data in IRMS until a member of the Local Tax Team advises you to click the SUBMIT button on the screen.
5. Archive all Uncollectible List materials in the designated file.

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