

## 15 CHAPTER: LOCAL UNCOLLECTIBLE INFORMATION

In addition to viewing information about business taxpayers in your locality or up to 20 adjacent localities, and individual taxpayers regardless of their locality, you can also 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.

The illustration below is the Create New List window.

The screenshot shows a software window titled "IRMS - External" with a menu bar containing "File", "Tax Information", and "Help". A "Create New List" dialog box is open in the center. The dialog box has a blue header and contains the following fields and buttons:

- Locality:** Hanover - 51085
- Taxable Year:** [Empty text box]
- First Name of Local Treasurer:** [Empty text box]
- MI:** [Empty text box]
- Last Name:** [Empty text box]
- Buttons:** Create List, Cancel



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

| <b>Field</b>             | <b>Field Type</b> | <b>Description</b>   |
|--------------------------|-------------------|--|
| 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.                        |



| <b>Field</b>                         | <b>Field Type</b> | <b>Description</b>   |
|--------------------------------------|-------------------|--|
| Total Balance                        | System Generated  | Sum of the uncollected amount assessed by the Local Commissioner.  |
| Treasurer's Uncollected Penalty      | Required          | Amount of Treasurer's Penalty that has not been collected.   |
| Treasurer's Uncollected Interest     | Required          | Amount of Treasurer's Interest that has not been collected.  |
| Total Uncollected Assessment         | System Generated  | Amount of the Total Balance remaining uncollected as of December 31.   |
| Jan Collected 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 | Optional          | Amount of additional tax collected in January of the current year. Required, if applicable.  |
| January 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.   |
| Total Balance                        | System Generated  | Total amount owed.   |
| Assmnt 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

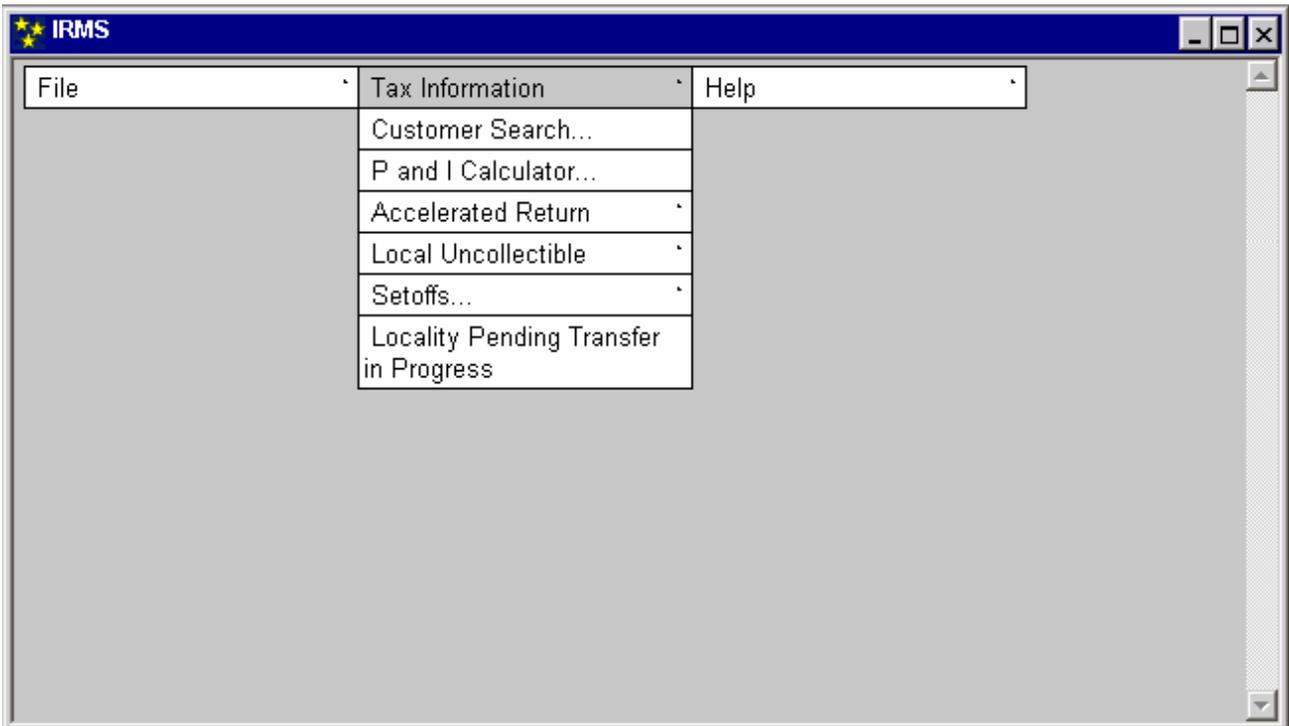
The Local Uncollectible List window displays a list of the taxpayers for whom an Uncollectible Entry has been made, including the one you just completed. Each entry is listed with summary information about the taxpayer and the debt. This window also includes information about your Locality.



