

Set-Off Program Information Guide



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INTRODUCTION TO SET-OFF DEBT COLLECTION PROGRAM

The Virginia Department of Taxation's Set-Off Debt Collection Program consists of the Individual Set-Off Collection Program and the Comptroller's Vendor Debt Set-Off (CDS) Program. These two programs follow a similar process with the exception that only state agencies are eligible to participate in the Vendor Debt Set-Off Program.

The Virginia Department of Taxation (TAX) is responsible for administering this program regarding set-off agency participation. This information guide describes the Set-Off program.

The Individual Set-Off Debt Collection Program

The Set-Off Debt Collection Program is a legal remedy for collecting delinquent debts owed to Virginia's administrative government units and courts. The Code of Virginia Set-Off Debt Collection Act and the State Lottery Law, Section 58.1520 through 58.1-535 and Sections 58.1-4000 through 58.1-4028, respectively, authorizes and governs the program.

TAX administers the Set-Off Debt Collection Program. Government units and courts that submit claims are referred to as set-off agencies. Each time a match occurs between a claim and a Virginia Individual Income Tax refund and certain Virginia State Lottery prizes, the associated funds, at the option of the set-off agency, are used to satisfy the delinquent debt(s).

The Comptroller's Vendor Set-Off Debt (CDS) Collection Program (for STATE AGENCIES ONLY)

The Comptroller's Vendor Debt Set-Off Program (CDS) is designed to intercept targeted vendor payments to offset debts owed by vendors to state agencies. This program was developed jointly by the Department of Accounts (DOA) and the Department of Taxation (TAX). The CDS program falls under the authority of the Comptroller of Virginia, and the Debt Collection Act, sections 2.1-726 through 2.1-735 of the Code of Virginia.

This document is intended to provide guidance and procedures to set-off agency personnel who are responsible for debt collection. It is not intended to give guidance or procedures to disbursing agencies or accounts payable personnel.

The process of matching payment to debts constitutes the primary role of the CDS program. As invoices from disbursing agencies are processed nightly by DOA, vendor payment records are produced. These payment records are sent to TAX to be matched against debts owed to agencies before checks are written.

A "disbursing agency" is a state agency that contracts with a vendor for services and initiates payment for invoices through CARS (the Commonwealth Accounting and Reporting System). A "set-off agency" is a state agency that has a receivable (debt) owed

to them and participated in the program.

Some types of vendor payments will not be eligible for matching against debts. DOA, with the guidance of the Office of the Attorney General, will determine which types of vendor payments are eligible to be matched against debts. For information on which types of vendor payments are eligible, contact your DOA representative.

DOA is responsible for notifying disbursing agency personnel about the CDS process; its effect on vendor payments initiated by the agency; how a disbursing agency can recognize that a payment has been reduced by this process; and how to deal with a vendor who calls a disbursing agency because all or part of his/her payment has been reduced.

Program Cycles

Time Frame	Claim Submission Action
	Department of Taxation sends an annual “Participation Verification” e-mail to each set-off agency. This e-mail is to confirm that you intend to continue participation in the Debt Set-Off Program.
November 1	<p>First-day agencies are eligible to submit claims to the Department of Taxation for the next participating year (i.e., you may begin submitting claims for the participating year 2035 on November 1st of 2034).</p> <p>Claims for participating year 2035 may be submitted any time from November 1, 2034 through December 31, 2035; however, these claims will only be eligible for matching against monies that become available from January 1, 2035 through December 31, 2035. All claims must be resubmitted each year.</p>
January 1	Start of the set-off participating year.
December 31	End of the set-off participating year. All claims are purged from IRMS.

Program Day (calendar days)	Match Related Actions
Day 1	Department of Taxation notifies set-off agency that available funds have been matched to the agency’s debt. This is also referred to as the “match date.”
Day 10	<p>Within 10 calendar days of the match date, set-off agencies must notify the debtor in writing that the Department of Taxation is holding available funds against the debt. The purpose of the letter is to inform debtors they have 30 calendar days to contest the validity of the debt before the funds are seized.</p> <p>Set-off agencies must also certify to TAX by the 10th calendar day from the match date that they have notified the debtor. This action is referred to as “Certified” or “Certification.”</p> <p>Matches that are not certified within 10 days of the match date will default, which means an agency forfeits its right to these funds towards that particular debt.</p>
Day 11-40	<p>The debtor has 30 calendar days to contest the debt beginning with the date the set-off agency notified the debtor about the funds being held for the debt.</p> <p>If the debtor contests the claim, the agency must update the contest date on the Certify/Contest Window. The contested status is required to be updated every 30 days thereafter by updating the “contested date.”</p> <p>This process is referred to as “Contesting.”</p>
Day 40-60	<p>If the debtor does not contest the claim, the set-off agency has 60 calendar days from the match date (or 20 days from the end of the contest window) to finalize the match. Finalization refers to updating your match with the final resolution of the funds. Your choices are to take all, part, or none of the funds that were offered toward the debt. Matches that are not finalized by the 60th day will default, which means you forfeit your rights to any of these funds for that particular debt.</p>
	<p>Within 2 days of your finalization action, if the finalized amount was greater than zero, TAX will send a letter to the debtor informing them of the final disposition of their funds. This is referred to as the “Finalization letter.”</p>
First Week of Each Month	<p>A payment information file containing matches finalized for amounts greater than zero during the prior month is sent to each set-off agency and payment is initiated through the Department of Accounts.</p>

Submitting Claims

The set-off agency, after completion of the agency's legal collection process, will submit a claim including the delinquent debt amount and the debtor information. Set-off agencies may submit claims to TAX beginning November 1st each year for the next participating year.

Set-off agencies may submit claims or update claims at any time throughout the year either by file transfer or by keying them on-line. The claims filed become part of the automated processing of tax returns and lottery winnings.

Agencies must resubmit claims each year. The department will purge all claims at the end of each calendar year. Agencies may submit claims for the next participating year beginning on November 1, and may continue to submit claims throughout the year until December 31 of the following year. These claims will receive a priority by agency type and date of claim submission for the participating year of the claims.

