9 CHAPTER: VIEW OFF-SET INFORMATION

9.1 Overview

Internal and External Offset information is available in the IRMS Web application. You can view this information for business taxpayers in your locality or up to 20 adjacent localities, for Sales Tax and Use Tax accounts for business taxpayers regardless of their locality, and individual taxpayers regardless of their locality, if your Memorandum of Understanding (MOU) allows this access.

9.2 View Internal Offset Information

Overpayment allocation begins with Internal Offsets, which are created when available funds are used to satisfy a taxpayer's outstanding TAX liabilities.

When outstanding liabilities exist, IRMS applies the overpaid funds by:

- Determining if the corresponding Tax Account Periods (TAPs) are eligible for internal offset
- Determining the total amount of available funds including the sum of the overpaid balance plus any refund interest earned
- Allocating funds to the outstanding bill in the order of newest to oldest in all of the taxpayer's Tax Account Periods

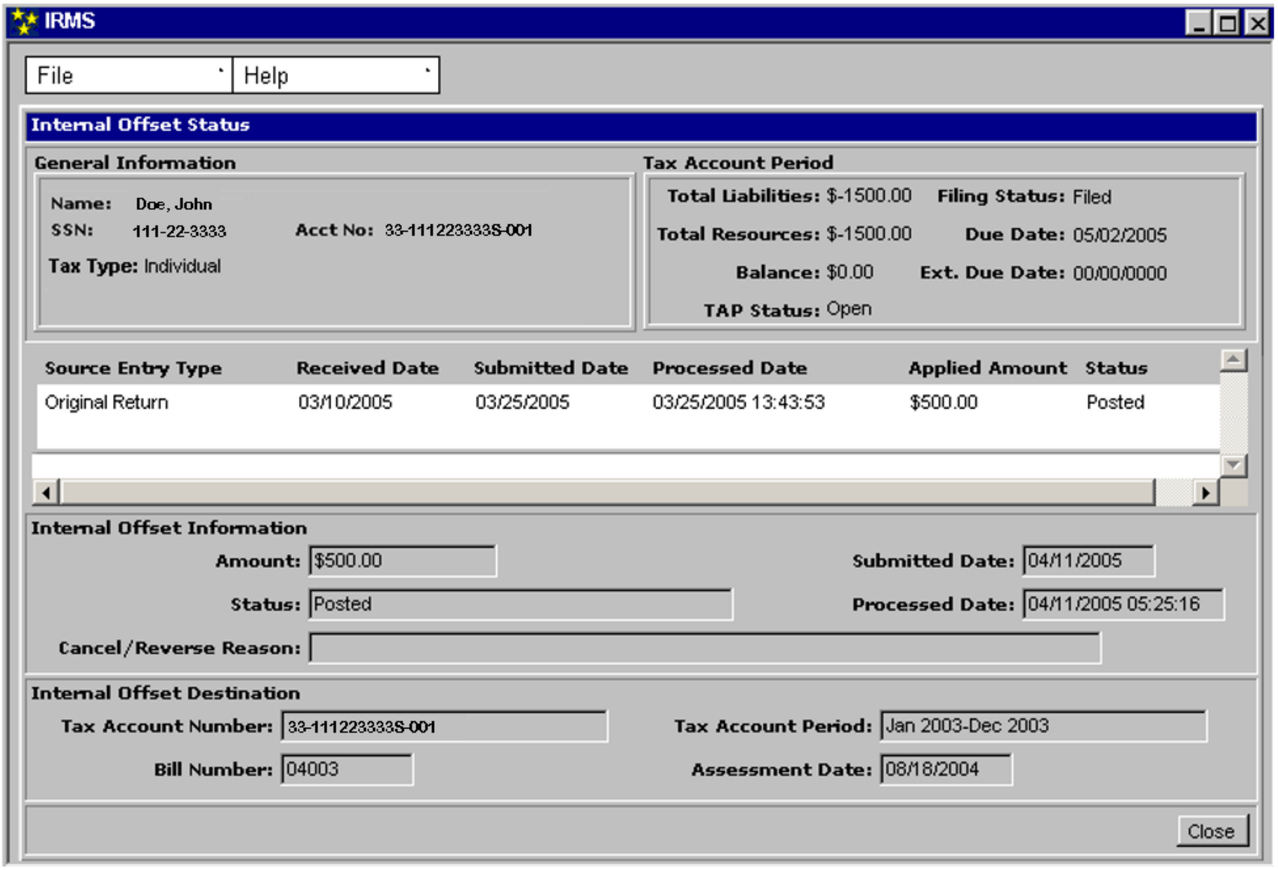
IRMS continues this process of allocating funds to any outstanding bills until there are no more funds or outstanding bills.

9.2.1 View Internal Offset Details

IRMS creates an Internal Offset entry in the TAP that contains the overpaid funds. You can view detailed information related to the Internal Offset entry on the Internal offset Status window in the IRMS Web application.

Internal Offset Status Window

The illustration below is the Internal Offset Status window.



Internal Offset Status Window Fields

The table below lists the fields in the Internal Offset Status window and provides a brief description of each.

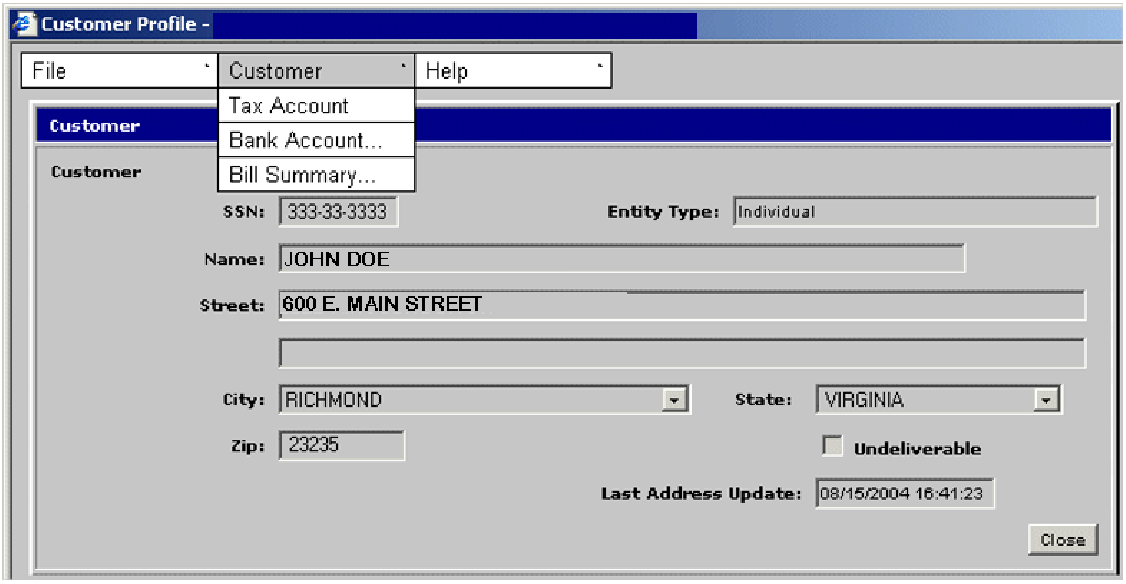
Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.

