

Forward Uncollectible Payments to TAX After the Uncollectible List is Submitted

Process

[UNCOLLECTIBLE BILL PROCESS IN THE LOCALITY](#)

Effective Date

1/1/2022

Purpose

This task is performed to submit payments for liabilities that have already been transferred to Virginia Tax as Local Uncollectibles. Locality Representatives in the Local Treasurer's Office perform this task when a tax payment is received from a customer to satisfy a tax liability after the Uncollectible data has been submitted to Virginia Tax.

Special Notes

- Payments received before the Uncollectible List is submitted to Virginia Tax may be processed in the locality.

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Receive a payment after the Uncollectible List has been submitted to Virginia Tax.
2. Review your Uncollectible List data to determine that the payment is for a bill on the list.
3. Prepare a memo to Virginia Tax with the following customer information:
 - Primary SSN
 - Secondary SSN (if any)
 - FEIN (if any)
 - Name(s)
 - Tax Year of the payment
 - Amount of the payment
 - Statement that the customer was on the submitted Uncollectible List
4. Forward the payment and memo to Virginia Tax at the following address:

Department of Taxation
Local Tax Team
Post Office Box 1217
Richmond, Virginia 23217-1217
5. Record the action taken in accordance with your Office's policies and procedures.

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