Claim Priorities

Claims will be given the following priority for matching:

Department of Taxation
Child Support Enforcement
State Agencies, State Authorities, State Boards, and Courts
Local Departments of Social Services
Counties, Cities, Towns, Local Authorities

Claims received for processing are prioritized based on the agency priority specified above and the date the claim was validated by TAX for the participating year of the claims.

Claims submitted electronically to TAX must be submitted in the format specified in the file format section of this document. Claims may also be entered on-line using the Maintain Claim Screen. On-line training will be provided for all new participants. Training will be computer based and can be completed at your location.

TAX will accept multiple claims for one debtor's social security number, or the set-off agency may choose to combine the amounts of the debt into a single claim.

***NOTE:** If the set-off agency chooses not to combine multiple claims for one debtor (social security number), the set-off agency will receive separate notification and payments on each claim.*

The Department will not accept or process claims less than \$5.00. Once a new claim file is processed, TAX will send the set-off agency a claim number Assignment file, which contains all claim numbers that have been assigned to these

claims as well as any invalid claims that require correction (for more information on invalid claims see *Errors Associated with Claims* below). For claims submitted on-line, the claim number is displayed to the user at the time of entry.

The claim number should be retained by the set-off agency, as this is the identifier for this debt in our system.

Errors Associated with Claims

TAX will validate all claims submitted electronically. The Department will provide each set-off agency with a file listing all claims containing errors. Agencies are responsible for correcting these errors and returning the corrected claim information to TAX. The Department will consider uncorrected claims invalid and will not match such claims. Claims are not eligible will receive a new priority from the original priority; therefore it is advantageous to submit claim corrections as soon as possible.

Matching Monies to Claims

The system matches a tax refund or lottery prize with a claim by Social security number. The system generates files daily listing monies being held (matched) on claims for a set-off agency. These files are transmitted electronically to each agency for which claims have been matched.

NOTE: Lottery prizes paid directly by retailers (prizes less than \$599.00) are excluded from the set-off program.

Certifying a Debt

The set-off agency must send a letter notifying the debtors of the set-off transaction and the specific debt owed. This is known as the Certification Date. The date of notification must be entered by day 10 as noted in “Program Cycles” listed above.

Debtor Contest of Claim

The debtor has the right to contest the validity of a claim before the set-off agency. The debtor must give written notice to contest a claim within 30 calendar days from the mailing date of the set-off agency’s letter. This will suspend further set-off action. When final determination of the validity of the debt is determined the agency will finalize the match in order to collect or release the funds being held.

Finalizing Matches

If the debtor does not contest the debt by the time the 30 days has expired, the set-off agency must finalize the match. The department’s automated system will default a set-off match when the match has not been certified within 10 days and/or finalized or contested within 60 calendar days from the match date.

***NOTE:** TAX forwards payment to the set-off agency and mails a finalization letter to the debtor.*

Payments to the Set-Off Agencies

Set-off agencies receive funds collected via the Set-Off Debt Collection Program once a month. The first week of each month, TAX initiates payment action for finalized matches. The Department of Accounts then makes payments to:

State Agencies using Intra-agency Transfers (IAT)

Political Sub-divisions/Court/Local Department of Social Services with vouchers/checks or EDI.

Localities using Electronic Data Interchange (EDI)

The Department sends a file to each agency for which payment has been issued as part of the payment-initiation process. Agencies receive their payment file listing all the accounts for which monies are being paid the first week of each month and the actual payment around the 16th of each month.

PARTICIPATION IN THE SET-OFF DEBT PROGRAM

General Information for New Participants

Each new participant in the Set-Off Debt Collection Program must submit a Set-Off Participation Form along with a letter of authorization signed by the head of the governing body. Each set-off agency must submit this form only when they want to begin participating in the program. The form provides specific information required from each set-off agency. Each agency will also be required to complete a SA-IRMS-E Form, which will allow the agency to perform on-line functions for adding and maintaining claims as well as the ability to send and receive electronic files.

Want to Participate? Here's how.

For those agencies that are not currently in the Set-Off Debt Collection Program and want to participate, visit www.tax.virginia.gov to obtain a Set-Off Participation Form, System Access Request Form and to receive participant information. After a Set-Off Participation Form has been received by TAX, the Department records will be updated.

Once all the forms have been processed, log-on IDs and training information will be sent to new participating agencies.

All new agencies must participate in set-off program training. This training is computer based and must be completed by all agency personnel participating in the set-off program in order for the log-on ID to be activated.

TAX will work through the Set-Off Debt Coordinator (SODC) as the official contact with the set-off agency. The Department will provide the specified SODC with all processed letters. Refer to Section 58.1-524 of the Code of Virginia for the notification statute.

When to Submit the Form

A Set-Off Participation Form must be sent any time a new set-off agency wants to begin participating in the Set-Off Debt Collection Program.

Set-off agencies must notify TAX in writing when any information appearing on the form requires changing or correcting during the year.

Acknowledgment of Participation Letter

TAX will e-mail an Acknowledgment of Participation letter to acknowledge receipt of the Set-Off Participation Form and to confirm the information on the form. An acknowledgment letter will be e-mailed acknowledging that the Department has processed your confirmation form. This letter will also contain your agency number (assigned by TAX), which is used for submitting and maintaining claims for each agency,

as well as for payment distribution. (For more information on agency numbers, see the “Agency Number” sections of this document.)

Annual Participation Verification Letter

Each year, the Department will e-mail the Annual Participation Verification letter to agencies currently participating in the Set-Off Debt Collection Program. The set-off agency should receive this letter during early October.

The letter contains information that the department has on record regarding the set-off agency’s participation in the Set-Off Debt Collection Program. Please verify that the information showing on the Annual Participation Verification letter is correct.

Acknowledgment of Participation Verification Modifications Letter

If changes are sent to the Department, we will make the changes to our records and send an e-mail to the agency acknowledging that the changes have been made.

IRMS SET-OFF FILE LAYOUTS

Set-off agencies will submit two files to TAX and receive seven in return. All files will have the agency number added to the file name. These files are summarized below with detailed file layouts following.

FILES SENT FROM SET-OFF AGENCIES TO TAX	
NEW-CLAIM-UPDATE-CLAIM- <AGENCY NUMBER>.TXT	"This file is used to submit new claims or to update existing claims (changes, deletions, or reinstatements).
MATCH-UPDATE-<AGENCY NUMBER>.TXT	This file is used to provide updates to your existing matches regarding certifications, finalization, and contested claims.