Field	Field Type	Description
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date that the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date that the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Source Entry Type	System Generated	The funding source using for the offset.
Received Date	System Generated	The date the funding source was received.
Submitted Date	System Generated	The date the funding source was submitted.
Processed Date	System Generated	The date the funding source was processed by IRMS.
Applied Amount	System Generated	The amount of the funding source that was applied to the internal offset.
Status	System Generated	The status of the funding source entry.
Amount	System Generated	The funding used to satisfy the bill.
Submitted Date	System Generated	The due date of the period or the submitted date of the source of funding, whichever is greater.
Status	System Generated	The status of the offset entry (i.e. proposed, posted, reversed).
Processed Date	System Generated	The date IRMS created the offset entry.
Cancel/Reverse Reason	System Generated	The explanation as to why the internal offset entry was cancelled or reversed, if applicable.
Tax Account Number	System Generated	Identifies the tax account to which the offset amount is going.
Tax Account Period	System Generated	Identifies the TAP to which the offset amount is posted.
Bill Number	System Generated	Identifies the bill to which the offset amount is applied.
Assessment Date	System Generated	The creation date of the bill.

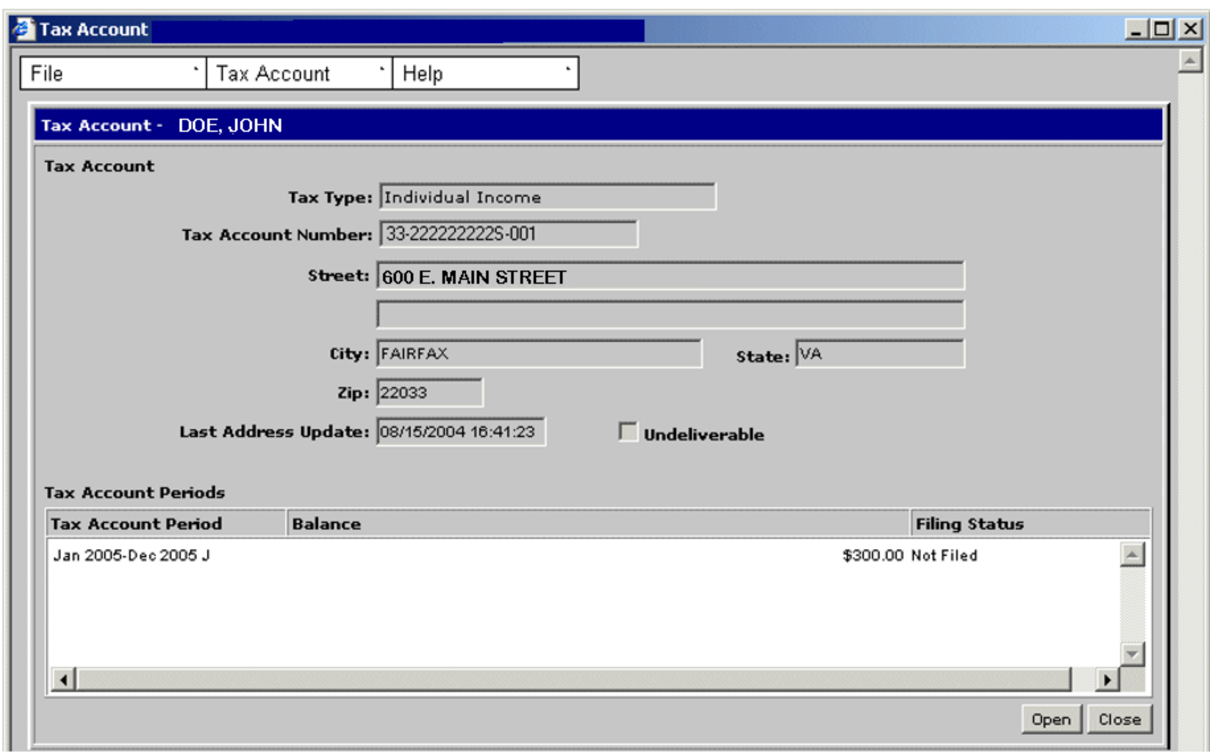
View Internal Offset Details

To view internal offset details, the following steps are performed:

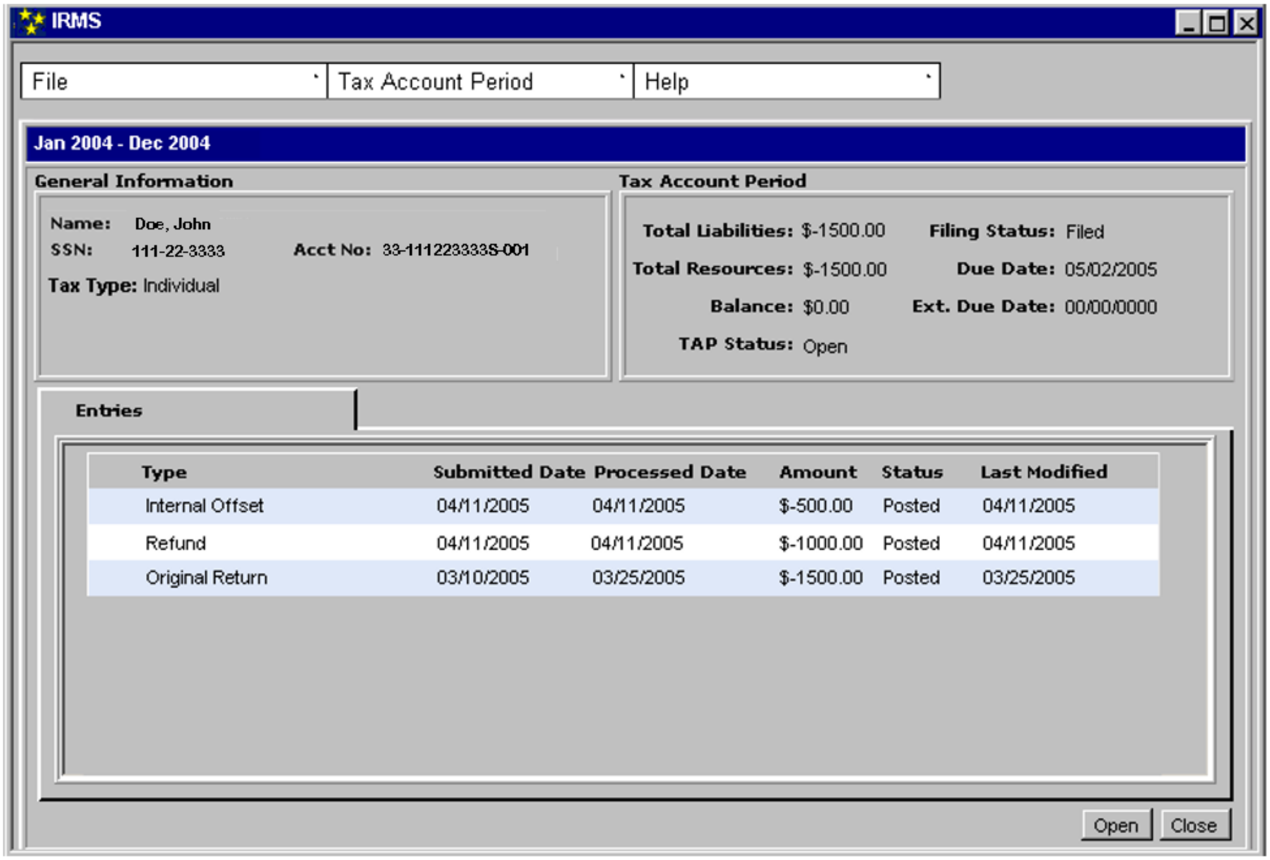
Step 1: Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).



