# 15 CHAPTER: LOCAL UNCOLLECTIBLE INFORMATION

For locally filed tax due returns that have not been paid in full, local treasurers collect the outstanding tax due and calculate the penalty and interest for outstanding liabilities until the end of the calendar year. After December 31<sup>st</sup>, you can send your Local Uncollectibles to TAX for collection. There are several functions involved in this process:

- Make a new list of Local Uncollectibles
- Add a taxpayer to an existing list
- Update a taxpayer record on an existing list
- Delete a taxpayer from an existing list
- Print the list before submission
- Submit the list of Local Uncollectibles to TAX.

#### **Create New List Window**

Before you can enter your uncollectible debts, you will have to create a list record in IRMS, and then you can enter each uncollectible debt one at a time.

🔯 IRMS - External		- 🗆 ×
File	* Tax Information * Help *	4
	Create New List	
	Locality: Hanover - 51085	
	Taxable Year:	
	First Name of Local Treasurer: MI:	
	Last Name:	
	Create List	
		7

The table below lists the fields in the Create New List window and provides a brief description of each.

Field	Field Type	Description
Locality	System Generated	Your locality name and number.
Taxable Year	Required	The year the uncollectible tax is for.
First Name of Local Treasurer	Required	The first name of the Treasurer for your locality.
Middle Initial of Local Treasurer	Required	The middle initial of the Treasurer for your locality.
Last Name of Local Treasurer	Required	The last name of the Treasurer for your locality.

### Local Uncollectible Entry Window

The illustration below is the Local Uncollectible Entry window – Customer Information tab.

🐕 IRMS - External		_ 🗆 ×
File L	ocal Uncollectible • Help •	<u> </u>
Local Uncollectible Entry		
Search Information		
Tax Type: Individua	I Income 👻 SSN: FEIN:	Find
Customer Information	cal Uncollectible Entry	
Customer Information		
Primary First Name:	MI: Primary Last Name:	SSN:
Secondary First Name:	MI: Secondary Last Name:	SSN:
Address Information		
Street:		
City:	State:	
Zip Code:	State:	
		Recalo Clear Save Close

Field	Field Type	Description		
Tax Type:	Required	Individual Income is the default selection for the Tax Type.		
SSN:	Required	Individual Social Security Number. Either a SSN or a FEIN is required.		
FEIN:	Required	The FEIN (Federal Employer Identification Number) for the Fiduciary.		
Primary First Name	System Generated	The Primary Name on the tax return.		
Primary Middle Initial	System Generated	The Primary Name on the tax return.		
Primary Last Name	System Generated	The Primary Name on the tax return.		
SSN	System Generated	The SSN of the Primary Name on the tax return.		
Secondary First Name	System Generated	Second name on the tax return.		
Secondary Middle Initial	System Generated	Second name on the tax return.		
Secondary Last Name	System Generated	Second name on the tax return.		
SSN	System Generated	SSN of the Second name on the tax return.		
Street	System Generated	Street address of the Primary name on the tax return.		
City	System Generated	City of the Primary name on the tax return.		
State	System Generated	State of the Primary name on the tax return.		
Zip	System Generated	Zip Code of the Primary name on the tax return.		

The table below lists the fields in the Local Uncollectible Entry window – Customer Information tab, and provides a brief description of each.

The illustration below is the Local Uncollectible Entry window - Local Uncollectible Entry tal	b.

cal Uncollectible Ent <del>ry</del>			
earch Information			1
Tax Type: Individual Income 💟 SSN: 777-77	-7272	FEIN: Find	
Customer Information Local Uncollectible Entry	. 1		
Local Uncollectible Entry	· I		1
alance of Uncollected Amount		January Collections	
Uncollected Original Tax \$	.00	Jan Collected Original Tax \$	.00
Outstanding Late Filing Penalty \$	.00	Jan Collected Penalty \$	.00
Outstanding Interest \$	.00	Jan Collected Interest \$	.00
Outstanding Addition to Tax 760C/F \$	.00	Jan Collected Addition to Tax 760C/F \$	.00
Outstanding Extension Penalty \$	.00	Jan Collected Extension Penalty \$	.00
Outstanding Commissioner's Balance \$	.00	Total Jan Collection \$	.00
Uncollected Late Payment Penalty \$	.00	Uncollectible Balance \$	.00
	.00	Assmnt Sheet Pg: Item Number	N*1
Uncollected Interest \$		Assmnt Sheet Ln: Date of Assessmer	t: 05/01/2009
Uncollected Interest \$ Total uncollected Assessment (12/31) \$	.00		

The table below identifies the fields in the Local Uncollectible Entry window – Local Uncollectible Entry tab. The outstanding uncollected amounts of the Local Commissioner's assessment and the Treasurer's penalty and interest (as of December 31<sup>st</sup>) are entered in the "Balance of Local Commissioner's Initial Assessment" fields on the left side of the tab. Any payments collected in January are entered in the "January Collections" fields on the right side of the tab.