FILES SENT FROM TAX TO SET-OFF AGENCIES	
CLAIM-NUMBER-ASSIGNMENT- <AGENCY NUMBER>.TXT	This file is used to provide you the assigned claim number on new claims and/or to return any claims with errors (new or updates.) This file will be sent as a result of processing your "New-Claim-Update-Claim" file.
MATCH-<AGENCY NUMBER>.TXT	This file is used to notify you of funds that have been matched to your claims. This replaces the SOC-1 and SOC-2 forms.
PAYMENT –INFORMATION-> AGENCY NUMBER>.TXT	This file is used to inform you of payment transactions for matches your agency finalized in the previous month.
MATCH-UPDATE-ERRORS AGENCY NUMBER>.TXT	This file is used to report errors associated with the processing of your "Match-Update" file.
PRE-DEF-UPD-CONTEST-DATE- <AGENCY NUMBER>.TXT	This file is used to notify your agency of matches that pending default and/or to notify your agency of contested matches that need updating.
DEFAULTED-MATCH- <AGENCYNUMBER>.TXT	This file is used to notify your agency of matches that have been defaulted.
NEW CLAIM-FILE-ERRORS- <AGENCY NUMBER>.TXT	This file is used to notify your agency of new claims submitted with errors that prevent them from being processed and a claim number being assigned.

File: NEW CLAIM-UPDATE-CLAIM-<AGENCY NUMBER>.TXT

This file is sent from the set-off agency to TAX to submit new claims or to update existing claims (changes, deletions, or reinstatements).

"

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes/No	Number assigned by TAX to uniquely identify the claim. When you submit new claims to TAX this field must be blank. When you submit updates to existing claims, this field is required. This is a numeric field.
Filler	9	9	1		The filler is a pipe.
Claim Name	10	49	40	Yes	Claimant name. For business debts, the preferred format is the legal business name or trading-as name, For individual debts the format is last name, first name and middle initial format. Please separate each name with a space. Suffixes may be included in this field, if applicable.
Filler	50	50	1		The filler is a pipe.
Agency Number	51	59	9	Yes	Set-off agency number assigned by TAX. This field is numeric. For state agencies, this number will only contain 7 digits and should be left-justified.
Filler	60	60	1		The filler is a pipe.
Agency Information	61	100	40	No	Text entered for the purpose of identifying your debt. This information is not used by TAX.
Filler	101	101	1	Yes	The filler is a pipe.

Field Name	Start Position	End Position	Length	Required	Description
Update Action	102	102	1	Yes	Identifies the requested action to be taken on a claim: A = Add a new claim C = Change to an existing claim D = Delete a claim R = Reinstate a claim
Filler	103	103	1	Yes	The filler is a pipe
External ID Indicator	104	104	1	Yes	Must be S for SSN or F for FEIN (Federal Employer Identification Number). This is a numeric field.
Filler	105	105	1	Yes	The filler is a pipe
External ID (SSN/FEIN)	106	114	9	Yes	The debtor's SSN or FEIN depending upon the SSN/FEIN indicator setting.
Filler	115	115	1	Yes	The filler is a pipe.
Claim Year	116	119	4	Yes	Calendar year for which the claim is being submitted ("YYYY" format).
Filler	120	120	1	Yes	The filler is a pipe.
Claim Amount	121	134	14	Yes	Amount of the claim. The number will be right-justified and either blank or zero filled with a decimal point and two digits right of the decimal (i.e., "bbbbbb12345.67" where "b" represent a blank or "00000012345.67"). This amount should be a positive amount. If the decimal point is not included in the submission, our system will assume a whole number. In other words, 3000 = \$3000.
Filler	135	184	50		This filler 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	185	185	1	Yes	Should be set to B when you submit new claim, or set to D when you submit updates to an existing claim.

File: MATCH-UPDATE-<AGENCY NUMBER>.TXT

This file is sent from your set-off agency to TAX and provides us with updates to existing matches regarding certifications, finalizations, and contested claims.

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	9		The filler is a pipe.
Agency Number	18	18	9		Assigned set-off agency number. For state agencies, this number will only contain 7 digits and should be left-justified. This is numeric field.
Filler	19	19	1		The filler is a pipe.
Update Action	20	20	1	Yes	Identifies the action to be taken on a match: C = Certification F =Finalization T =Contest
Filler	21	21	1		The filler is a pipe.
External ID Indicator	22	22	1	Yes	Must be S for SSN of F for FEIN (federal employer identification number).
Filler	23	23	1		The filler is a pipe.
External ID (SSN/FEIN)	24	24	24	Yes	Debtor's SSN or FEIN depending upon the SSN/FEIN indicator setting. This is a numeric field.
Filler	33	33	1		The filler is a pipe.
Match ID	34	42	9	Yes	Unique ID assigned by TAX when the claim is matched with available funds. Must be used to request an update to a match.
Filler	43	43	1		The filler is a pipe.
Date of Certification	44	51	8	No	Date you notified the debtor that funds were matched and being held for their claim ("MMDDYYYY" format). To accommodate for blank fields, this should be programmed as a character field.
Filler	52	52	1		The filler is a pipe.

Field Name	Start Position	End Position	Length	Required	Description
Date of Contest	53	60	8	No	Date the debtor contested the claim or to indicate an updated date of the contest (“MMDDYYYY” format). To accommodate for blank fields, this should be programmed as a character field.
Filler	61	61	1		The filler is a pipe.
Finalized Amount	62	75	14	No	Amount of available resources your agency is authorizing TAX to turn over to your agency to be applied to the claim. The number will be right-justified and filled with either blanks or zeros with a decimal point and two digits right of the decimal (i.e., “bbbb12345.67” where “b” represents the blank , or “0000012345.67”). This amount should be a positive amount. If the decimal point is not included in your submission, our system will assume a whole number. In other words, 3000 = \$3000.
Filler	76	125	50		This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	126	126	1	Yes	Should be set to F to identify this file type.