| Field                | Field Type       | Description  |
|----------------------|------------------|--|
| 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.



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







IRMS

File Local Uncollectible Help

**Local Uncollectible Entry**

**Search Information**

Tax Type: Individual Income SSN: 226-32-5162 FEIN: Find

**Customer Information Local Uncollectible Entry**

**Uncollected Balance of Local Assessment as of December 31**

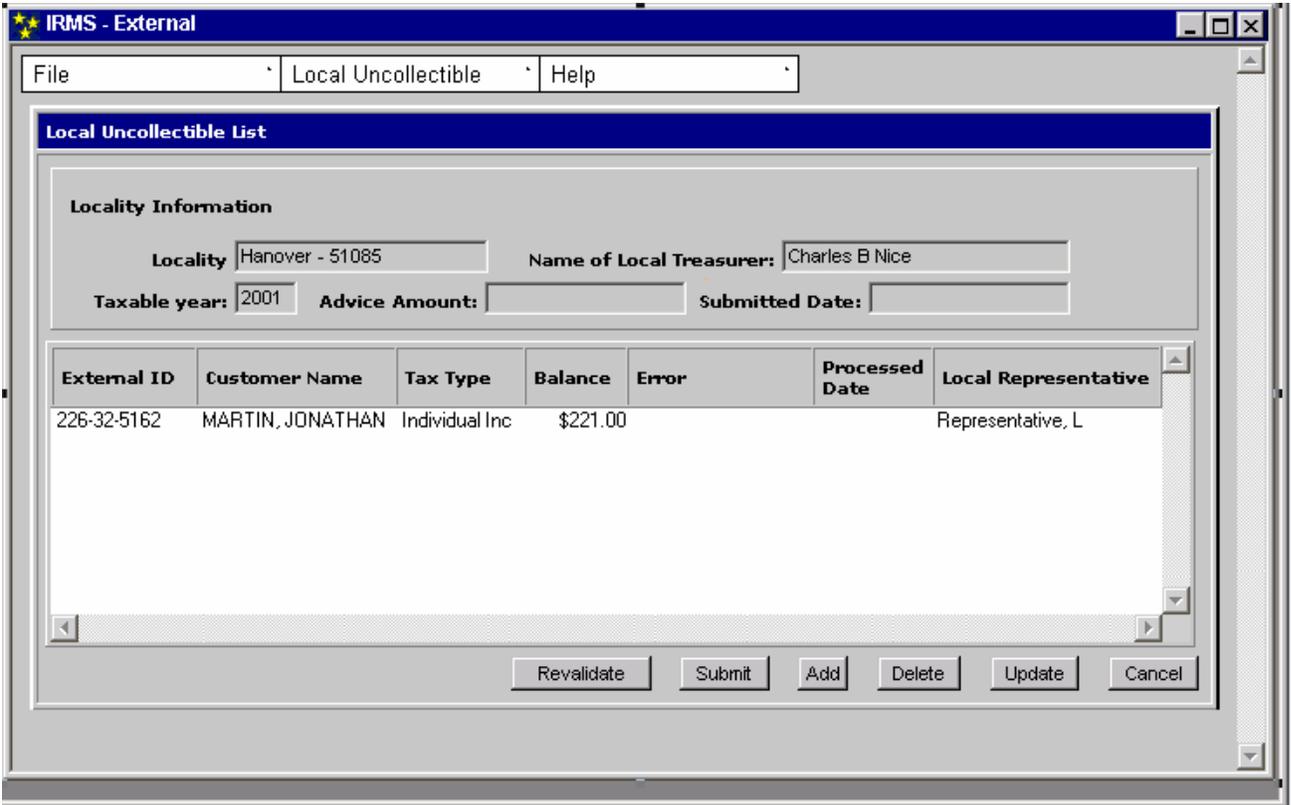
|   |               |                            |   |               |
|---|---------------|----------------------------|---|---------------|
| Total Uncollected Tax: \$               | 200.00        | <b>January Collections</b> | Jan Collected Tax: \$                   | 10.00         |
| Outstanding Initial Penalty: \$         | 20.00         |                            | Jan Collected Penalty: \$               | 10.00         |
| Outstanding Initial Interest: \$        | 21.00         |                            | Jan Collected Interest: \$              | .00           |
| Outstanding Addition to Tax -760C: \$   | .00           |                            | Jan Collected Addition To Tax- 760C: \$ | .00           |
| Outstanding Extension Penalty: \$       | .00           |                            | Jan Collected Extension Penalty: \$     | .00           |
| <b>Total Balance: \$</b>                | <b>241.00</b> |                            | <b>Total Jan Collection: \$</b>         | <b>20.00</b>  |
| Treasurer's Uncollected Penalty: \$     | .00           |                            | <b>Total Balance: \$</b>                | <b>221.00</b> |
| Treasurer's Uncollected Interest: \$    | .00           | Assmnt Sheet Pg: 2         | Item Number: 00820                      |               |
| <b>Total Uncollected Assessment: \$</b> | <b>241.00</b> | Assmnt Sheet Ln: 7         | Date of Assessment: 05/01/2005          |               |