Field	Field Type	Description
Uncollected Original Tax	Required	Uncollected tax amount assessed by the Local Commissioner.
Outstanding Late Filing Penalty	Required	Uncollected late filing penalty assessed by the Local Commissioner.
Outstanding Interest	Required	Uncollected interest calculated by the Local Commissioner.
Outstanding Addition to Tax 760C/F	Optional	Uncollected 760C or 760F addition to tax assessed by the Local Commissioner. Required if applicable.
Outstanding Extension Penalty	Optional	Uncollected penalty due to an extension assessed by the Local Commissioner. Required if applicable.
Outstanding Commissioner's Balance	System Generated	Sum of the uncollected amount assessed by the Local Commissioner.

Field	Field Type	Description
Uncollected Late Payment Penalty	Required	Amount of Treasurer's late payment penalty that has not been collected.
Uncollected Interest	Required	Amount of Treasurer's interest that has not been collected.
Total Uncollected Assessment (12/31)	System Generated	Amount of the Total Balance remaining uncollected as of December 31.
Jan Collected Original Tax	Optional	Amount of tax collected in January of the current year. Required, if applicable.
Jan Collected Penalty	Optional	Amount of penalty collected in January of the current year. Required, if applicable.
Jan Collected Interest	Optional	Amount of interest collected in January of the current year. Required, if applicable.
Jan Collected Addition to Tax 760C/F	Optional	Amount of additional tax collected in January of the current year. Required, if applicable.
Jan Collected Extension Penalty	Optional	Amount of extension penalty collected in January of the current year. Required, if applicable.
Total Jan Collection	System Generated	Total amount of all January collections.
Uncollectible Balance	System Generated	Total amount owed.
Asssmnt Sheet Pg	Optional	
Assmnt Sheet Line	Optional	
Item Number	Optional	
Date of Assessment	Required	Defaults to May 1 <sup>st</sup> of the year after the tax year. The date may be changed to a later date if the tax return was received and assessed at a later date.

### Local Uncollectible List Window

The Local Uncollectible List window displays a list of the taxpayers for whom an Uncollectible Entry has been made, including the one you just completed. Each entry is listed with summary information about the taxpayer and the debt. This window also includes information about your Locality.

The illustration below is the Local Uncollectible List window with multiple entries.

Locality Info						
Loc	ality Hanover - 51085	Amount:		ocal Treasurer: 71.00 Submitte	ed Date:	
External ID	Customer Name	Tax Type	Balance	Error	Processed Date	Local Representative
66-66-6666 55-55-5555 999-99-999 222-22-2222	DOE, JANE DOE, ESTATE DOE, JOHN DOE, JOJO	Individual Inc Fiduciary Inc Individual Inc Individual Inc	\$305.00 \$945.00 \$1300.00 \$221.00		1	Representative, L Representative, L Representative, L Representative, L
						- 

Field	Field Type	Description
Locality	System Generated	Name and FIPS Code for your locality.
Name of Local Treasurer	System Generated	Name of treasurer.
Taxable Year	System Generated	Year of the return.
Advice Amount	System Generated	Total of the Commissioner amounts listed for each taxpayer as of December 31 less January payments of Commissioner amounts.
Submitted Date	System Generated	Date the uncollectible list was submitted.
External ID	System Generated	SSN or FEIN of the taxpayer.
Customer Name	System Generated	Name of the taxpayer.
Тах Туре	System Generated	Type of tax the uncollectible is for.
Balance	System Generated	Amount to be collected.
Error	System Generated	
Processed Date	System Generated	Date uncollectible was added to the list.
Local Representative	System Generated	Name of the Representative that added the uncollectible to the list.

## 15.1 Create a Local Uncollectible Entry from a New List

You must create a new list before you can enter local collectible information. From the Create New List window, you will be able to access the Local Uncollectible Entry window to enter uncollectible information.

👷 IRMS			_ 🗆 ×
File `	Tax Information	Help *	<u> </u>
	Customer Search		
	P and I Calculator		
	Accelerated Return		
	Local Uncollectible		
	Setoffs		
	Locality Pending Transfer in Progress		
		I	
			<b>_</b>

Step 1: From the IRMS Main window, select <u>Tax Information: Local Uncollectible: Create</u> <u>New List</u>. The Create New List window displays.

😵 IRMS - Exter	mal	_ 🗆 ×
File	Tax Information     Help	<u> </u>
	Create New List	
	Locality: Hanover - 51085	
	Taxable Year:	
	First Name of Local Treasurer: MI:	
	Last Name:	
	Create List Cancel	
		2
1		

- Step 2: Enter the Taxable Year.
- Step 3: Enter the First Name of the Local Treasurer.
- Enter the MI (Middle Initial) of the Local Treasurer. Step 4:
- **Step 5:** Enter the **Last Name** of the Local Treasurer.



*Note*: If you make a mistake, clicking the **Cancel** button removes all the information to allow you to re-enter it correctly.

Step 6: Click Create List. The Local Uncollectible Entry window opens.

> The Local Uncollectible Entry window contains two tabs. After you complete the Search Information section, the system displays the populated Customer Information tab, and then you can access the Local Uncollectible tab to enter specific information about the taxpayer.