File: CLAIM-NUMBER-ASSIGNMENT-<AGENCY NUMBER>.TXT

This file is sent from TAX to the set-off agency and provides the assigned claim number for your new claims and/or returns any claims with errors (new updates). New claims submitted that contain errors will not be eligible for matching until the error is corrected. Updated claims submitted that contain errors will not be updated until the error is resolved.

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	1		The filler is a pipe.
Claim Name	10	49	40	Yes	Debtor's name as you submitted it on your claim.
Filler	50	50	1		The filler is a pipe.
Agency Number	51	59	9	Yes	Assigned set-off agency number. For state agencies, this number will only contain 7 digits and should be left-justified.
Filler	60	60	1		The filler is a pipe.
Agency Information	61	100	40	No	Text entered by your agency for the purpose of identifying the claim. This information is not used by TAX.
Filler	101	101	1		The filler is a pipe.
External ID Indicator	102	102	1	Yes	Value will be S for SSN or F for FEIN, as you submitted it.
Filler	103	103	1		The filler is a pipe.
External ID (SSN/FEIN)	104	112	9	Yes	Debtor's SSN or FEIN, depending upon the External ID indicator.
Filler	113	113	1		The filler is a pipe.
Claim Year	114	117	4	Yes	Calendar year for which the claim was submitted ("YYYY" format).
Filler	118	118	1		The filler is a pipe.
Claim Amount	119	132	14	Yes	Claim amount submitted. The format is right-justified and zero-filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67").
Filler	133	133	1		The filler is a pipe.

Field Name	Start Position	End Position	Length	Required	Description
Date Processed by TAX	134	134	8	Yes	Date your claim was processed (“MMDDYYYY” format).
Filler	142	142	1		The filler is a pipe.
Invalid Claim Indicator	143	143	1	No	Used to inform the set-off agency that there is an error on the claim. If set to Y the invalid claim is invalid.
Filler	144	144	1		The filler is a pipe.
Invalid Claim Reason	145	398	254	No	<p>Indicates the reason the claim was invalid.</p> <p>The possible errors for New Claims are:</p> <ul style="list-style-type: none"> • Claim Amount cannot be less than \$5.00. • Claim Amount is invalid. • Claim Name does not correspond to Customer Name. • Claim Name was not entered or is invalid. • Claim Year was not entered or is invalid. • Customer does not exist in the system. • The Agency Number should be associated with an agency that is active. • The External ID Type was not entered or is invalid. • The External ID was not entered or is invalid. <p>The possible errors for Update Claims are:</p> <ul style="list-style-type: none"> • Claim Amount cannot be changed if the Claim Status is Paid or Deleted. • Claim Amount cannot be less than the total of Released, Match and Finalize amounts.

Field Name	Start Position	End Position	Length	Required	Description
					<ul style="list-style-type: none"> • Claim cannot be Deleted due to the missing/invalid Claim Name. • Claim cannot be Deleted once it has been paid. • Claim cannot be Reinstated, as the Agency Number is associated with an agency that is not active. • Claim cannot be Reinstated, as the Claim Status is not Deleted. • Claim cannot be Reinstated due to missing/invalid Claim Name. • Claim Name cannot be changed if the Claim Status is Paid or Deleted. • External ID cannot be changed if the Claim Status is other than Invalid. • External ID Type cannot be changed if the Claim Status is other than invalid. • Prior-year claims cannot be changed. • Prior-year claims cannot be Reinstated. • Update Action is invalid. • Claim Number Agency or External ID is invalid. • Agency Status is not active. • Record Type is Invalid.

Field Name	Start Position	End Position	Length	Required	Description
Filler	399	448	50		This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	449	449	1	Yes	This field value should be set to C to indicate file type.

File: MATCH-<AGENCY NUMBER>.TXT

This file is sent from TAX to your set-off agency to inform you of funds that have been matched to your claims. This file replaces the current SOC-1 and SOC-2 forms. (Changes from the previous version of this file layout are bold-faced.)

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	1		The filler is a pipe.
Claim Name	10	49	40	No	Debtor's name as you submitted it on your claim.
Filler	50	50	1		The filler is a pipe.
Agency Number	51	59	9	Yes	Assigned set-off agency number. For state agencies, this number will only contain 7 digits and should be left-justified.
Filler	60	60	1		The filler is a pipe.
Agency Information	61	100	40	No	Text entered by your agency for the purpose of identifying the claim. This information is not used by TAX.
Filler	101	101	1		The filler is a pipe.
External ID Indicator	102	102	1	Yes	Value will be S for SSN or F for FEIN as you submitted it.
Filler	103	103			The filler is a pipe.
External ID (SSN/FEIN)	104	112	9	Yes	Debtor's SSN or FEIN, depending upon the External ID indicator.
Filler	113	113	1		The filler is a pipe.
Match ID	114	122	9	Yes	Unique ID assigned by TAX when the claim is matched with available funds.
Filler	123	123			The filler is a pipe.
Match Date	124	131	8	Yes	Date the claim was matched with an available resource, such as refund, lottery winnings, or vendor payments ("MMDDYYYY" format).

Field Name	Start Position	End Position	Length	Required	Description
Filler	132	132	1		The filler is a pipe.
Match Amount	133	146	14	Yes	Amount of available funds that was matched to the claim. The number will be right-justified and zero-filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67").
Filler	147	147	1		The filler is a pipe.
Payee Name	148	197	50	No	Name of the customer as it appears on the source of the available funds (tax refund, lottery winnings, or vendor payment). The name will be in last name, first name, and middle initial order.
Filler	198	198	1		The filler is a pipe.
Address Line 1	199	298	100	No	Address line of the customer as it appears on the source of the available funds.
Filler	299	299	1		The filler is a pipe.
Address Line 2	300	339	40	No	Second address line (if applicable) of the customer as it appears on the source of the available funds.
Filler	340	340	1		The filler is a pipe.
City	341	380	40	No	City of the customer as it appears on the source of the available funds.
Filler	381	381	1		The filler is a pipe.
State	382	383	2	No	State abbreviation of the customer as it appears on the source of the available funds.
Filler	384	384	1		The filler is a pipe.
Zip Code	385	394	10	No	9-digit zip code of the customer as it appears on the source of the available funds (xxxxx-xxxx format).
Filler	395	395	1		The filler is a pipe.
County Code	396	397	2	No	Code to represent the country.
Filler	398	398	1		The filler is a pipe.

