

Set-off Program Technical Information Guide

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Version Table

Date	Section	Change Description
May 2021	Whole Document	Document Refresh, Claim Number Field Increase, Annual Recertification Update
Jan 2022	File Layouts, Page 11	Cosmetic correction to field lengths in "Match-Update" File Layout

Overview of the 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 (Virginia Tax) is responsible for administering this program regarding set-off agency participation. This information guide describes the Set-Off 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, §58.1520 through §58.1-535 and §58.1-4000 through §58.1-4028, respectively, authorizes and governs the program.

Virginia 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, a Virginia Individual Income 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).

Vendor Set-Off Debt 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 Virginia Department of Taxation (Virginia Tax). The Set-Off program falls under the authority of the Comptroller of Virginia, and the Debt Collection Act, §2.1-726 through §2.1-735 of the Code of Virginia.

This document provides guidance and procedures to set-off agency staff 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 Virginia 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 the Cardinal 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 Set-Off 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 their payment has been reduced.

Program Cycles

Time Frame	Claim Submission Action
June	Virginia Tax sends an annual email to initiate the online participation verification process to each set-off agency. This process confirms that you intend to continue participating with Set-Off.
Nov. 1	First-day agencies are eligible to submit claims to Virginia Tax for the next participating year Ex. Your agency may begin submitting claims for the participating year 2020 on Nov. 1 of 2019. Claims for participating year 2020 may be submitted any time from Nov. 1, 2019 through Dec. 31, 2019; however, these claims will only be eligible for matching against monies that become available from Jan. 1, 2020 through Dec. 31, 2020. All claims must be resubmitted each year.
Jan. 1	Start of the set-off participating year.
Dec. 31	End of the set-off participating year. All claims are purged from IRMS.

Program Day (calendar days)	Match Related Actions
Day 1	Virginia Tax 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	Within 10 calendar days of the match date, set-off agencies must notify the debtor in writing that Virginia Tax 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. Set-off agencies must also certify to Virginia 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." 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.
Day 11 – 40	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. 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." This process is referred to as "Contesting."
Day 40 – 60	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. Within 2 days of your finalization action, if the finalized amount was greater than zero, Virginia 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."
1st Week of Each Month	A payment information file containing matches finalized for amounts greater than \$0 during the prior month is sent to each set-off agency and payment is initiated through the DOA.

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 Virginia Tax beginning Nov. 1 of 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 the claims online. The claims filed become part of the automated processing of tax returns and lottery winnings.

Agencies must resubmit claims each year. Virginia Tax will purge all claims at the end of each calendar year. Agencies may submit claims for the next participating year beginning on Nov. 1, and may continue to submit claims throughout the year until Dec. 30 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 Virginia Tax for the participating year of the claims.

Claims submitted electronically to Virginia Tax must be submitted in the format specified in the file layout sections of this guide. Claims may also be entered online using the Maintain Claim Screen.

Virginia Tax will accept multiple claims for one debtor's Social Security Number (SSN), 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 (SSN), the set-off agency will receive separate notification and payments on each claim.

Virginia Tax will not accept or process claims less than \$5.00.

Once a new claim file is processed, Virginia 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* in the next section.

For claims submitted online, 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

Virginia Tax will validate all claims submitted electronically. We 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 Virginia Tax.

We will consider **uncorrected** claims **invalid** and will not match such claims. Claims that 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 a 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. 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 each debtor of the set-off transaction and the specific debt owed. This is known as the Certification Date. The date of notification must be entered into IRMS by Day 10 as noted in "Program Cycles" listed earlier in the guide.

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, then the set-off agency must finalize the match. Our 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. Virginia 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, Virginia Tax initiates payment action for finalized matches. DOA 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)

Virginia Tax 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.

Annual Participation & Recertification

Each year, set-off agencies are required to advise Virginia Tax if they will continue to participate in the Debt Set-Off program along with certifying / revoking applicable IRMS access for their agency's users. This process is known as the [Annual User Recertification](#) period. The primary Set-off Debt Coordinator is responsible for completing the Annual Certification for their agency using the ARWeb online tool.

Virginia Tax will email the set-off agencies several reminders about the Recertification timeframe, held during the month of June. The email communication include the information the agencies needs to complete the process using ARWeb.