👷 IRMS - External					_ 🗆 ×
File	* Local Uncolle	ctible ' H	telp .		<u> </u>
Local Uncollectible E	int <del>ry</del>				
Search Information	n				
Tax Type: Ir	ndividual Income 😽	SSN:	FEIN:		Find
Customer Informatio	n Local Uncollectibl	e Entry			
Customer Informatio	n				
Primary First Na	me:	MI:	Primary Last Name:	SSN:	
Secondary First Na	me:	MI:	Secondary Last Name:	SSN:	
Address Information					
Str	eet:				
	ity:	1	State:		
Zip Co		j			
				Recalo Clear Save	e Close

- Step 7: Select a different **Tax Type**, if needed. Individual Income is the default selection for the Tax Type.
- Step 8: Enter the SSN (Social Security Number) or FEIN (Federal Employer Identification Number).
- Step 9: Click the Find button. IRMS populates the Customer Information section with the taxpayer demographic information.

Note: Verify that the customer's name and address matches your taxpayer information. If it does not, click Clear and start your search again.

#### Step 10: Click on the Local Uncollectible Entry tab.

The system displays Local Uncollectible Entry tab. Here, you can enter the financial details of the uncollected debt for this taxpayer. You enter the amounts for the Balance of Local Commissioner's Initial Assessment in the fields on the left side of the tab and the amounts for the January Collections in the fields on the right side of the tab.

arch Information Tax Type: Individual Income SSN: 777-77-7777 FEIN: Find		• Help		
Tax Type: Individual Income SSN: 777-77777   FEIN: Find    Exatomer Information Local Uncollectible Entry  Alance of Uncollected Amount Uncollected Original Tax \$ 00 Jan Collected Original Tax \$ 00 Jan Collected Original Tax \$ 00 Jan Collected Penalty \$ 00 Jan Collected Interest \$ 00 Outstanding Late Filing Penalty \$ 00 Jan Collected Interest \$ 00 Outstanding Extension Penalty \$ 00 Jan Collected Extension Penalty \$ 00 Uncollected Late Payment Penalty \$ 00 Uncollected Interest \$ 00 Kernet Share \$ 00 K	al Uncollectible Ent <del>ry</del>			
Sustomer Information       Local Uncollectible Entry         alance of Uncollected Amount       January Collections         Uncollected Original Tax \$       .00         Outstanding Late Filing Penalty \$       .00         Outstanding Interest \$       .00         Outstanding Addition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Uncollected Interest \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00	arch Information			
Sustomer Information       Local Uncollectible Entry         alance of Uncollected Amount       January Collections         Uncollected Original Tax \$       .00         Outstanding Late Filing Penalty \$       .00         Outstanding Interest \$       .00         Outstanding Addition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Uncollected Interest \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00	Tay Turas Individual Income V 55N/ 272.2	7.7777	EETNI Ered	
Alance of Uncollected Amount January Collections Uncollected Original Tax \$ 0.00 Jan Collected Original Tax \$ 0.00 Outstanding Late Filing Penalty \$ 0.00 Outstanding Interest \$ 0.00 Outstanding Addition to Tax 760C/F \$ 0.00 Outstanding Extension Penalty \$ 0.00 Outstanding Extension Penalty \$ 0.00 Outstanding Commissioner's Balance \$ 0.00 Uncollected Late Payment Penalty \$ 0.00 Uncollected Interest \$ 0.00 Outstanding Commissioner's Balance \$ 0.00 Outstanding Commissioner's Balance \$ 0.00 Uncollected Late Payment Penalty \$ 0.00 Outstanding Commissioner \$ Balance \$ 0.00 Outstanding Commissioner \$ 0.00 Outstanding Commissioner \$ Balance \$ 0.00 Outstanding Commissioner \$ Balance \$ 0.00 Outstanding Commissioner \$ Balance \$ 0.00 Outstanding Commissioner \$ 0	Tax Type: monodal moone SSN: 7777	mu	PEIN	
Uncollected Original Tax \$       .00         Outstanding Late Filing Penalty \$       .00         Outstanding Late Filing Penalty \$       .00         Outstanding Interest \$       .00         Outstanding Modition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Interest	ustomer Information Local Uncollectible Entr	y		
Uncollected Original Tax \$       .00         Outstanding Late Filing Penalty \$       .00         Outstanding Late Filing Penalty \$       .00         Outstanding Interest \$       .00         Outstanding Modition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Interest				
Outstanding Late Filing Penalty \$       .00         Outstanding Interest \$       .00         Outstanding Interest \$       .00         Outstanding Addition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Uncollected Interest \$       .00         Uncollected Interest \$       .00         Uncollected Interest \$       .00         Assmnt Sheet Pg:       Item Number:	alance of Uncollected Amount		January Collections	
Outstanding Interest \$       .00       Jan Collected Interest \$       .00         Outstanding Addition to Tax 760C/F \$       .00       Jan Collected Addition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00       Jan Collected Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00       Total Jan Collection \$       .00         Uncollected Late Payment Penalty \$       .00       Uncollectible Balance \$       .00         Uncollected Interest \$       .00       Assmnt Sheet Pg:       Item Number:	Uncollected Original Tax \$	.00	Jan Collected Original Tax \$	.00
Outstanding Addition to Tax 760C/F \$       .00         Outstanding Extension Penalty \$       .00         Outstanding Extension Penalty \$       .00         Jan Collected Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00         Uncollected Late Payment Penalty \$       .00         Uncollected Interest \$       .00         Assmnt Sheet Pg:       Item Number:	Outstanding Late Filing Penalty \$	.00	Jan Collected Penalty \$	.00
Outstanding Extension Penalty \$       .00       Jan Collected Extension Penalty \$       .00         Outstanding Commissioner's Balance \$       .00       Total Jan Collection \$       .00         Uncollected Late Payment Penalty \$       .00       Uncollectible Balance \$       .00         Uncollected Interest \$       .00       Assmnt Sheet Pg:       Item Number:	Outstanding Interest \$	.00	Jan Collected Interest \$	.00
Outstanding Commissioner's Balance \$     .00     Total Jan Collection \$     .00       Uncollected Late Payment Penalty \$     .00     Uncollectible Balance \$     .00       Uncollected Interest \$     .00     Assmnt Sheet Pg:     Item Number:	Outstanding Addition to Tax 760C/F \$	.00	Jan Collected Addition to Tax 760C/F \$	.00
Uncollected Late Payment Penalty \$ .00 Uncollectible Balance \$ .00 Uncollectible Balance \$ .00 Uncollected Interest \$ .00 Assmnt Sheet Pg: Item Number:	Outstanding Extension Penalty \$	.00	Jan Collected Extension Penalty \$	.00
Uncollected Interest \$	Outstanding Commissioner's Balance \$	.00	Total Jan Collection \$	.00
Uncollected Interest \$	Uncollected Late Payment Penalty \$	.00	Uncollectible Balance \$	.00
				*1
			and the second	
	Total uncollected Assessment (12/31) \$	.00	Date of Assessment	0010112000