Field Name	Start Position	End Position	Length	Required	Description
Funding Source	399	399	1	Yes	Field identifies the funding source of the funds that were matched to your claim. Values are: 0 = Tax Refund, 1 = Lottery Payment, 2 = DOA Vendor Payment.
Filler	400	449	50		The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	450	450	1	Yes	Set to E to indicate the file type.

File: PAYMENT-INFORMATION-<AGENCY NUMBER >.TXT

This file is sent from your set-off agency to TAX and provides you with information on payment transactions being made for matches that were finalized in the previous month.

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	1		The filler is a pipe.
Claim Name	10	49	40	Yes	Debtor's name as you submitted it on your claim.
Filler	50	50	1		The filler is a pipe.
Agency Number	51	59	9	Yes	Assigned set-off agency number. For state agencies, this number will only contain 7 digits and should be left-justified.
Filler	60	60	1		The filler is a pipe.
Agency Information	61	100	40	No	Text entered by your agency for the purpose of identifying the claim. This information is not used by TAX.
Filler	101	101	1		The filler is a pipe.
External ID Indicator	102	102	1	Yes	Value will be S for SSN or F for FEIN, as you submitted it.
Filler	103	103	1		The filler is a pipe.
External ID (SSN/FEIN)	104	112	9	Yes	Debtor's SSN or FEIN depending upon the External ID indicator.
Filler	113	113	1		The filler is a pipe.
Funding Source	114	114	1	Yes	Identifies the funding source of the funds that were matched to your claim. Values are: 0 = Tax Refund 1 = Lottery Payment 2 = Vendor Payment.
Filler	115	115	1		The filler is a pipe.
Finalized Date	116	123	8		Date you finalized the match ("MMDDYYYY" format).
Filler	124	124	1		The filler is a pipe.

Field Name	Start Position	End Position	Length	Required	Description
Finalized Amount	125	138	14		Amount of funds finalized by your agency. The amount will be right-justified and zero-filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67").
Filler	139	139	1		The filler is a pipe.
Date of Payment	140	147	1		Indicates the effective date TAX informed DOA to disburse these funds to your agency ("MMDDYYYY" format).
Filler	148	148	1		The filler is a pipe.
Amount of Payment	149	162	14	Yes	Identifies the amount of funds that will be paid to your agency for this match. The payment amount is the "Finalized Amount" less any "Administrative Costs" if applicable. The number will be right-justified and zero-filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67"). This should always be a positive amount.
Filler	163	163	1		The filler is a pipe.
Administrative Costs	164	117	14	Yes	Amount of Administrative Costs withheld from your payment (if applicable). The amount will be right-justified and zero-filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67").
Filler	178	277	14		The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	228	228	1	Yes	Set to G to indicate the file type.

File: MATCH-UPDATE-ERRORS-<AGENCY NUMBER>.TXT

This file is sent from TAX to your set-off agency to report errors associated with the processing of your “Match-Update” file. (Changes from previous version of this file layout are bold-faced.)

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	1		The filler is a pipe.
Agency Number	10	18	9	Yes	Assigned set-off agency number. For state agencies, this number will only contain 7 digits and should be left-justified. This is a numeric field.
Filler	19	19	1		The filler is a pipe.
Update Action	20	20	1	Yes	This field is provided from the Type F record so your agency can determine which record had an error if multiple records were sent for this claim. Values are: C = Certify F = Finalize T = Contest
Filler	21	21	1		The filler is a pipe.
External ID Indicator	22	22	1	Yes	Value will be S for SSN or F for FEIN, as you submitted it.
Filler	23	23	1		The filler is a pipe.
External ID (SSN/FEIN)	24	32	9	Yes	Debtor’s SSN or FEIN, depending upon the External ID indicator.
Filler	33	33	1		The filler is a pipe.
Match ID	34	42	9	Yes	Unique ID assigned by TAX when the claim is matched with available funds.
Filler	43	43	1		The filler is a pipe.
Date of Certification	44	51	8	No/Yes	Date your set-off agency notified the debtor that funds were matched and being held for their claim (“MMDDYYYY” format).

Field Name	Start Position	End Position	Length	Required	Description
Filler	52	52	1		The filler is a pipe.
Date of Contest	53	60	8	No/Yes	Date you indicated the debtor contested the claim or is the updated contest date (“MMDDYYYY” format).
Filler	61	61	1		The filler is a pipe.
Finalized Amount	62	75	14	No	Amount available resources your agency is authorizing TAX to turn over to your agency to be applied to the claim. The number will be right justified and either blank or zero filled with a decimal point and two digits right of the decimal (i.e., “bbbb12345.67” where “b” represents the blank, or “0000012345.67”). This amount should be a positive amount. If the decimal point is not included in your submission, our system will assume a whole number. In other words, 3000 = \$3000.00.
Filler	76	76	1		The filler is a pipe.
Failure Reason	77	330	254	Yes	Text explaining the errors found in processing your “Match-Update” file. Possible values are: <ul style="list-style-type: none"> • The match updates is invalid. • Claim number, Agency number or External ID is invalid. • Invalid search key data. Match ID-<match id>. • Invalid search key data. Claim Number = Invalid search key data <claim number>. • Invalid search key data. Agency Number =< agency number> • Cannot find match in

Field Name	Start Position	End Position	Length	Required	Description
					<p>the system for Match ID -<match id>, Claim Number = <claim number> and Agency Number =<agency number>.</p> <ul style="list-style-type: none"> • The match update action cannot be <match update action> because the match has a status of <match status>. • Cannot Certify match with status of <match status>. • Cannot Certify, the Certification Date on the transaction is invalid. Certification Date: <certification date>; Match Status: <match status>. • Cannot Contest; the match has not been certified and the Certification Date on the transaction is invalid. Certification Date: <certification date>; Match Status: <match status>. • Cannot Contest; the match has not been certified and the Certification Date on the transaction is invalid. Contested Date: <contested date>; Match Status: <match status> • Cannot Finalize; the match has not been certified and the Certification Date: <certification date>; Match Status: <match status>. • Cannot Finalize;

Field Name	Start Position	End Position	Length	Required	Description
					invalid Finalized Amount-entered as \$\$\$\$\$\$\$\$\$\$.\$. <ul style="list-style-type: none"> Record Type is Invalid.
Filler	331	380	50		This filler 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	381	381	1	Yes	Should be set to H to indicate file type.