Recalc Clear Save Close

**Step 13: Click Close.**

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





- Step 2:** Click **Add**.  
 The Local Uncollectible Entry window opens. The default is to the Customer Information tab.



**IRMS - External**

File Local Uncollectible Help

**Local Uncollectible Entry**

**Search Information**

Tax Type: Individual Income SSN: 194-75-1134 FEIN: Find

**Customer Information** Local Uncollectible Entry

**Customer Information**

Primary First Name: Sally MI: P Primary Last Name: Harris SSN: 194-  
 Secondary First Name: MI: Secondary Last Name: SSN:

**Address Information**

Street: 248 Culpepper Street  
 City: Ashland State: VA  
 Zip Code: 23085-3921

Recalc Clear Save Close



**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 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 Uncollected Balance of Local Assessment as of December 31 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 Entry**

**Search Information**

Tax Type: Individual Income SSN: 226-32-5162 FEIN: Find

**Customer Information** Local Uncollectible Entry

| Uncollected Balance of Local Assessment as of December 31 |                                  | January Collections                      |                                   |
|---|----------------------------------|--|-----------------------------------|
| Total Uncollected Tax: \$                                 | <input type="text" value=".00"/> | Jan Collected Tax: \$                    | <input type="text" value=".00"/>  |
| Outstanding Initial Penalty: \$                           | <input type="text" value=".00"/> | Jan Collected Penalty: \$                | <input type="text" value=".00"/>  |
| Outstanding Initial Interest: \$                          | <input type="text" value=".00"/> | Jan Collected Interest: \$               | <input type="text" value=".00"/>  |
| Outstanding Addition to Tax - 7600: \$                    | <input type="text" value=".00"/> | Jan Collected Addition To Tax - 7600: \$ | <input type="text" value=".00"/>  |
| Outstanding Extension Penalty: \$                         | <input type="text" value=".00"/> | Jan Collected Extension Penalty: \$      | <input type="text" value=".00"/>  |
| Total Balance: \$   | <input type="text" value=".00"/> | Total Jan Collection: \$                 | <input type="text" value=".00"/>  |
| Treasurer's Uncollected Penalty: \$                       | <input type="text" value=".00"/> | Total Balance: \$                        | <input type="text" value=".00"/>  |
| Treasurer's Uncollected Interest: \$                      | <input type="text" value=".00"/> | Assmnt Sheet Pg: <input type="text"/>    | Item Number: <input type="text"/> |
| Total Uncollected Assessment: \$                          | <input type="text" value=".00"/> | Assmnt Sheet Ln: <input type="text"/>    | Date of Assessment: 05/01/2005    |

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.