**Step 11:** Enter the required information and all of the optional information you know.

Step 12: Click Save.

IRMS saves the information you entered.

🔁 IRMS			
File * Local Uncollectibl	e <sup>•</sup> Help	•	<u>-</u>
Local Uncollectible Entry			
Search Information			1
Tax Type: Individual Income 💙 SSN: 777	-27-7272	FEIN: Find	
Customer Information Local Uncollectible En	try		
Balance of Uncollected Amount		January Collections	
Uncollected Original Tax \$	200.00	Jan Collected Original Tax \$	10.00
Outstanding Late Filing Penalty \$	20.00	Jan Collected Penalty \$	10.00
Outstanding Interest \$	21.00	Jan Collected Interest \$	.00
Outstanding Addition to Tax 760C/F \$	.00	Jan Collected Addition to Tax 760C/F \$	.00
Outstanding Extension Penalty \$	.00	Jan Collected Extension Penalty \$	.00
Outstanding Commissioner's Balance \$	241.00	Total Jan Collection \$	20.00
Uncollected Late Payment Penalty \$	.00	Uncollectible Balance \$	221.00
Uncollected Interest \$	.00	Assmnt Sheet Pg: 2 Item Numb	ber: 00820
Total uncollected Assessment (12/31) \$	241.00	Assmnt Sheet Ln: 7 Date of Assessme	ent: 05/01/2009
		Recalc	Save Close

## Step 13: Click Close.

The Local Uncollectible Entry window closes and the Local Uncollectible List window with your entry displays.

IRMS - Externa	ı						_ 0
File	• Local Und	collectible	• Help				
Local Uncollect	ible List						1
Locality Info	ormation						
Loca	ality Hanover - 51085		Name of L	ocal Treasurer:			
Taxable y	ear: 2001 Advice	Amount:		Submitte	d Date:		
External ID	Customer Name	Tax Type	Balance	Error	Processed Date	Local Represent	tative
666-66-6666	DOE, JANE	Individual Inc	\$221.00			Representative, L	
			_			-1	
			Revalidate	Submit	Add Dele	e Update	Cancel

Step 14: Click Cancel to return to the IRMS Main window.

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Local Uncollectible Information On-Line
Version 1.0
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Note: Since you displayed this window from the Local Uncollectible Entry Window, you could perform other functions such as adding other uncollectible taxpayers to the list at this time (the buttons on the bottom of the window show the functions available). Most likely, however, you would not perform these functions by following this process. Rather, you would access the Local Uncollectible List window directly from the Tax Information Menu. Therefore, to better explain all of the functions available from this window a complete discussion is found in the next section of this chapter.

## 15.2Add a Taxpayer to an Existing Local Uncollectible List

Perform the following steps to add taxpayers to an existing Local Uncollectible List:

Step 1: From the IRMS Main Menu, select <u>Tax Information: Local Uncollectibles: Existing</u> <u>Information</u>.

RMS - Externa	1						_ 0
le	• Local Un	collectible	• Help		]		
ocal Uncollect	ible List						
Locality Info				_			
	Hanover - 51085		Name of L	ocal Treasurer:			
Taxable y	ear: 2001 Advice	Amount:		Submitted	l Date:		
External ID	Customer Name	Тах Туре	Balance	Error	Processed Date	Local Representa	ative
666-66-6666	DOE, JANE	Individual Inc	\$221.00			Representative, L	_
							-
₹							
			Revalidate	Submit	Add Dele	te Update	Cancel

The Local Uncollectible List window opens.

#### Step 2: Click Add.

The Local Uncollectible Entry window opens. The default is to the Customer Information tab.