Participation Verification Modifications

If changes are sent outside of the Annual User Recertification period, Virginia Tax will still make the changes to our records. The agency will receive an email acknowledging that we have made the changes.

Set-Off Agency Number Information

The agency number is 7 characters for State Agencies and 9 characters for all others. Not all of the 9 digits are used for all agency types. The following explains the makeup of the number based on the agency type:

Agency Type	Description
State Agency	The 7-digit Agency Number will begin with a prefix of 0, followed by the State Agency Code, and a suffix of 000.
Sub-State Agency	The 7-digit Agency Number will begin with a prefix of 0, 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 9-digit Agency Number will begin with a prefix of 1, followed by the Agency Code, and a suffix of 000.

Agency Type	Description
Locality	The 9-digit Agency Number will begin with a prefix of 2, followed by the FIPS Code, and a suffix of 000.
Sub-Locality	The 9-digit Agency Number will begin with a prefix of 2, 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 9-digit Agency Number will begin with a prefix of 3, followed by the FIPS Code, and a suffix of 000.
General District Court	The 9-digit Agency Number will begin with a prefix of 4, followed by the FIPS Code, and a suffix of 000.
Juvenile and Domestic Relations Court	The 0-digit Agency Number will begin with a prefix of 5, followed by the FIPS Code, and a suffix of 000.
Combined General District Court	The 9-digit Agency Number will begin with a prefix of 6, followed by the FIPS Code, and a suffix of 000
IRS	The Agency Number will be 9760-000

IRMS Set-Off File Layouts

Set-off agencies will submit two files to Virginia 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 Virginia 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 Virginia 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 is sent as a result of processing your “New-Claim-Update-Claim” file. NOTE: 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.
MATCH-<AGENCY NUMBER>.TXT	This file is used to notify you of funds that has been matched to your claims.
PAYMENT –INFORMATION-> AGENCY NUMBER>.TXT	This file is used to inform you of payment transactions for matches that 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.
DEFAULTED-MATCH- <AGENCYNUMBER>.TXT	This file is used to notify your agency of matches that have been defaulted.
PRE-DEF-UPD-CONTEST-DATE- <AGENCY NUMBER>.TXT	This file is used notify your agency of matches that are pending default and/or to notify you of contested claims that have been in a contested status for more than 30 days.
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.

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

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes – if submitting updates to existing claims	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0 - For a new claim, this field must be blank.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Name	11	50	40	Left	Alpha-numeric	Yes	Business debts – preferred format is legal business name or trading-as-name. Individual debts – format is last name, first name and middle initial. Suffixes may be included in this field, if applicable. Separate each name with a space.
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	52	60	9	Right	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	61	61	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Information	62	101	40	Left	Alpha-numeric	No	Text entered for the purpose of identifying your debt. Information is not used by Virginia Tax.
Filler	102	102	1	n/a	Pipe	Yes	The filler is a pipe.
Update Action	103	103	1	n/a	Alpha	Yes	A = Add a new claim C = Change to an existing claim D = Delete a claim R = Reinstate a claim
Filler	104	104	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	105	105	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	106	106	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	107	115	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	116	116	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Year	117	120	4	n/a	YYYY	Yes	Calendar year that the claim is being submitted
Filler	121	121	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Amount	122	135	14	Right	Numeric, Positive	Yes	Must either be blank -OR- Must be zero filled with a decimal point and two digits to the right of the decimal point. Ex. “bbbbbb12345.67” where “b” represent a blank or “00000012345.67”. NOTE: If the decimal point is not included in the amount, our system will treat is as a whole number. In other words, 3000 = \$3000.
Filler	136	185	50	n/a	Pipe, Spaces	Yes	This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	186	186	1	n/a	Alpha	Yes	B = new claim D = updates to an existing claim