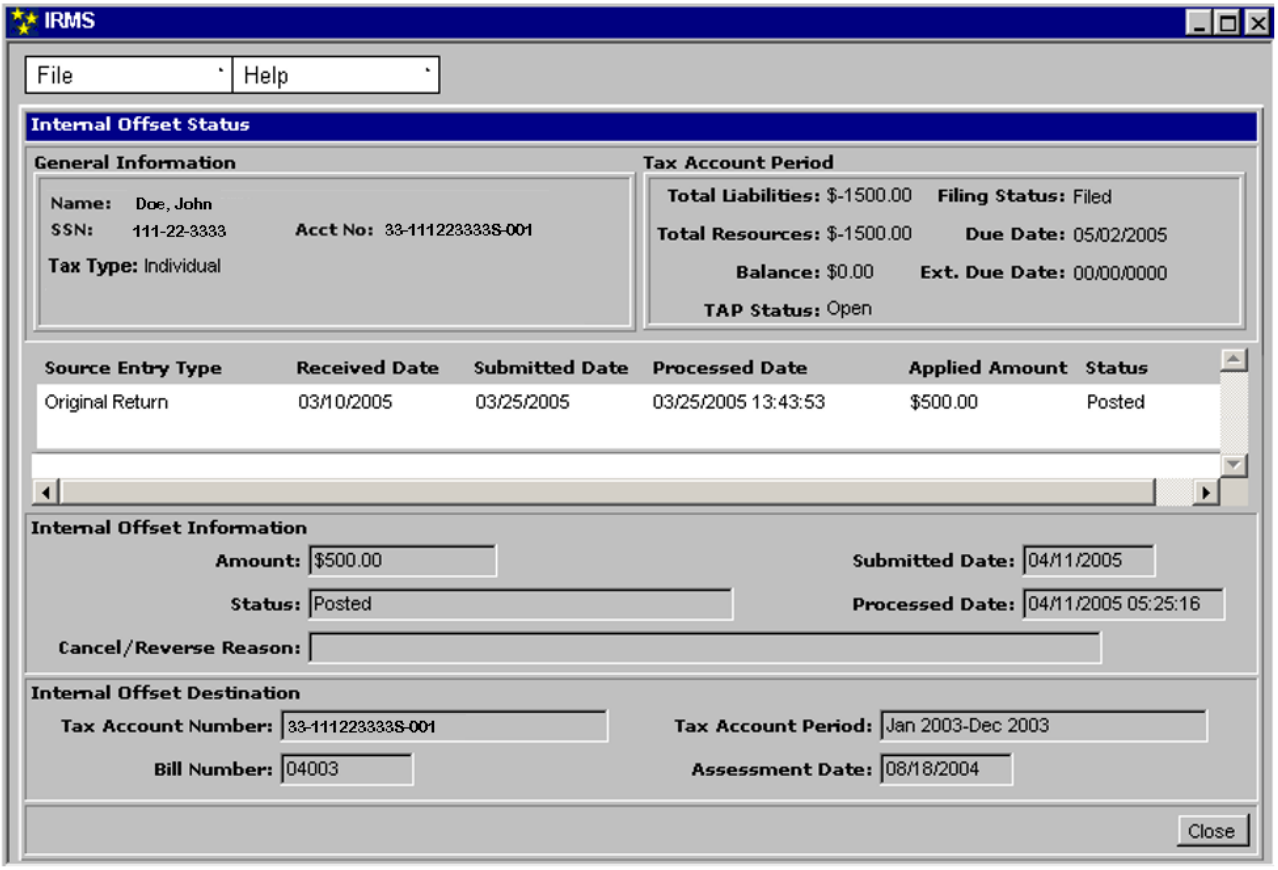
Step 2: From the Customer Profile window, select **<u>Customer: Tax Account</u>**. The Tax Account window opens.



Step 3: **Double-click** on the desired Tax Account Period entry. The Tax Account Period Entries window opens.



Step 4: **Double-click** on the Internal Offset entry.
The Internal Offset Status window opens.



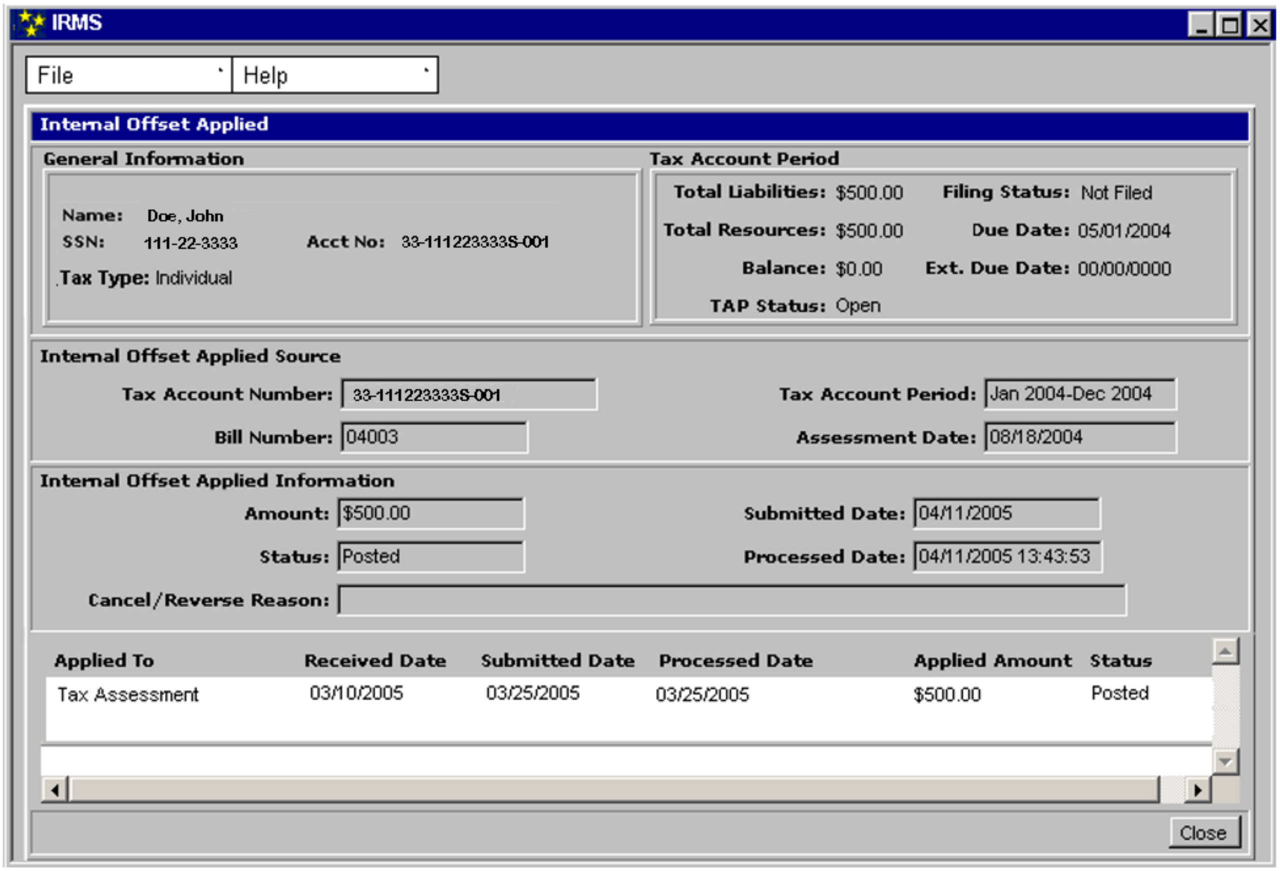
Step 5: From the **File** menu, select **Close** to exit this window and return to the Tax Account Period Entries window.

