

**REQUEST FOR CORRECTION OF AN UNPAID/PAID
ASSESSMENT OF STATE INCOME TAXES**

THIS FORM IS FOR USE IN A CLEAR CASE OF ERROR ONLY; IT MUST NOT BE USED IN ANY DOUBTFUL CASE

To the Department of Taxation:

The undersigned Commissioner of the Revenue for the county/city of _____, Virginia recommends to the department that the following unpaid/paid erroneous assessment of state taxes on INDIVIDUAL OR FIDUCIARY INCOME be corrected.

I. Primary Social Security Number or FEIN	Spouse's Social Security Number
First Name, Middle Initial and Last Name (of Both if Joint) -OR- Name of Estate or Trust	
If Estate or Trust, Name and Title of Fiduciary	
Address (Number and Street) of Taxpayer or Fiduciary	
City, State and ZIP Code	

Taxable (Income) Year _____ Local Tracking _____

	Amount of Tax Due	Penalty for Late Filing	Extension Penalty	Addition to Tax (760C/760F)	Interest	Total Assessed
Assessed on Assessment Sheet						
Exoneration Recommended						
Adjusted Amount						

ESSENTIAL FACTS (NOT CONCLUSIONS) CONSTITUTING GROUNDS FOR THIS RECOMMENDATION

- | | | |
|---|---|--|
| <input type="checkbox"/> Duplicate Assessments
Item Number _____
Page Number _____ Line _____
Locality _____ | <input type="checkbox"/> Payment Sent Directly to the Department | <input type="checkbox"/> Copy of Extension Not Attached to Return
Penalty Assessed In Error |
| <input type="checkbox"/> Amended Return | <input type="checkbox"/> Refund Entered on Balance Due Line in Error / Actual Refund Return | <input type="checkbox"/> 760C Assessed / Taxpayer Met Exception |
| <input type="checkbox"/> Other (Explain) | | |

Was request for this exoneration made by taxpayer? Yes No

III. COMMISSIONER OF THE REVENUE CERTIFICATION

I hereby certify that I personally examined the foregoing; that I have personally verified the references and the figures given by comparing them with the official records of my office, and that the grounds assigned for this recommendation are true and correct to the best of my knowledge and belief.

Given under my hand this _____ day of _____,

Commissioner of the Revenue

IV. TREASURER'S CERTIFICATION OF PAYMENT

I, the undersigned Treasurer, hereby certify that the above named taxpayer did on the _____ day of _____, _____, pay to this office a total of \$ _____ on the assessment hereon described, \$ _____ of which payment was credited to the total assessed by the Commissioner of the Revenue of \$ _____ of which was assessed by the Treasurer and credited to penalty for late payment, and \$ _____ of which was assessed by the Treasurer and credited to interest.

Given under my hand this _____ day of _____,

Treasurer

INSTRUCTIONS

GENERAL INSTRUCTIONS

Use this form to correct both paid and unpaid assessments of state taxes, penalties and interest on individual or fiduciary income.

The preparation and transmittal of this form will constitute a recommendation to the Department of Taxation for the correction of the assessment. The Department of Taxation will review the recommendation and will issue a formal order of exoneration, a copy of which will be sent to the treasurer.

Fax the form to: **Exoneration Request, Office of Customer Services, (804) 254-6113**, or mail the completed form to: **Department of Taxation, Office of Customer Services, P. O. Box 1115, Richmond, VA 23218-1115, (804) 367-8031**.

COMMISSIONER OF THE REVENUE

Parts I, II and III must be prepared by the commissioner of the revenue.

If the correction is sought because there has been a double assessment, one of which is proper and the other erroneous, use the upper part of this form to cover the erroneous assessment, and under "Essential Facts (Not Conclusions) Consulting Grounds for this Recommendation," check "Duplicate Assessments."

In the case of paid assessments the commissioner of the revenue will send the treasurer the original. The treasurer will prepare Part IV, Treasurer's Certification of Payment.

If the correct assessment was made in another county or city, give name of such county or city.

Approval by the commissioner of the revenue is required.

TREASURER

In the case of paid assessments, the treasurer will prepare Part IV, Treasurer's Certification of Payment at the bottom of the form as to the payment on the assessment for which relief is recommended.

Itemize the amounts credited to the total assessed by the commissioner of the revenue, the amount, if any, credited to penalty for late payment, the amount credited to Extension Penalty, and the amount, if any, credited to interest.