IRMS

File Local Uncollectible Help

**Local Uncollectible Entry**

**Search Information**

Tax Type: Individual Income SSN: 194-75-1134 FEIN: Find

**Customer Information Local Uncollectible Entry**

| Uncollected Balance of Local Assessment as of December 31 |         | January Collections                      |                                |
|---|---------|--|--------------------------------|
| Total Uncollected Tax: \$                                 | 1600.00 | Jan Collected Tax: \$                    | 300.00                         |
| Outstanding Initial Penalty: \$                           | .00     | Jan Collected Penalty: \$                | .00                            |
| Outstanding Initial Interest: \$                          | .00     | Jan Collected Interest: \$               | .00                            |
| Outstanding Addition to Tax -760C: \$                     | .00     | Jan Collected Addition To Tax - 760C: \$ | .00                            |
| Outstanding Extension Penalty: \$                         | .00     | Jan Collected Extension Penalty: \$      | .00                            |
| Total Balance: \$   | 1600.00 | Total Jan Collection: \$                 | 300.00                         |
| Treasurer's Uncollected Penalty: \$                       | .00     | Total Balance: \$                        | 1300.00                        |
| Treasurer's Uncollected Interest: \$                      | .00     | Assmnt Sheet Pg: 4                       | Item Number: 01040             |
| Total Uncollected Assessment: \$                          | 1600.00 | Assmnt Sheet Ln: 18                      | Date of Assessment: 05/02/2005 |

Recalc Clear Save Close

**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.

IRMS - External

File Local Uncollectible Help

**Local Uncollectible List**

**Locality Information**

Locality: Hanover - 51085 Name of Local Treasurer: Charles B Nice

Taxable year: 2001 Advice Amount: \$2771.00 Submitted Date:

| External ID | Customer Name    | Tax Type       | Balance   | Error | Processed Date | Local Representative |
|-------------|------------------|----------------|-----------|-------|----------------|----------------------|
| 225-66-2121 | BIRDHOUSE, SIMME | Individual Inc | \$305.00  |       |                | Representative, L    |
| 454-30-3111 | CARRINGTON, ESTA | Fiduciary Inc  | \$945.00  |       |                | Representative, L    |
| 194-75-1134 | HARRIS, SALLY    | Individual Inc | \$1300.00 |       |                | Representative, L    |
| 226-32-5162 | MARTIN, JONATHAN | Individual Inc | \$221.00  |       |                | Representative, L    |

Revalidate Submit Add Delete 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 **IRMS Main Menu: Tax Information: Local Uncollectible: Existing Information.**

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.

| External ID | Customer Name    | Tax Type       | Balance   | Error | Processed Date | Local Representative |
|-------------|------------------|----------------|-----------|-------|----------------|----------------------|
| 225-66-2121 | BIRDHOUSE, SIMME | Individual Inc | \$305.00  |       |                | Representative, L    |
| 454-30-3111 | CARRINGTON, ESTA | Fiduciary Inc  | \$945.00  |       |                | Representative, L    |
| 194-75-1134 | HARRIS, SALLY    | Individual Inc | \$1300.00 |       |                | Representative, L    |
| 226-32-5162 | MARTIN, JONATHAN | Individual Inc | \$221.00  |       |                | Representative, L    |