File: DEFAULTED-MATCH-<AGENCY NUMBER>.TXT

This file is sent from TAX to the set-off agency to notify you of matches that have been defaulted.

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	1		The filler is a pipe.
Claim Name	10	49	40	Yes	Debtor's name as you submitted it on your claim.
Filler	50	50	1		The filler is a pipe.
Agency Number	51	59	9	Yes	Assigned set-off number. For state agencies, this number will only contain 7 digits and will be left justified.
Filler	60	60	1		The filler is a pipe.
External ID Indicator	61	61	1	Yes	Value will be S for SSN or F for FEIN as you submitted it.
Filler	62	62	1		The filler is a pipe.
External ID (SSN/FEIN)	63	62	1	Yes	Debtor's SSN or FEIN depending upon the External ID indicator.
Filler	72	72	1		The filler is a pipe.
Match ID	73	72	1	Yes	Unique ID assigned by TAX when the claim is matched with available funds.
Filler	82	82	1		The filler is a pipe.
Match Date	83	90	8	Yes	Date the claim was matched with an available resource, such as tax refund, lottery winnings, or vendor payments ("MMDDYYYY" format).
Filler	91	91	1		The filler is a pipe.
Match Amount	92	105	14	Yes	Amount of available funds that were match to the claim. The amount will be right justified and zero filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67").

Field Name	Start Position	End Position	Length	Required	Description
Filler	106	106	1		The filler is a pipe.
Match Status	107	107	1	Yes	Indicates the match has now been defaulted. Value is D = Defaulted.
Filler	108	108	1		The filler is a pipe.
Processed Date	109	116	1	Yes	Date the match was defaulted (“MMDDYYYY” format).
Filler	117	117	1		The filler is a pipe.
Reason Match Denied	118	167	50	Yes	Indicates the reason the match was defaulted. Reasons for default are: <ul style="list-style-type: none"> • Not Certified-Defaulted • Not Finalized-Defaulted
Filler	168	217	50		The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	218	218	1	Yes	Set to I to identify this file type.

File: PRE-DEFAULT-UPD-CONTEST-DATE-<AGENCY NUMBER>.TXT

This file is sent from TAX to the set-off agency to notify you of matches that are pending default and to notify you of contested claims that have been in a contest status for more than 30 days.

Field Name	Start Position	End Position	Length	Required	Description
Claim Number	1	8	8	Yes	Number assigned by TAX to uniquely identify the claim.
Filler	9	9	1		The filler is a pipe.
Claim Name	10	49	40	Yes	Debtor's name as you submitted it on your claim.
Filler	50	50	1		The filler is a pipe.
Agency Number	51	59	9	Yes	Assigned set-off number. For state agencies, this number will only contain 7 digits and will be left justified.
Filler	60	60	1		The filler is a pipe.
Agency Information	61	100	40	No	Text entered by your agency for the purpose of identifying the claim. This information is not used by TAX.
Filler	101	101	1		The filler is a pipe.
External ID Indicator	102	102	1	Yes	Value will be S for SSN or F for FEIN as you submitted it.
Filler	103	103	1		The filler is a pipe.
External (SSN/FEIN)	104	112	9	Yes	Debtor's SSN or FEIN depending upon the External ID indicator.
Filler	113	113	1		The filler is a pipe.
Match ID	114	122	9	Yes	Unique ID assigned by TAX when the claim is matched with available funds.
Filler	123	123	1		The filler is a pipe.
Match Date	124	131	8	Yes	Date the claim was matched with an available resource, such as tax refund, lottery winnings, or vendor payments ("MMDDYYYY" format).

Field Name	Start Position	End Position	Length	Required	Description
Filler	132	132	1		The filler is a pipe.
Match Amount	133	146	14	Yes	Amount of available funds that were match to the claim. The amount will be right justified and zero filled with a decimal point and two digits right of the decimal (i.e., "00000012345.67").
Filler	147	147	1		The filler is a pipe.
Match Status	148	148	1	Yes	Indicates the match has now been defaulted. Value is D = Defaulted.
Filler	1149	149	1		The filler is a pipe.
Funding Source	150	150	1	Yes	Identifies the funding source of the funds that were matched to your claim. Values are: 0 =Tax Refund 1 =Lottery Payment 2 =DOA Vendor Payment.
Filler	151	151	1		The filler is a pipe.
Default Date	152	159	8	Yes	Date that the match is scheduled to default and the funds will no longer be available for this claim ("MMDDYYYY" format).
Filler	160	160	1		The filler is a pipe.
Date of Certification	161	168	8	Yes/No	Date your set-off agency notified the debtor that funds were matched and being held for their claim ("MMDDYYYY" format).
Filler					Filler is a pipe.
Initial Contested Date	170	177	8	Yes/No	Date you indicated the debtor contested the claim ("MMDDYYYY" format).
Filler					Filler is a pipe.
Contested Date	179	186	8	Yes/No	Last updated contest date you provided us to indicate the claim was still in a contest status ("MMDDYYYY" format). This field may be blank if this is the first request for an update since the initial contest notification.

Field Name	Start Position	End Position	Length	Required	Description
Filler	187	187	1		The filler is a pipe.
Reason	188	237	50	Yes	Identifies the reason we are notifying you. Either your match is pending default and the reason this match is pending default or the claim is contested and we are requesting you update the contested date. Values are : <ul style="list-style-type: none"> • Not Certified -Pre Default Warning • Not Finalized –Pre Default Warning • Contested-Request for Update to Contested Date
Filler	238	287	50		This filler is 1 pipe and 49 spaces. This will be used to accommodate for any future changes.
Record Type	288	288	1	Yes	This field is set to “K” to identify this file type.

File: NEW CLAIM-FILE-ERRORS-<AGENCY NUMBER>.TXT

This file is sent from TAX to the set-off agency when new claims are submitted with errors that prevent them from being processed and a claim number cannot be assigned.