9.2.2 View Applied Internal Offset Details

IRMS creates an Internal Offset Applied entry in the TAP that is the destination for the overpaid funds. You can view detailed information related to the Internal Offset Applied entry on the Internal Offset Applied window in the IRMS Web application.

Internal Offset Applied Window

The illustration below is the Internal Offset Applied window.



Internal Offset Applied Window Fields

The table below lists the fields on the Internal Offset Applied window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	The name of the account holder (If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered).

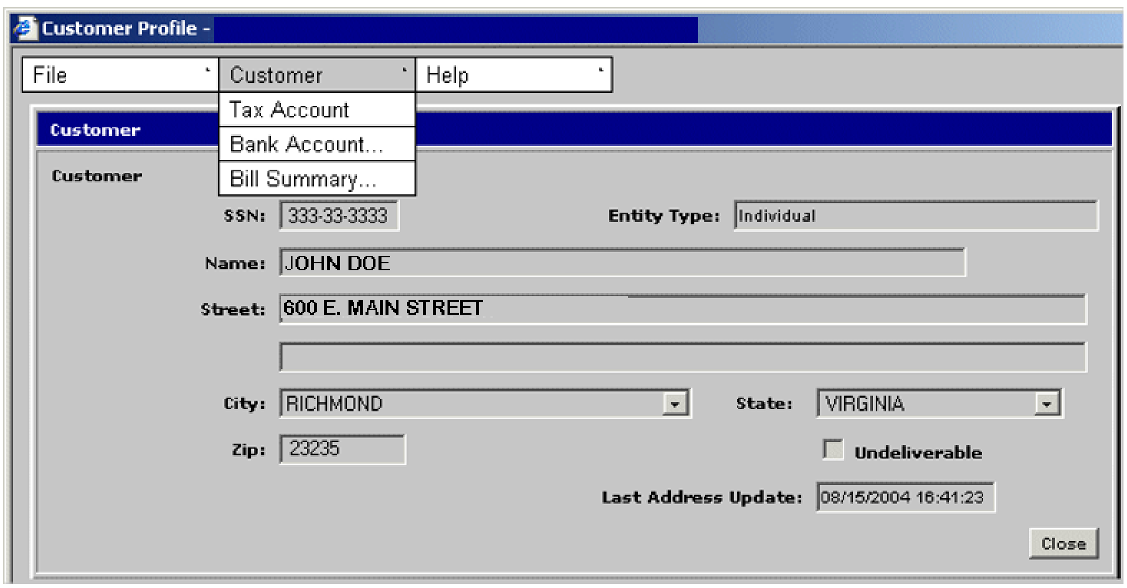
Field	Field Type	Description
SSN/FEIN	System Generated	The social security number (SSN) of the account holder(s) if an individual. The FEIN (Federal Employer Identification Number) of the account holder(s) if a Business (If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays).
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date that the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date that the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Tax Account Number	System Generated	Identifies the tax account that was the source of the funding for the internal offset.
Tax Account Period	System Generated	Identifies the tax account period that was the source of the funding for the internal offset.
Bill Number	System Generated	Identifies the bill to which the internal offset funds were applied.
Assessment Date	System Generated	The creation date of the bill to which the internal offset funds were applied.
Amount	System Generated	The funding used to satisfy the bill.
Submitted Date	System Generated	The greater of the due date of the period or the submitted date of the source of funding.
Status	System Generated	The status of the applied internal offset entry (i.e. proposed, posted, reversed).
Processed Date	System Generated	The date the applied internal offset entry was created by IRMS.
Cancel/Reverse Reason	System Generated	The explanation as to why the internal offset applied entry was cancelled or reversed, if applicable.
Applied To	System Generated	The name of the liability to which the funds were applied (i.e. tax assessment, return).
Received Date	System Generated	The date the Applied To entry was received.

Field	Field Type	Description
Submitted Date	System Generated	The date the Applied To entry was submitted.
Processed Date	System Generated	The date IRMS processed the Applied to entry.
Applied Amount	System Generated	The amount of the Applied To entry.
Status	System Generated	The current state of the Applied To entry.