**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.

IRMS

File Local Uncollectible Help

**Local Uncollectible Entry**

**Search Information**

Tax Type: Individual Income SSN: 226-32-5162 FEIN: Find

**Customer Information** Local Uncollectible Entry

| Uncollected Balance of Local Assessment as of December 31 |               | January Collections                      |                                |
|---|---------------|--|--------------------------------|
| Total Uncollected Tax: \$                                 | 200.00        | Jan Collected Tax: \$                    | 10.00                          |
| Outstanding Initial Penalty: \$                           | 20.00         | Jan Collected Penalty: \$                | 10.00                          |
| Outstanding Initial Interest: \$                          | 21.00         | Jan Collected Interest: \$               | .00                            |
| Outstanding Addition to Tax - 760C: \$                    | .00           | Jan Collected Addition To Tax - 760C: \$ | .00                            |
| Outstanding Extension Penalty: \$                         | .00           | Jan Collected Extension Penalty: \$      | .00                            |
| <b>Total Balance: \$</b>                                  | <b>241.00</b> | <b>Total Jan Collection: \$</b>          | <b>20.00</b>                   |
| Treasurer's Uncollected Penalty: \$                       | .00           | <b>Total Balance: \$</b>                 | <b>221.00</b>                  |
| Treasurer's Uncollected Interest: \$                      | .00           | Assmnt Sheet Pg: 2                       | Item Number: 00820             |
| <b>Total Uncollected Assessment: \$</b>                   | <b>241.00</b> | Assmnt Sheet Ln: 7                       | Date of Assessment: 05/01/2005 |

Recalc Clear Save Close

**Step 4:** Modify the information as needed.



*Note:* Additional tax payments received are added to any existing amount in the Jan Collected Tax field and the sum is entered.

**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:

The illustration below is the Local Uncollectible List

| External ID | Customer Name    | Tax Type       | Balance   | Error | Processed Date | Local Representative |
|-------------|------------------|----------------|-----------|-------|----------------|----------------------|
| 225-66-2121 | BIRDHOUSE, SIMME | Individual Inc | \$305.00  |       |                | Representative, L    |
| 454-30-3111 | CARRINGTON, ESTA | Fiduciary Inc  | \$945.00  |       |                | Representative, L    |
| 194-75-1134 | HARRIS, SALLY    | Individual Inc | \$1300.00 |       |                | Representative, L    |
| 226-32-5162 | MARTIN, JONATHAN | Individual Inc | \$221.00  |       |                | Representative, L    |

**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.



IRMS - External

File Local Uncollectible Help

**Local Uncollectible List**

**Locality Information**

Locality: Hanover - 51085 Name of Local Treasurer: Charles B Nice

Taxable year: 2001 Advice Amount: \$2771.00 Submitted Date:

| External ID | Customer Name    | Tax Type       | Balance   | Error | Processed Date | Local Representative |
|-------------|------------------|----------------|-----------|-------|----------------|----------------------|
| 225-66-2121 | BIRDHOUSE, SIMME | Individual Inc | \$305.00  |       |                | Representative, L    |
| 454-30-3111 | CARRINGTON, ESTA | Fiduciary Inc  | \$945.00  |       |                | Representative, L    |
| 194-75-1134 | HARRIS, SALLY    | Individual Inc | \$1300.00 |       |                | Representative, L    |
| 226-32-5162 | MARTIN, JONATHAN | Individual Inc | \$221.00  |       |                | Representative, L    |

Revalidate Submit Add Delete Update Cancel

**Step 2:** Click **Add**.  
 The Local Uncollectible Entry window opens to the Customer Information tab.



IRMS - External

File Local Uncollectible Help

**Local Uncollectible List**

**Locality Information**

Locality: Hanover - 51085 Name of Local Treasurer: Charles B Nice

Taxable year: 2001 Advice Amount: \$2771.00 Submitted Date:

| External ID | Customer Name    | Tax Type       | Balance   | Error | Processed Date | Local Representative |
|-------------|------------------|----------------|-----------|-------|----------------|----------------------|
| 225-66-2121 | BIRDHOUSE, SIMME | Individual Inc | \$305.00  |       |                | Representative, L    |
| 454-30-3111 | CARRINGTON, ESTA | Fiduciary Inc  | \$945.00  |       |                | Representative, L    |
| 194-75-1134 | HARRIS, SALLY    | Individual Inc | \$1300.00 |       |                | Representative, L    |
| 226-32-5162 | MARTIN, JONATHAN | Individual Inc | \$221.00  |       |                | Representative, L    |

Revalidate Submit Add Delete Update Cancel

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.