Field Name	Start Position	End Position	Length	Required	Description
Claim Name	1	40	40	Yes	Debtor's name as you submitted it on your claim.
Filler	41	41	1		The filler is a pipe.
Agency Number	42	50	9	Yes	Set-off agency number you submitted your new claim under.
Filler	51	51	1		The filler is a pipe.
Agency Information	52	91	40	No	Text entered by your agency for the purpose of identifying the claim. This information is not used by TAX.
Filler	92	92	40		The filler is a pipe.
External ID Indicator	93	93	1	Yes	Value will be S for SSN or F for FEIN as you submitted it.
Filler	94	94	1		The filler is a pipe.
External (SSN/FEIN)	95	103	9	Yes	Debtor's SSN or FEIN.
Filler	104	104	1		The filler is a pipe.
Claim Year	105	105	108	Yes	Calendar year the claim was submitted for.
Filler	109	109	1	Yes	The filler is a pipe.
Claim Amount	110	123	14	Yes	Claim amount you submitted.
Filler	124	124	1	Yes	The filler is a pipe.
Processed Date	125	132	8	Yes	Date TAX attempted to process your claims.
Filler	133	133	1		The filler is a pipe.
Invalid Claim Reason	134	387	254	Yes	Communicates the reason the claim record could not be processed. Possible Values are: <ul style="list-style-type: none"> • Agency Status is not active • Agency Number is invalid • Claim amount is invalid-entered as \$\$\$\$\$\$\$\$\$\$.\$\$ • Update Action is

Field Name	Start Position	End Position	Length	Required	Description
					invalid <ul style="list-style-type: none"> Record Type is Invalid
Filler	388	437	50		The filler is 1 pipe and 49 spaces. This will be used to accommodate for any future changes.
Record Type	438	438	1	Yes	Set to J to indicate file type.

FILE TRANSFER PROCESS

Files will be sent to and from Set-off Agencies using a web based external Entity Secure Messaging System (EESM). This is to ensure security of the transmittal of confidential information.

Minimum Workstation Requirements for IRMS

- Pentium
- 128M RAM
- 10 gig hard drive
- Operating System-Windows 98, Windows 98 SE, Window ME, Windows NT 4.0 w/Service Pack 6a and higher Windows 2000, Windows XP
- Internet Explorer 6.0 or higher, SP 1
- Microsoft Office 97 and higher (this will allow for files sent by TAX to be read and printed easily)
- Internet connectively via modem or local area network
- Anti-virus software
- Firewall software

***NOTE:** These are the minimum requirements for running IRMS only. Consideration will need to be given to the applications that the set-off agency is currently running.*

QUESTIONS AND HELP NUMBERS

Nature of Question	Contact
Set-Off Agency Questions <ul style="list-style-type: none"> • Participation • Eligibility • Registration 	(804) 367-8380
Procedural Questions <ul style="list-style-type: none"> • How to submit a claim • How to update a claim • How to finalize a match • How to certify a match 	(804) 367-8380
File Transfer Questions	
File Submittal or Retrieval	(804) 996/5: ;: or e-mail irms.support@tax.virginia.gov
Help Desk <ul style="list-style-type: none"> • Operator Access Authorizations (Additions or Changes) • Questions on Passwords for Secure Messaging or IRMS (lockout, reset, and termination processes) • Confidentiality, Security, and Disclosure Violations 	*: 88+'859/: 6: 4'*XKVC'Ewuxqo gt'Ectg Egpygt+"or e-mail irms.support@tax.virginia.gov

NEW SET-OFF AGENCY NUMBER INFORMATION

The agency number is seven characters for State Agencies and nine characters for all others. Not all of the nine digits are used for all agency types. The following explains the makeup of the number based on the agency type:

State Agency	The seven-digit Agency Number will begin with a prefix of zero, followed by the State Agency Code, and a suffix of 000.
Sub-State Agency	The seven-digit Agency Number will begin with a prefix of zero, followed by the State Agency Code of the parent agency, and an incrementally assigned suffix, beginning with 001. This is used for agencies that submit claims from several departments and would like to keep them separate.
Local Department of Social Services	The nine-digit Agency Number will begin with a prefix of one, followed by the Agency Code, and a suffix of 000.
Locality	The nine-digit Agency Number will begin with a prefix of two, followed by the FIPS Code, and a suffix of 000.
Sub-Locality	The nine-digit Agency Number will begin with a prefix of two, followed by the FIPS Code of the locality and an incrementally assigned suffix, beginning with 001. This is used for localities that submit claims for several different offices within the same locality or agencies for which we already have a participating agency from that locality.
Circuit Court	The nine-digit Agency Number will begin with a prefix of three, followed by the FIPS Code, and a suffix of 000.
General District Court	The nine-digit Agency Number will begin with a prefix of four, followed by the FIPS Code, and a suffix of 000.
Juvenile and Domestic Relation Court	The nine-digit Agency Number will begin with a prefix of five, followed by the FIPS Code, and a suffix of 000.
Combined General District Court	The nine-digit Agency Number will begin with a prefix of six, followed by the FIPS Code, and a suffix of 000
IRS	The Agency Number will be 9760-000

PARTICIPATION FORM

VIRGINIA DEPARTMENT OF TAXATION
SET-OFF DEBT COLLECTION PROGRAM

SET-OFF AGENCY NUMBER _____ EIN: _____

1. AGENCY NUMBER: _____

2. AGENCY NAME: _____

3. MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP _____

4. NAME OF SET-OFF DEBT COORDINATOR: _____

TELEPHONE NUMBER: AREA (____) ____ - ____ EXTENSION: _____
CODE

FAX NUMBER: AREA (____) ____ - ____
CODE

EMAIL ADDRESS: _____

5. ADDITIONAL CONTACT: _____

TELEPHONE NUMBER: AREA (____) ____ - ____ EXTENSION: _____
CODE

6. TECHNICAL CONTACT: _____

TELEPHONE NUMBER: AREA (____) ____ - ____ EXTENSION: _____
CODE

7. PAYMENT METHOD Check one of the following:

____ Voucher/Check- Available to authorities/courts/libraries/local departments of social services/decentralized state universities.

____ EDI – Mandatory for localities. EDI is also available to other entities who are (or will be) trading partners with the Department of Accounts.