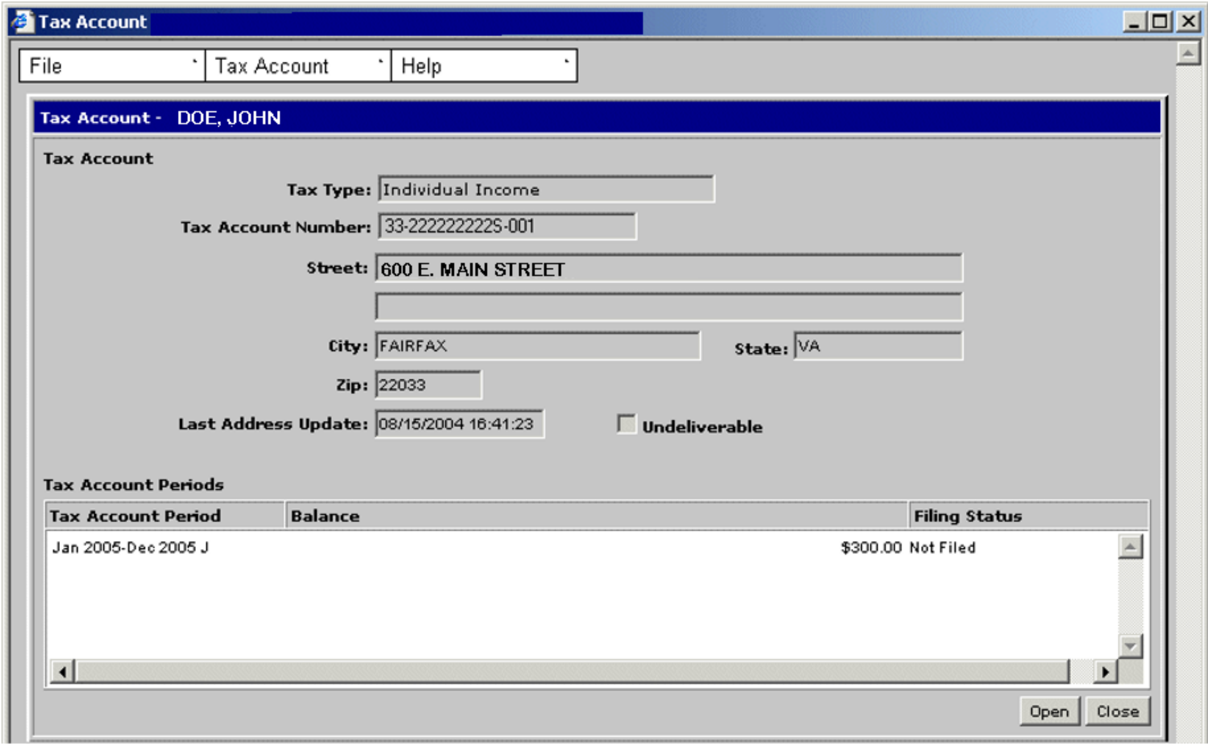
View Internal Offset Applied Details

To view detailed information about the applied internal offset, the following steps are performed:

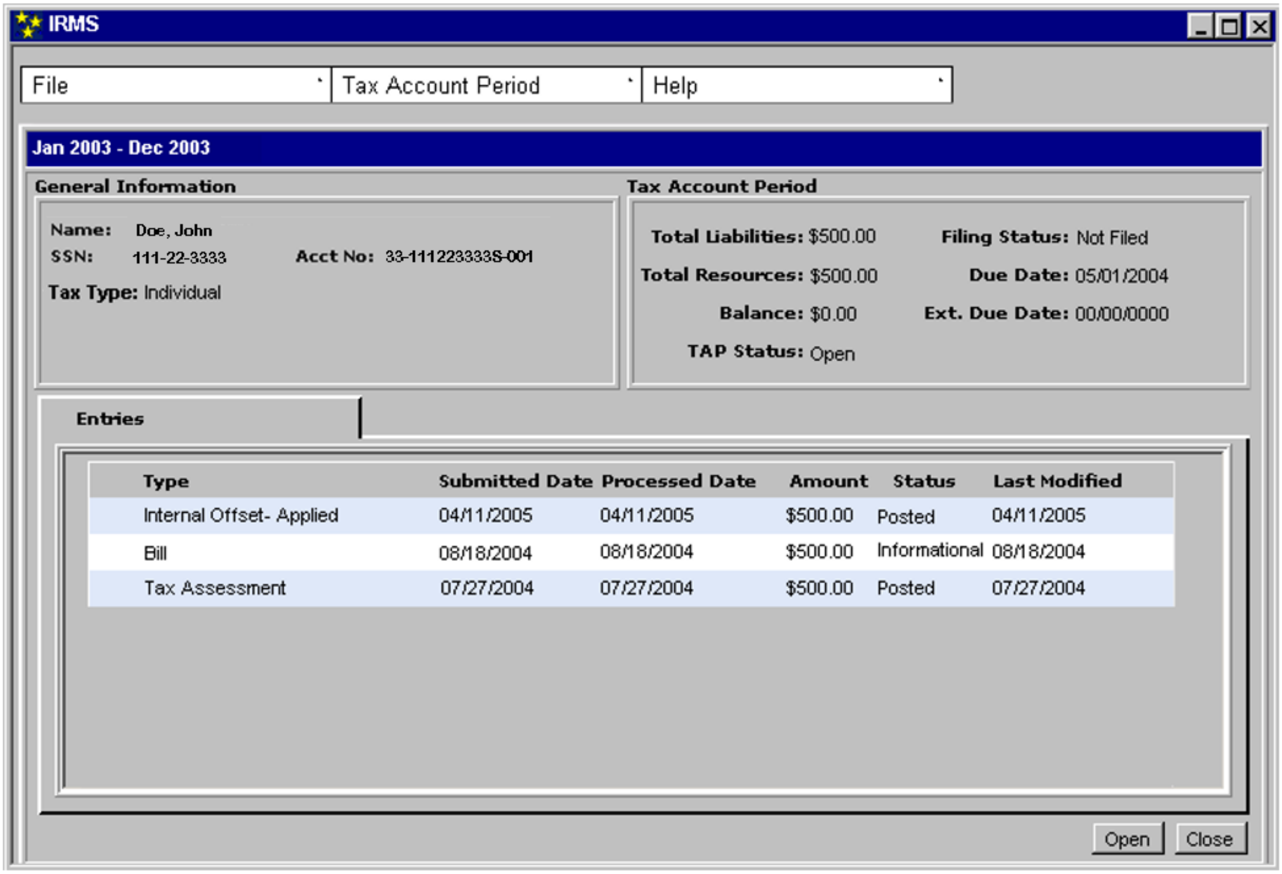
Step 1: Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).



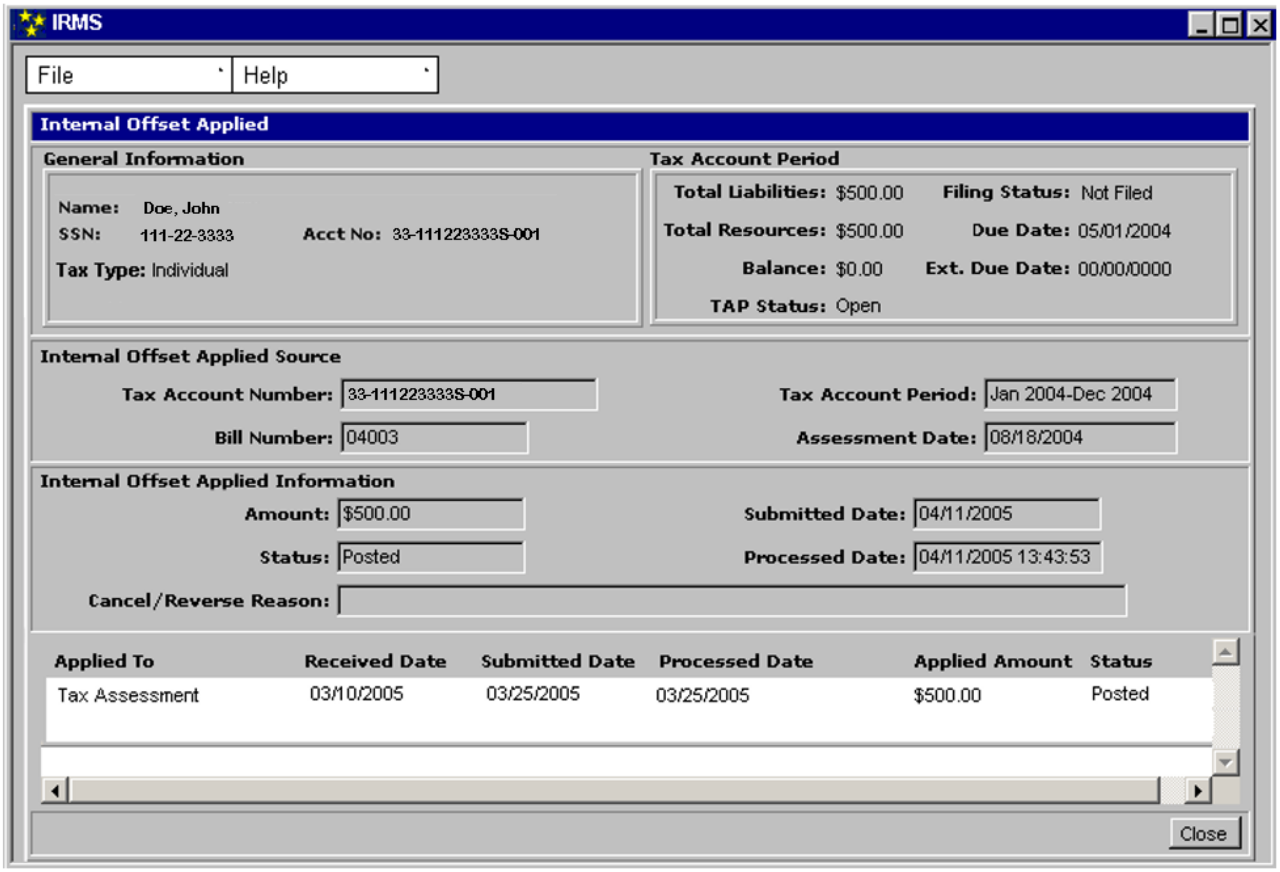
Step 2: From the Customer Profile window, select **Customer: Tax Account**. The Tax Account window opens.



