Appendix 3: Local Uncollectible EESMC File Format

Virginia
DEPARTMENT
OF TAXATION
VA

Use this file format when creating a file of Local Uncollectible EESMC data to be sent to TAX.

Field Name	Start Position	End Position	Type/Length	Required	Description
fips_code	1	5	Number (5)	Yes	FIPS Code of the Locality. Must be 5-digit format - **51XXX** where 51 = Virginia and XXX = the 3-digit code for the locality.
tax_year	6	9	Number (4)	Yes	Tax Year in "YYYY" format.
external_id_type	10	10	Char (1)	Yes	Indicates whether the External ID is a SSN or FEIN by 'S' for SSN and 'F' for FEIN.
external_id	11	19	Number (9)	Yes	Customer's SSN or FEIN.
primary_last_name	20	39	Char (20)	Yes[1]	For Individual Income customers only - Last Name.
primary_first_name	40	59	Char (20)	No	For Individual Income customers only - First Name.
primary_mi	60	60	Char (1)	No	For Individual Income customers only - Middle Initial.
trust_name	61	100	Char (40)	Yes[2]	For Fiduciary Income customers only - Trust/Estate Name.
fiduciary_name	101	140	Char (40)	No	For Fiduciary Income customers only - Fiduciary Name.
assessment_date	141	148	Number (8)	Yes	Date of assessment in "MMDDYYYY" format or, if before May 1, enter "0501YYYY" where **"YYYY" is the year following the tax year.**
total_uncoll_tax	149	163	Number (15)	Yes	**Local Commissioner's** Uncollected Original Tax - Number should be in decimal format: right justified and either blank or zero filled with a decimal point and two digits to the right of the decimal (e.g., "bbbbb123245.67" where "b" represents a blank or "0000012345.67"). **The value must be = 0.**
outstand_lf_pe	164	178	Number (15)	Yes	**Local Commissioner's** Outstanding Late File Penalty - Same format as total_uncoll_tax. **The value must be = 0.**
outstand_int	179	193	Number (15)	Yes	**Local Commissioner's** Outstanding Interest - Same format as total_uncoll_tax. **The value must be = 0.**
outstand_760c	194	208	Number (15)	Yes	**Local Commissioner's** Outstanding Addition to Tax 760C/760F - Same format as total_uncoll_tax. **The value must be = 0.**
outstand_760e	209	223	Number (15)	Yes	**Local Commissioner's** Outstanding Extension Penalty - Same format as total_uncoll_tax. **The value must be = 0.**
total_lc_bal	224	238	Number (15)	Yes	Outstanding Balance of **Local Commissioner's** Computation, which should be the sum of the last field fields. **The value must be = 0.**

[1] Required only if this record is for an Individual Income customer.
[2] Required only if this record is for a Fiduciary Income customer.

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Field Name	Start Position	End Position	Type/Length	Required	Description
uncoll_lt_pe	239	253	Number (15)	Yes	Uncollected Late Payment Penalty assessed by the Local Treasurer - Same format as total_uncoll_tax. **The value must be = 0.**
uncoll_lt_in	254	268	Number (15)	Yes	Uncollected Interest assessed by the Local Treasurer - Same format as total_uncoll_tax. **The value must be = 0.**
total_uncoll_assessment	269	283	Number (15)	Yes	Total Uncollected Assessment (as of December 31), which should be the sum of the last 3 fields. **The value must be = 0.**
jan_coll_tax	284	298	Number (15)	Yes	January collected tax. Same format as total_uncoll_tax. **The value must be ≥ 0.**
jan_coll_pe	299	313	Number (15)	Yes	January Collected (Late File and Late Payment) Penalty - Same format as total_uncoll_tax. **The value must be = 0.**
jan_coll_int	314	328	Number (15)	Yes	January collected interest. Same format as total_uncoll_tax. **The value must be ≥ 0.**
jan_coll_760cf	329	343	Number (15)	Yes	January Collected Addition to Tax – 760C/760F - Same format as total_uncoll_tax. **The value must be = 0.**
jan_coll_ext_pen	344	358	Number (15)	Yes	January collected extension penalty. Same format as total_uncoll_tax. **The value must be ≥ 0.**
total_jan_coll	359	373	Number (15)	Yes	**Total January collection**, which should be the sum of the last 5 fields. Same format as total_uncoll_tax. **The value must be ≥ 0.**
balance_amt	374	388	Number (15)	Yes	**Uncollectible Balance**, calculated as the Total Uncollectible Assessment amount minus the total January Collection Amount. Same format as total_uncoll_tax. **The value must be = 0.**
item_num	389	397	Char (9)	No	Item Number from the locality's records. This is an alphanumeric field.
assess_sht_pg	398	406	Char (9)	No	Assessment Sheet Page from the locality's records. This is an alphanumeric field
assess_sht_ln	407	415	Char (9)	No	Assessment Sheet Line from the locality's records. This is an alphanumeric field.

NOTES:
- In all money fields the **value must be ≥ 0.** Blanks may be used for left fill but the entire field may not be blank. Indicate a zero amount by **0.00**.
- Positions 149 – 283 represent amounts outstanding as of December 31st.
- Positions 284 – 373 represent amounts collected after December 31st.
- Do not use periods in names. ST. JOHN should be entered as STJOHN.
- Do not use apostrophes in names. O'BRIEN should be entered as OBRIEN.
- Do not use spaces in names. VAN DORN should be entered as VANDORN.
- Hyphens are allowed in names. Example: ALVAREZ-CAMMARO.