🔯 IRMS - External			
File	Local Uncollectible	· Help ·	<u>×</u>
Local Uncollectible			
Tax Type:	ndividual Income 💉 SSN:	FEIN:	Find
Customer Informatio	on Local Uncollectible Entry		
Customer Informatic Primary First N. Secondary First N.	ame: MI:	Primary Last Name: Secondary Last Name:	\$\$N:
Address Information St	reet:		
Zip C	City:	State:	
			Recalo Clear Save Close

- **Step 3:** Select the appropriate **Tax Type**. Individual Income is the default selection for the Tax Type.
- **Step 4:** Enter the **SSN** (Social Security Number) or **FEIN** (Federal Employer Identification Number).
- **Step 5:** Click the **Find** button. IRMS populates the Customer Information section with the taxpayer demographic information.

				_
e	Local Uncolle	ectible	elp ·	
ocal Uncollectible	Entry			
Search Informat	ion			
Tax Type:	Individual Income 💌	\$\$N: 999-9	9-9999 FEIN:	Find
Customer Informa	tion Local Uncollectit	ole Entry		
Customer Informat			-1	 
Primary First	Name: Jane	MI	Primary Last Name: Doe	SSN: 666600666
	Name: Jane	MI:	Primary Last Name: Doe Secondary Last Name:	SSN: 00000000
Primary First	Name: Jane Name:			
Primary First Secondary First Address Informatio	Name: Jane Name:	MI		
Primary First Secondary First Address Informatio	Name: Jane Name: on treet: 600 E Main Stre	MI	Secondary Last Name:	
Primary First Secondary First Address Informatic S	Name: Jane Name: Son treet: 600 E Main Stre Gity: Ashland	MI		
Primary First Secondary First Address Informatic S	Name: Jane Name: on treet: 600 E Main Stre	MI	Secondary Last Name:	
Primary First Secondary First Address Informatic S	Name: Jane Name: Son treet: 600 E Main Stre Gity: Ashland	MI	Secondary Last Name:	

*Note:* Verify that the customer's name and address matches your taxpayer information.

Step 6: Click Local Uncollectible Entry to open the Local Uncollectible Entry tab. The system displays the Local Uncollectible Entry tab. Here, you can enter the financial details of the uncollected debt for this taxpayer. You enter the amounts for the Balance of Local Commissioner's Initial Assessment in the fields on the left side of the tab and the amounts for the January Collections in the fields on the right side of the tab.

IRMS			
File Local Uncollectible	• Help	•	
Local Uncollectible En <del>try</del>			
Search Information			1
Tax Type: Individual Income 💌 SSN: 777-27-	7777	FEIN: Find	
Customer Information Local Uncollectible Entry	1		
Costonier Information	1		
Balance of Uncollected Amount		January Collections	
Uncollected Original Tax \$	.00	Jan Collected Original Tax \$	.00
Outstanding Late Filing Penalty \$	.00	Jan Collected Penalty \$	.00
Outstanding Interest \$	.00	Jan Collected Interest \$	.00
Outstanding Addition to Tax 760C/F \$	.00	Jan Collected Addition to Tax 760C/F \$	.00
Outstanding Extension Penalty \$	.00	Jan Collected Extension Penalty \$	.00
Outstanding Commissioner's Balance \$	.00	Total Jan Collection \$	.00
Uncollected Late Payment Penalty \$	.00	Uncollectible Balance \$	.00
Uncollected Interest \$	.00	Assmnt Sheet Pg: Item Number	*1
Total uncollected Assessment (12/31) \$	.00	Assmnt Sheet Ln: Date of Assessment	t: 05/01/2009
		Recalc Clear	Save Close

**Step 7:** Enter the required information and all of the optional information you know.

### Step 8: Click Save.

IRMS saves the return. After you have reviewed the information, you can exit the Local Uncollectible Entry window.

	ole <sup>•</sup> Help	-	
ocal Uncollectible En <del>try</del>			
earch Information			
Tax Type: Individual Income 🗸 SSN: 9	99-99-9999	FEIN: Find	
lax type:			
Customer Information Local Uncollectible E	ntry		
Balance of Uncollected Amount	4000.00	January Collections	200.00
Uncollected Original Tax \$	1600.00	Jan Collected Original Tax \$	300.00
Outstanding Late Filing Penalty \$	.00	Jan Collected Penalty \$	.00
Outstanding Interest \$	.00	Jan Collected Interest \$	.00
Outstanding Addition to Tax 760C/F \$	.00	Jan Collected Addition to Tax 760C/F \$	.00
Outstanding Extension Penalty \$	.00	Jan Collected Extension Penalty \$	.00
Outstanding Commissioner's Balance \$	1600.00	Total Jan Collection \$	300.00
Uncollected Late Payment Penalty \$	.00	Uncollectible Balance \$	1300.00
Uncollected Interest \$	.00	Assmnt Sheet Pg: 4 Item Numbe	01040
	1600.00	Assmnt Sheet Ln: 18 Date of Assessme	at: 05/01/2009
Total uncollected Assessment (12/31) \$			

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## Step 9: Click Close.

The Local Uncollectible Entry window closes and the Local Uncollectible List window with multiple entries, including the one you just entered, displays.

cal Uncollect	tible List						
Locality Info	mation						
-	ality Hanover - 51085		Name of L	ocal Treasurer:			
Taxable y	ear: 2001 Advice	Amount:	\$27	71.00 Submitted	Date:		
ixternal ID	Customer Name	Tax Type	Balance	Error	Processed Date	Local Representation	ve 🔺
66-66-6666 55-55-5555 99-99-9999 22-22-2222	DOE, JANE DOE, ESTATE DOE, JOHN DOE, JOJO	Individual Inc Fiduciary Inc Individual Inc Individual Inc	\$305.00 \$945.00 \$1300.00 \$221.00		1	Representative, L Representative, L Representative, L Representative, L	
]							V
			Revalidate	Submit ,	Add Delet	e Update (	Cancel

Step 10: Click Cancel to return to the IRMS Main window.