Step 3: **Double-click** on the desired Tax Account Period entry.
The Tax Account Period Entries window opens.



Step 4: **Double-click** on the Internal Offset-Applied entry.
The Internal Offset Applied window opens.



Step 5: From the **File** menu, select **Close** to exit this window and return to the Tax Account Period Entries window.

9.3 *View External Offset Information*

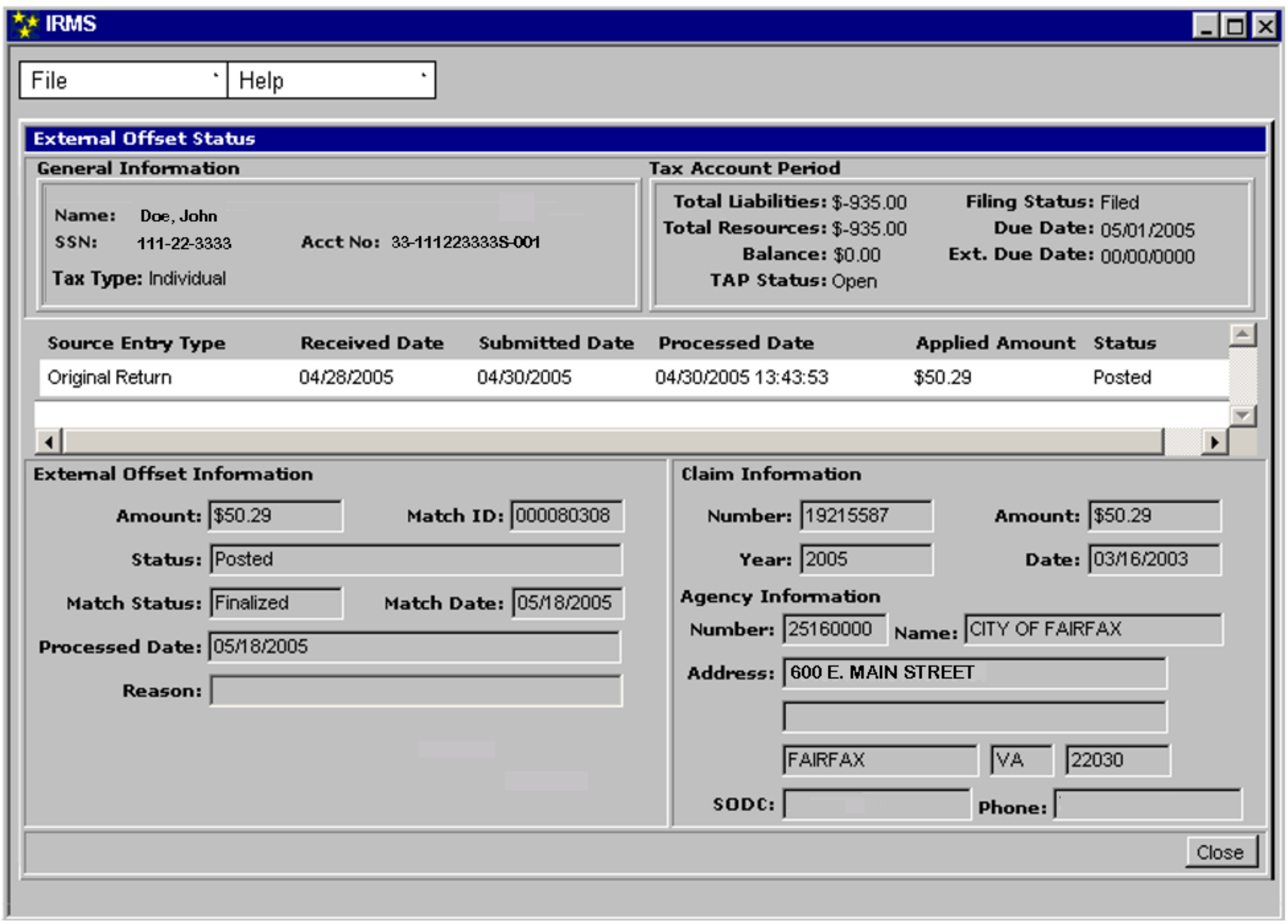
IRMS creates external offsets once all internal offsets have been satisfied. External Offset processing uses overpaid funds to satisfy a taxpayer's outstanding claims from Set-off agencies. To process external offsets, IRMS:

- Determines if there is an open set-off claim for the taxpayer
- Allocates funds to claims based on highest priority
- Continues allocating funds to claims until all set-off claims are satisfied or funds are exhausted

If the liability or claim is greater than the amount of funds available, the claim is partially satisfied. This reduces, but does not eliminate the liability or claim. A letter is sent to the taxpayer explaining that the overpayment has been applied to their existing TAX liability or claim.

External Offset Status Window

The illustration below is the External Offset Status window.



External Offset Status Window Fields

The table below lists the fields in the External Offset Status window and provides a brief description of each.