____ IAT – Mandatory for state agencies (other than decentralized state universities). State agencies using the option must complete the following applicable distribution fields:

INTER-AGENCY TRANSFER INFORMATION Complete the following applicable distribution fields:													
TRANS	AGENCY	GLA	FUND	FFY	PROGRAM			OBJECT	REVENUE SOURCE	PROJECT			COST CODE
			FUND DET		PHOG	SUB	ELE			PROG	TK	PH	

8. LETTER OF AUTHORIZATION: ___ Is attached ___ Previously submitted ___ Not required

9. PRIMARY MEDIA FOR THE SUBMISSION OF CLAIMS Check one of the following:

___ File Transfer ___ On-line

Signature of the Set-Off Debt Coordinator (SODC)

Date

PARTICIPATION FORM INSTRUCTIONS

1. AGENCY NUMBER – This number will be provided by the Department of Taxation. This 9- digit number will identify your set-off agency and should be used on all correspondence with the Department.
2. EIN- Furnish your set-off agency's federal employer Identification Number (EIN). This number is required.
3. AGENCY NAME- Furnish your agency's name.
4. MAILING ADDRESS, CITY, STATE, and ZIP- Furnish the complete mailing address of your agency.
5. NAME OF SET-OFF DEBT COORDINATOR –Identify the Individual designed by your agency or governing body to be the Set-Off Debt Coordinator (SODC); this individual's name will appear on all correspondence sent from your Department to the debtor.
6. TELEPHONE NUMBER- Provide the telephone number of the SODC. Include the extension number, if applicable. The Department will use this number when contacting your agency and will appear on correspondence sent from the Department to the debtor.
7. E-MAIL ADDRESS- Provide the e-mail address for the SODC. The department will use this to communicate with Set-off Agencies.
8. FAX NUMBER- Provide the fax number for the SODC.
9. ADDITIONAL CONTACT- (Optional) Identify an individual other than the SODC that may also be a program contact in your agency.
10. TELEPHONE NUMBER- Provide the telephone number of the ADDITIONAL CONTACT or an alternate phone number for the SODC.
11. TECHNICAL CONTACT- (Required only if claim submission is done by file) Identify an individual who is responsible for sending files to TAX.
12. TELEPHONE NUMBER- Provide the telephone number of the TECHNICAL CONTACT in your agency.
13. PAYMENT METHOD- Check the payment method to be used for payments to your agency from the Set-Off Debt Program.

NOTE: Local treasurers must use the EDI method of payment. Authorities of local government, local department s of social services, courts, libraries, and decentralized state universities may choose EDI, if they are set-up for EDI (established as Trading Partners) with the Department of Accounts, or they may choose voucher/check as their payment method. (If you would like to contact the Department of Accounts for more information about EDI, please call (804 371-8772.) State agencies (other than decentralized state universities) must choose the IAT method of payment.

VOUCHER/CHECK – Payment will be made by check. The TAX Department completes an accounting voucher and submits the voucher to the Department of Treasury. A check is issued and mailed to the set-off agency.

EDI- This is the required method of payments for localities and an option for authorities of local governments, local departments of social services, courts, libraries and decentralized state universities who are (or will be) trading partners with the Department of accounts. EDI payments are deposited directly into the entity's designated bank account.

IAT- State agencies (other than decentralized state universities) must receive payment via IAT. The following fields established by the department of Accounts provide the capability to transfer funds to state agencies by Inter-Agency Transfer (IAT). Complete the fields as they apply to the account to which transfer of money for your agency will occur.

TRANS –The 3-digit required transaction code.

AGENCY – The 3-digit required agency number to which the transaction applies.

GLA – The 3 digit general ledger account number.

FUND/DET – The 2-digit required fund code or the 4-digit fund detail code.

FFY – The 2-digit funding fiscal year.

PROG – The 3-digit program code defining the major object classification of expenditures.

SUB – The 2-digit sub program code defining the major object classification of expenditures.

ELE – The 2-digit code that identifies the element to which the transaction applies.

OBJECT – Major Object – The 2-digit code defining major object 2-digit code defining sub-object classification of expenditures. Sub-Object – The 2-digit code defining sub-object classification of expenditures with a major object.

REVENUE SOURCE – The 5-digit code defining the type of revenue collected. Required on revenue transactions only, otherwise leave blank.

PROJECT – The 5-digit code identifying capital outlay and other projects. This field is only required for capital outlay and statewide project transactions. Leave this field blank for all other transactions.

TK (Task) – A 2 -digit code used to differentiate between work and site oriented tasks for a project.

PH (Phase) – A 2 - digit code used to differentiate between time oriented periods or other units for a given project.

COST CODE – The 3-digit code identifying the organizational breakdown within the agency.

14. LETTER OF AUTHORIZATION- Check the appropriate selection regarding the letter authorization required for your agency to participate in the program. The selections are as follows:

IS ATTACHED – New set-off agencies (except courts) are required to attach a letter of authorization from their governing body or appointing authority stating that an agency, county, city, or town has the authorization to participate in the Set-Off debt Collection Program. Once received, these forms will be filed and retained by the Department.

PREVIOUSLY SUBMITTED – Indicates that the letter of authorization has been previously submitted to the Department.

NOT REQUIRED – Indicates that the letter of authorization is not required for your set-off agency (applies to courts only.)

15. PRIMARY MEDIA FOR THE SUBMISSION OF DEBTOR CLAIMS – Indicate the primary means your agency plans to use for submitting claims, including adds, changes deletes and reinstatements. Agencies may use more than one type of media. If you choose on-line as the primary media you may change to File Transfer at any time. Please be advised that changing from on-line to file Transfer for the first time may cause a slight delay in claims processing, as we must test all new files before processing. This information is used by our agency for work scheduling. The Department accepts claims for processing throughout the participating year.

FILE TRANSFER – Claim information will be sent using file transfer.

ON-LINE ENTRY – Claim information will be entered using a computer terminal to access the ADVANTAGE REVENUE system.

16. SIGNATURE OF THE SET-OFF DEBT COORDINATOR (SODC) – The set-off agency's Set-Off Debt Coordinator who is named above must sign and date the form.

**Submit this form to the following address:
SET-OFF DEBT SECTION
VIRGINIA DEPARTMENT OF TAXATION
P.O. BOX 497
RICHMOND, VIRGINIA 23218-0497**