## 15.3 Update a Taxpayer on the Local Uncollectible List

You can review and update previous entries made to the Local Uncollectible List window until you submit the annual list to TAX. Perform the following steps to update taxpayers on the Local Uncollectible List:

### Step 1: Select <u>IRMS Main Menu: Tax Information: Local Uncollectible: Existing</u> <u>Information</u>.

The Local Uncollectible List window opens containing all the taxpayer information you have entered. From here, you can locate the taxpayer whose information you want to update.

le Local Uncollectible List Locality Information Locality Hanover - 51085 Name of Local Treasurer: Taxable year: 2001 Advice Amount: \$2771.00 Submitted Date:  External ID Customer Name Tax Type Balance Error Processed Local Representative, L S555555 DOE, STATE Fiduciary Inc \$305.00 Representative, L	RMS - Externa	al						_ 0
Locality Information         Locality Hanover - 51085       Name of Local Treasurer:         Taxable year:       2001       Advice Amount:       \$2771.00       Submitted Date:         External ID       Customer Name       Tax Type       Balance       Processed       Local Representative         666-66666       DOE, JANE       Individual Inc       \$305.00       Representative, L       Representative, L         555-55555       DOE, ESTATE       Fiduciary Inc       \$305.00       Representative, L       Representative, L         293-93-939393       DOE, JOHN       Individual Inc       \$3130.00       Representative, L       Representative, L         222-22-2222       DOE, JOJO       Individual Inc       \$221.00       Representative, L       Representative, L	le	* Local Un	collectible	• Help				
Locality Information         Locality Hanover - 51085       Name of Local Treasurer:         Taxable year:       2001       Advice Amount:       \$2771.00       Submitted Date:         External ID       Customer Name       Tax Type       Balance       Processed       Local Representative         666-66666       DOE, JANE       Individual Inc       \$305.00       Representative, L       Representative, L         555-55555       DOE, ESTATE       Fiduciary Inc       \$305.00       Representative, L       Representative, L         293-93-939393       DOE, JOHN       Individual Inc       \$3130.00       Representative, L       Representative, L         222-22-2222       DOE, JOJO       Individual Inc       \$221.00       Representative, L       Representative, L	.ocal Uncollect	tible List						
Locality       Hanover - 51085       Name of Local Treasurer:         Taxable year:       2001       Advice Amount:       \$2771.00       Submitted Date:         External ID       Customer Name       Tax Type       Balance       Error       Processed Date       Local Representative, L         666-66-6666       DOE, JANE       Individual Inc       \$305.00       Representative, L       Representative, L         999-99-9999       DOE, JOHN       Individual Inc       \$1300.00       Representative, L         222-22-2222       DOE, JOJO       Individual Inc       \$221.00       Representative, L								
Taxable year:       2001       Advice Amount:       \$2771.00       Submitted Date:         External ID       Customer Name       Tax Type       Balance       Error       Processed Date       Local Representative         666-66-6666 555-55-555       DOE, JANE DOE, ESTATE 999-99-9999       Individual Inc DOE, JOHN DOE, JOJO       \$305.00 \$1300.00 Individual Inc \$221.00       Representative, L Representative, L	Locality Inf	ormation						
External ID       Customer Name       Tax Type       Balance       Error       Processed Date       Local Representative         666-6666       DOE, JANE DDE, EXTATE 99-99-99-99       Individual Inc 199-99-99-99       \$305.00 99-90-99       Representative, L Representative, L 1000       Representative, L Representative, L 1000         222-22-222       DOE, JOHN       Individual Inc 1000       \$1300.00       Representative, L 1000	Loc	ality Hanover - 51085		Name of L	ocal Treasurer:			
External ID     Customer Name     Tax Type     Balance     Error     Date     Local Representative       666-66-6666     DOE, JANE     Individual Inc     \$305.00     Representative, L       555-55-5555     DOE, ESTATE     Fiduciary Inc     \$945.00     Representative, L       939-99-9399     DOE, JOHN     Individual Inc     \$1300.00     Representative, L       222-22-2222     DOE, JOJO     Individual Inc     \$221.00     Representative, L	Taxable y	ear: 2001 Advice	Amount:	\$27	71.00 Submitted	Date:		
External ID     Customer Name     Tax Type     Balance     Error     Date     Local Representative       666-66-6666     DOE, JANE     Individual Inc     \$305.00     Representative, L       555-55-5555     DOE, ESTATE     Fiduciary Inc     \$945.00     Representative, L       939-99-9999     DOE, JOHN     Individual Inc     \$1300.00     Representative, L       222-22-2222     DOE, JOJO     Individual Inc     \$221.00     Representative, L								
555-55-5555       DOE, ESTATE       Fiduciary Inc       \$945.00       Representative, L         939-99-9999       DOE, JOHN       Individual Inc       \$1300.00       Representative, L         222-22-2222       DOE, JOJO       Individual Inc       \$221.00       Representative, L	External ID	Customer Name	Tax Type	Balance	Error		Local Representative	• -
999-99-9999 DOE, JOHN Individual Inc \$1300.00 Representative, L 222-22-2222 DOE, JOJO Individual Inc \$221.00 Representative, L								
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			marriadarmo	\$221.00			hopiotorikario, E	
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	<u> </u>			Paualidata	Cuburit	and Date		
				Revalidate	Submit	Add Delei		incer

**Step 2:** Click once on the desired row for the taxpayer whose information you want to update. This will highlight the row.