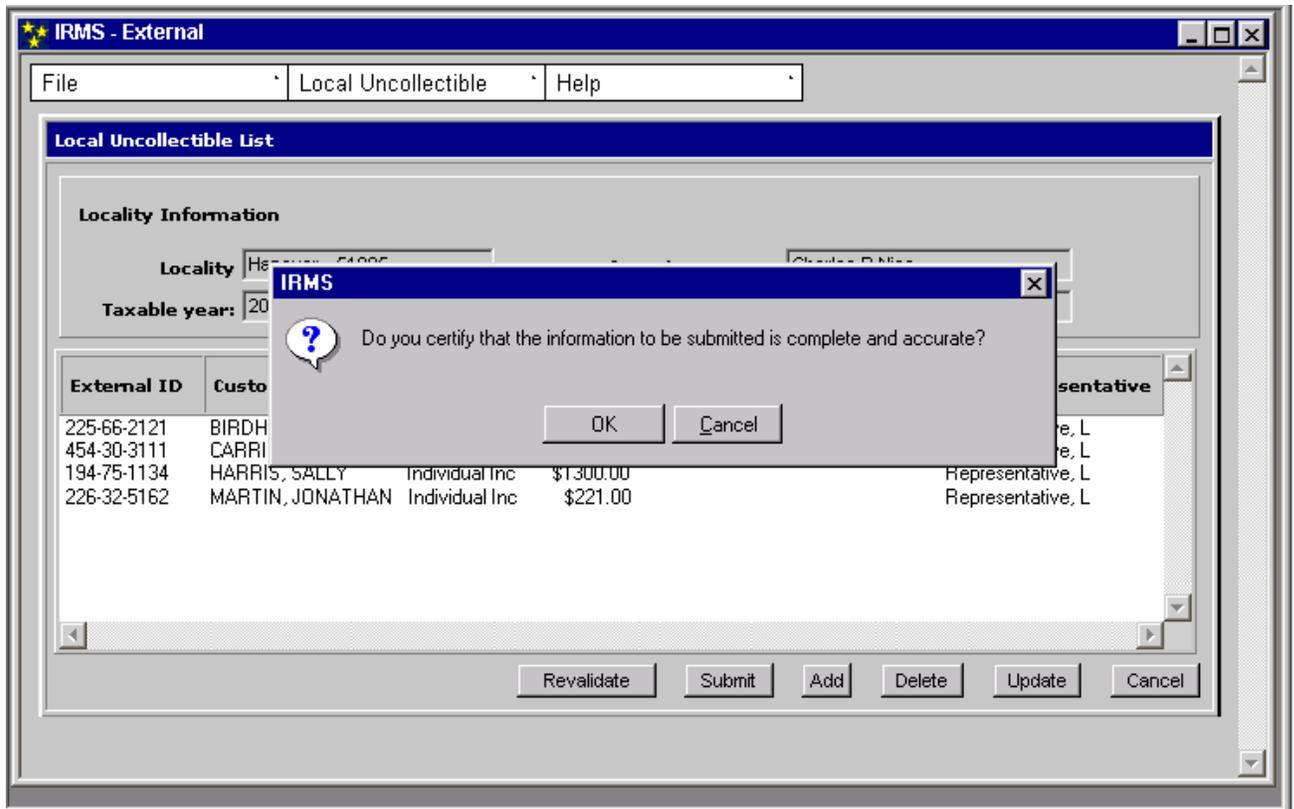


**Note: DO NOT** click **Submit** to send the Local Uncollectible List to TAX until you have reviewed the list and determined that it is complete and correct. IRMS will only accept **one** list from each locality, so be certain that the list is complete before you submit it.

**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 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.