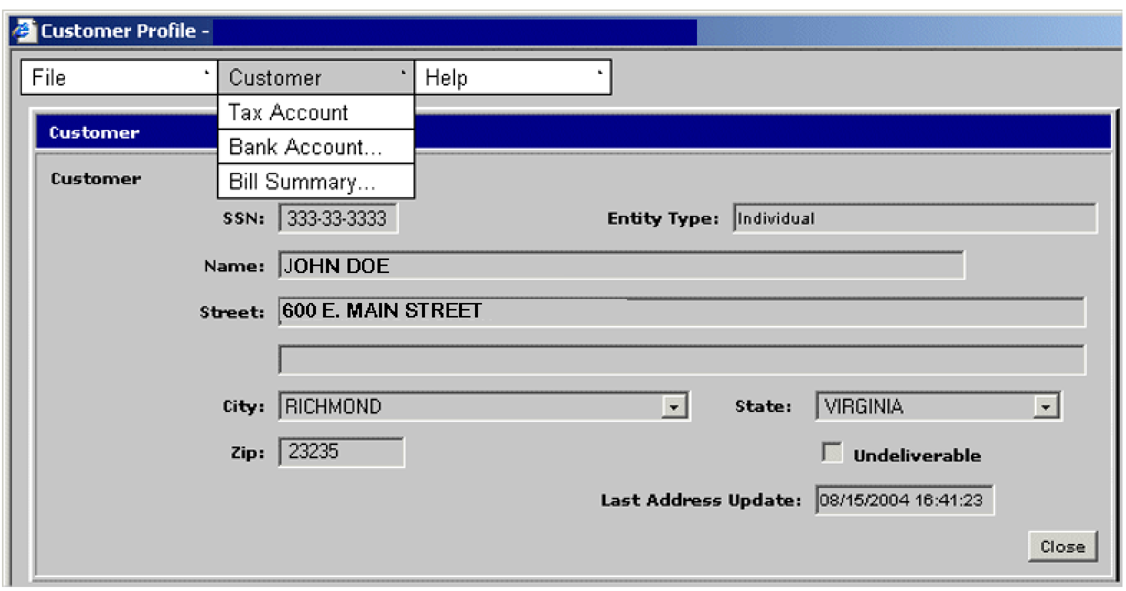
Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date that the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date that the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Source Entry Type	System Generated	The name of the source of the overpayment that funded the external offset.
Received Date	System Generated	The date the source of the overpayment was received.
Submitted Date	System Generated	The date the source of the overpayment was submitted.
Processed Date	System Generated	The date the source of the overpayment was processed by IRMS.
Applied Amount	System Generated	The amount of the source of the overpayment.
Status	System Generated	The current state of the source of the overpayment in IRMS.
Amount	System Generated	The amount applied to the claim.
Match ID	System Generated	A unique identifier that IRMS assigns to the claim.
Status	System Generated	Indicates the state of the External Offset entry (posted, pending payment, proposed, cancelled).
Match Status	System Generated	Indicates the state of the Match (finalized, active, or withdrawn).

Field	Field Type	Description
Match Date	System Generated	The date an available resource is matched to a claim.
Processed Date	System Generated	The date IRMS processes the claim.
Reason	System Generated	When populated, indicates why the offset was cancelled or reversed.
Number	System Generated	A unique identifier assigned by IRMS for this claim.
Amount	System Generated	The claim amount owed to the Set-off Agency.
Year	System Generated	The year in which the claim was initiated.
Date	System Generated	The date the claim was initiated.
Number	System Generated	The unique identifier for the Set-off agency.
Name	System Generated	The name of the Set-off agency making the claim.
Address	System Generated	The address of the Set-off agency making the claim.
SODC	System Generated	The Set-off Debt Coordinator's name.
Phone	System Generated	The contact number for the Set-off Debt Coordinator (SODC).

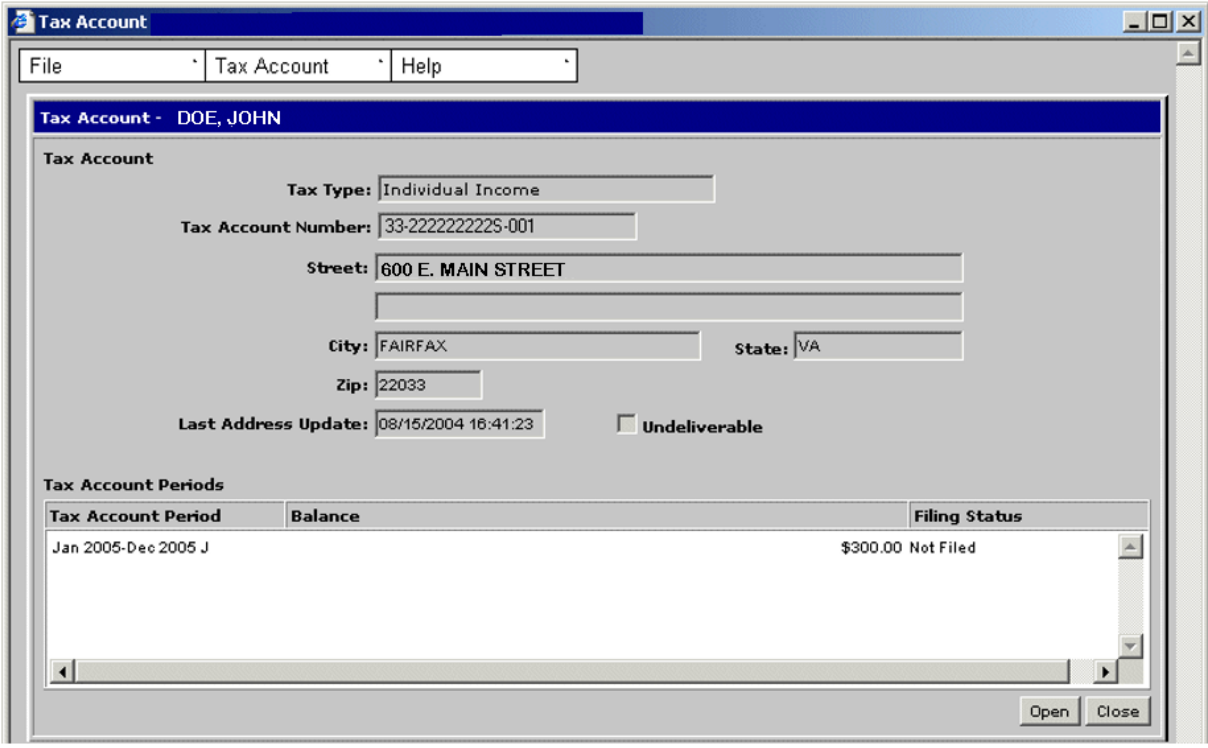
View External Offset Information

To view detailed information about the external offset, the following steps are performed:

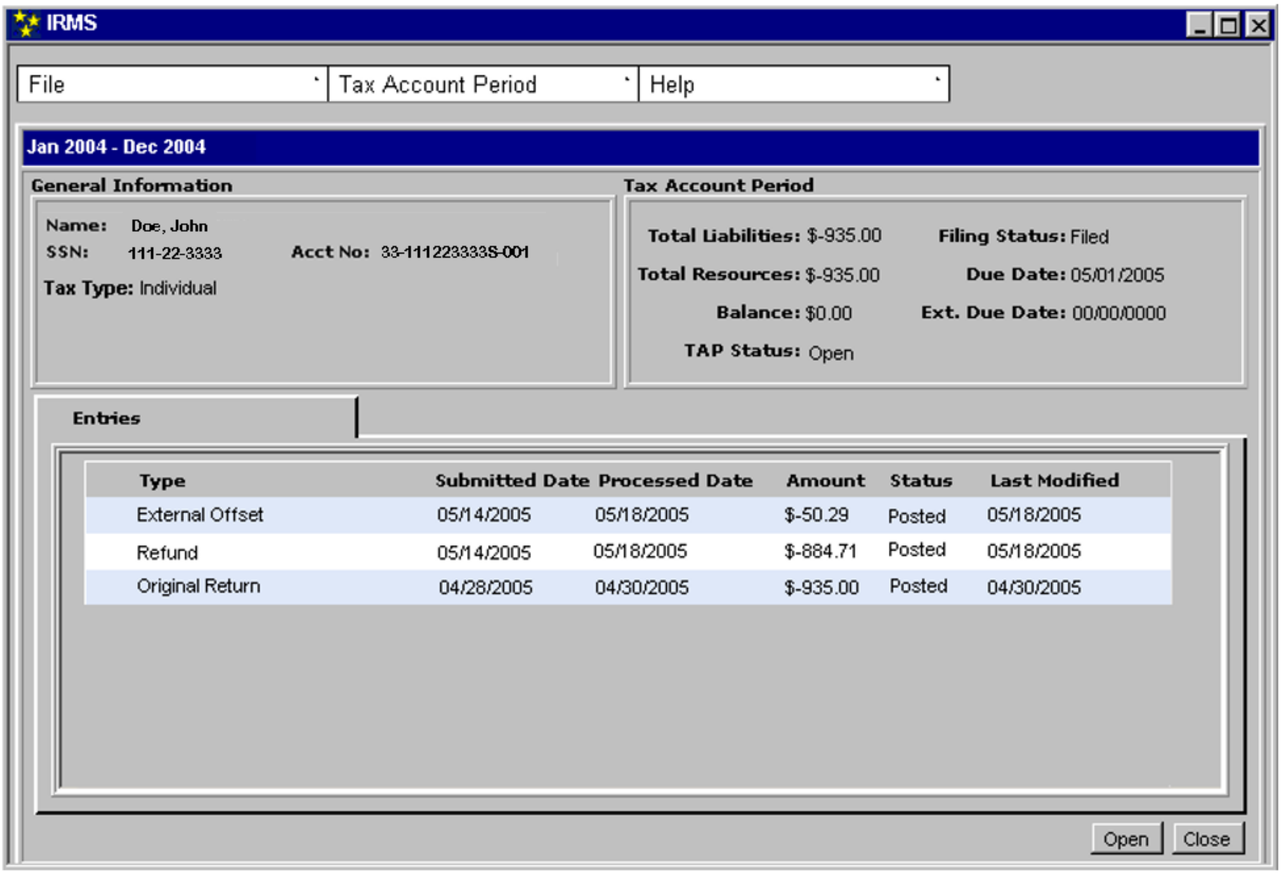
Step 1: Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).



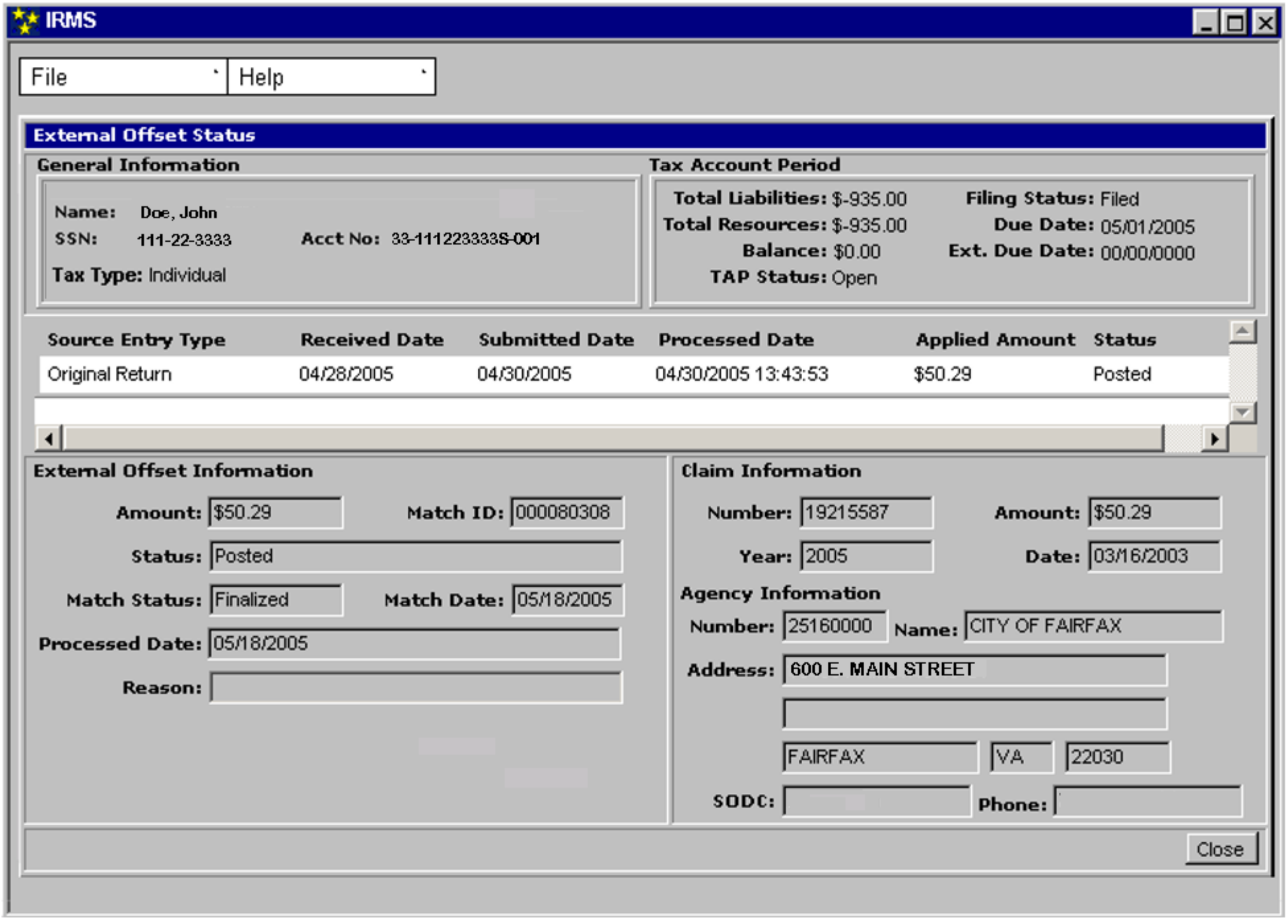
Step 2: From the Customer Profile window, select **Customer: Tax Account**. The Tax Account window opens.



Step 3: **Double-click** on the desired Tax Account Period entry.
The Tax Account Period Entries window opens.



Step 4: **Double-click** on the External Offset entry.
The External Offset Status window opens.



Step 5: Click **Close** to exit this window and return to the Tax Account Period Entries window.