#### Step 3: Click Update.

The Local Uncollectible Entry window opens to the Local Uncollectible Entry tab for your selected taxpayer.

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ocal Uncollectible En <del>try</del>			
Search Information			
Tax Type: Individual Income 🗸 SSN: 777-	77-7777	FEIN: Find	
Customer Information Local Uncollectible Ent	ory		
Balance of Uncollected Amount		January Collections	
Uncollected Original Tax \$	200.00	Jan Collected Original Tax \$	10.00
Outstanding Late Filing Penalty \$	20.00	Jan Collected Penalty \$	10.00
Outstanding Interest \$	21.00	Jan Collected Interest \$	.00
Outstanding Addition to Tax 760C/F \$	.00	Jan Collected Addition to Tax 760C/F \$	.00
Outstanding Extension Penalty \$	.00	Jan Collected Extension Penalty \$	.00
Outstanding Commissioner's Balance \$	241.00	Total Jan Collection \$	20.00
Uncollected Late Payment Penalty \$	.00	Uncollectible Balance \$	221.00
Uncollected Interest \$	.00	Assmnt Sheet Pg: 2 Item Number	1 00820
Total uncollected Assessment (12/31) \$	241.00	Assmnt Sheet Ln: 7 Date of Assessment	1 05/01/2009

Step 4: Modify the information as needed.

Note: Additional tax payments received are added to any existing amount in the Jan

- Step 5: Click **Recalculate** to update the Total Balance.
- Step 6: Click Save.
- Step 7: Click Close.

The Local Uncollectible Entry window closes and you return to the Local Uncollectible List. If you changed any amounts, notice the Advice Amount also changed to reflect the update you just made.

## 15.4 Delete a Taxpayer From the Local Uncollectible List

You may find that a taxpayer will make full payment before your list is submitted to TAX. If this happens, you open the Local Uncollectible List window. Perform the following steps to delete taxpayers from the Local Uncollectible List window:

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H	ocal Uncollecti	ible List						
	Locality Info	mation						
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		Hanover - 51085		Name of L	ocal Treasurer:			
	Taxable ye	ear: 2001 Advice	Amount:	\$27	71.00 Submitted	Date:		
						Processed		
	External ID	Customer Name	Tax Type	Balance	Error	Date	Local Representative	
	666-66-6666 555-55-5555	DOE, JANE DOE, ESTATE	Individual Inc Fiduciary Inc	\$305.00 \$945.00			Representative, L Representative, L	
	999-99-9999	DOE, JOHN DOE, JOJO	Individual Inc	\$1300.00			Representative, L	
	222-22-2222	DOL, 3030	Individual Inc	\$221.00			Representative, L	
								<b>_</b>
	∢						Þ	
				Revalidate	Submit	Add Delet	e Update Car	ncel
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The illustration below is the Local Uncollectible List

**Step 1:** Click once on the row for the taxpayer who sent the payment. This will highlight the entry.

#### Step 2: Click Delete.

IRMS removes the taxpayer from the list and updates the Advice Amount field. The Local Uncollectible Entry List window refreshes. The taxpayer record no longer displays on the Local Uncollectible List window.

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ocal Uncollec	tible List						
	ality Hanover - 51085			ocal Treasurer:			
Taxable y	ear: 2001 Advice	Amount:	\$27	71.00 Submitted	,		
External ID	Customer Name	Tax Type	Balance	Error	Processed Date	Local Representative	╸┝═╽
666-66-6666 555-55-5555 999-99-9999	DOE, JANE DOE, ESTATE DOE, JOHN	Individual Inc Fiduciary Inc Individual Inc	\$305.00 \$945.00 \$1300.00			Representative, L Representative, L Representative, L	
<u> </u>		1	Revalidate	Submit	Add Delet	e Update C	E ancel
			Revalidate	Submit	Add Delet	e Update Ca	ancel

**Step 3:** Click **Cancel** to return to the IRMS Main window.

## 15.5 Print the Local Uncollectible List

Before submitting your Local Uncollectible List to TAX, you must print a copy for your office. Perform the following steps to print the Local Uncollectible List:

Step 1: From the IRMS Main window, select <u>Tax Information: Local Uncollectible: Existing</u> <u>Information</u>.

The Local Uncollectible List window opens containing all the taxpayer information you have entered.

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File	• Local Unc	ollectible	• Help				4			
Local Uncollect	ible List									
	Locality Information									
	Hanover - 51085			ocal Treasurer:						
Taxable y	ear: 2001 Advice	Amount:	\$27	71.00 Submitted I	Date:					
External ID	Customer Name	Тах Туре	Balance	Error	Processed Date	Local Representative				
666-66-6666 555-55-5555 999-99-999 222-22-2222	DOE, JANE DOE, ESTATE DOE, JOHN DOE, JOJO	Individual Inc Fiduciary Inc Individual Inc Individual Inc	\$305.00 \$945.00 \$1300.00 \$221.00			Representative, L Representative, L Representative, L Representative, L				
J						Þ	-			
			Revalidate	Submit /	Add Delet	te Update Can	cel			

### Step 2: Click Add.

The Local Uncollectible Entry window opens to the Customer Information tab.

	Local Uncollectil	ble ·	Help	•		
-	Existing Informat		· · - · I.			
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	- Int Existing E					1
earch Information						
Tax Type: Indivi	dual Income 🔽	SSN:		FEIN:	 Find	
	L. 22					
Customer Information	Local Uncollectible E	intry				
Customer Information			_		 	
Customer Information Primary First Name:		MI:	Primary Last	t Name:	55N:	
		MI:	Primary Last		\$\$N:	
Primary First Name: Secondary First Name:						
Primary First Name:						
Primary First Name: Secondary First Name: Address Information						
Primary First Name: Secondary First Name: Address Information						
Primary First Name: Secondary First Name: Address Information Street:			Secondary Last			
Primary First Name: Secondary First Name: Address Information Street: City:			Secondary Last			

Step 3: Select Local Uncollectible: Print Existing List.

The Uncollectible List is printed to your default printer.

Local Uncollectible Information On-Line Version 1.0 Step 4: Click the Close button.

The Local Uncollectible Entry window closes and you return to the Local Uncollectible List.

## 15.6 Submit Local Uncollectible List to TAX

For locally filed tax due returns that have not been paid in full, local treasurers collect the outstanding tax due and calculate the penalty and interest for outstanding liabilities until the end of the calendar year. After December 31st, the responsibility for collecting outstanding assessments transfers from the locality to the Department of Taxation (TAX).

You will use the Integrated Revenue Management System (IRMS) Web Application to submit your list of uncollectible assessments to TAX at the end of the calendar year. Your Locality must send its uncollectible list for the previous year to TAX by January 31st.

You cannot perform this task until TAX instructs you to do so. Once you receive notification from TAX, you can begin the submission process. Perform the following steps to submit the Local Uncollectible List to TAX:

Step 1: From the IRMS Main window, select <u>Tax Information: Local Uncollectible: Existing</u> <u>Information</u>.

The Local Uncollectible List window opens containing all the taxpayer information you have entered.

		collectible	• Help				
ocal Uncollecti	ible List						
Locality Info	rmation						
Loca	lity Hanover - 51085		Name of L	ocal Treasurer:			
Taxable ye		Amount:	\$273	71.00 Submitted	Date:		
External ID	Customer Name	Tax Type	Balance	Error	Processed Date	Local Representative	
666-66-6666 555-55-5555 999-99-9999 222-22-2222	DOE, JANE DOE, ESTATE DOE, JOHN DOE, JOJO	Individual Inc Fiduciary Inc Individual Inc Individual Inc	\$305.00 \$945.00 \$1300.00 \$221.00		Date	Representative, L Representative, L Representative, L Representative, L	
<u>.</u>		-		-1			-
			Revalidate	Submit /	Add Delet	e Update Cano	;el

After you have reviewed your list of taxpayers and verified that penalty and interest has been applied through December 31st of the taxable year, you use the Submit button to send your list to TAX.

Note: DO NOT click Submit to send the Local Uncollectible List to TAX until you have reviewed the list and determined that it is complete and correct. IRMS will only accept one list from each locality, so be certain that the list is complete before you submit it.

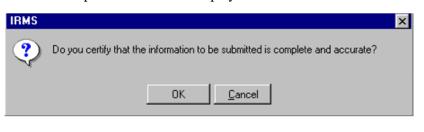
### Step 2: Click Submit.

A pop-up window listing the total Advice Amount displays on top of the Local Uncollectible List window.



*Note:* If you do not agree with the information presented in the pop-up window, clicking Cancel allows you to return to the list and make any necessary corrections.

Step 3: Click **OK** if the amount displayed in the pop-up window is correct. The pop-up window closes and a certification message asking you to certify that the information is complete and accurate displays.



*Note*: If you have made a mistake, clicking **Cancel** allows you to return to the list and make any necessary corrections.

Step 4: Click OK.

The certify	/ message	pop-up	window	closes.	and	IRMS	submits	the !	list.

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Γ	File	• Local Unc	ollectible	• Help	•			4
	Local Uncollectible List							
	Loca	ality Hanover - 51085		Name of L	ocal Treasurer:			
	Taxable y	ear: 2001 Advice	Amount:	\$27	71.00 Submitted I	Date:		
	External ID	Customer Name	Тах Туре	Balance	Error	Processed Date	Local Representative	<b>A</b>
	666-66-6666 555-55-5555 999-99-9999 222-22-2222	DOE, JANE DOE, ESTATE DOE, JOHN DOE, JOJO	Individual Inc Fiduciary Inc Individual Inc Individual Inc	\$305.00 \$945.00 \$1300.00 \$221.00			Representative, L Representative, L Representative, L Representative, L	
	•		Г	Revalidate	Submit	Add Delet	e Update Ca	ncel
				rtovalidate		Delet		
								<b>v</b>

**Step 5:** Click the **Close icon**,  $\mathbf{\times}$  to return to the IRMS Main window.