MATCH-UPDATE-<AGENCY NUMBER>.TXT

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	11	19	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	20	20	1	n/a	Pipe	Yes	The filler is a pipe.
Update Action	21	21	1	n/a	Alpha	Yes	C = Certify F = Finalize T = Contest
Filler	22	22	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	23	23	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	24	24	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	25	33	9	Right	Numeric	Yes	SSN or FEIN for the debtor
Filler	34	34	1	n/a	Pipe	Yes	The filler is a pipe.
Match ID	35	43	9	Right	Numeric	Yes	Unique ID assigned by Virginia Tax when the claim is matched with available funds. The ID must be used to request updates to a match.
Filler	44	44	1	n/a	Pipe	Yes	The filler is a pipe.
Date of Certification	45	52	8	n/a	MMDDYYYY Character	No	Date you notified the debtor that funds were matched and being held for their claim. To accommodate for blank fields, program it as a character field.
Filler	53	53	1	n/a	Pipe	Yes	The filler is a pipe.
Date of Contest	54	61	8	n/a	MMDDYYYY Character	No	Date the debtor contested the claim (or to indicate an updated date of the contest). To accommodate for blank fields, program it as a character field.
Filler	62	62	1	n/a	Pipe	Yes	The filler is a pipe.
Finalized Amount	63	74	14	Right	Numeric, Positive	No	Amount of available resources your agency authorizes Virginia Tax to turn over to your agency to be applied to the claim. Must either be blank -OR- Must be zero filled with a decimal point and two digits to the right of the decimal point Ex. "bbbbbb12345.67" where "b" represents a blank or "000000012345.67" NOTE: If the decimal point is not included in the amount, our system will treat it as a whole number. In other words, 3000 = \$3000.
Filler	75	124	50	n/a	Pipe, Spaces	Yes	This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	125	125	1	n/a	F	Yes	Must be set to F to identify this file type.

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

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Name	11	50	40	Left	Alpha-numeric	Yes	Debtor's name as submitted on your agency's claim.
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	52	60	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	61	61	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Information	62	101	40	Left	Alpha-numeric	No	Text entered for the purpose of identifying your debt. Information is not used by Virginia Tax.
Filler	102	102	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	103	103	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	104	104	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	105	113	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	114	114	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Year	115	118	4	n/a	YYYY	Yes	Calendar year that the claim is being submitted
Filler	119	119	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Amount	120	133	14	Right	Numeric, Positive	Yes	Must either be blank -OR- Must be zero filled with a decimal point and two digits to the right of the decimal point. Ex. "bbbbbb12345.67" where "b" represent a blank or "00000012345.67". NOTE: If the decimal point is not included in the amount, our system will treat is as a whole number. In other words, 3000 = \$3000.
Filler	134	134	1	n/a	Pipe	Yes	The filler is a pipe.
Date Processed by TAX	135	142	8	n/a	MMDDYYYY	No	Date your claim was processed.
Filler	143	143	1	n/a	Pipe	Yes	The filler is a pipe.
Invalid Claim Indicator	144	144	1	n/a	Alpha	No	Y = invalid claim / error on the claim
Filler	145	145	1	n/a	Pipe	Yes	The filler is a pipe.
Invalid Claim Reason	146	399	254	Left	Alpha-numeric	No	"New Claim" Errors <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. • Customer does not exist in the system. The Agency Number should be associated with an agency that is active. • Claim Year was not entered or is invalid. • The External ID Type was not entered or is invalid.

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Invalid Claim Reason	146	399	254	Left	Alpha-numeric	No	<p>“Update Claim” Errors</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 Finalized amounts. • 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. • 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.
Filler	400	449	50	n/a	Pipe, Spaces	Yes	This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	450	450	1	n/a	C	Yes	Must be set to C to identify this file type.

MATCH-<AGENCY NUMBER>.TXT

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Name	11	50	40	Left	Alpha-numeric	Yes	Debtor's name as submitted on your agency's claim.
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	52	60	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	61	61	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Information	62	101	40	Left	Alpha-numeric	No	Text entered for the purpose of identifying the claim. Information is not used by Virginia Tax.
Filler	102	102	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	103	103	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	104	104	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	105	113	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	114	114	1	n/a	Pipe	Yes	The filler is a pipe.
Match ID	115	123	9	Right	Numeric	Yes	Unique ID assigned by Virginia Tax when the claim is matched with available funds.
Filler	124	124	1	n/a	Pipe	Yes	The filler is a pipe.
Match Date	125	132	8	n/a	MMDDYYYY	Yes	Date the claim was matched with an available resource, such as refund, lottery winnings, or vendor payments.
Filler	133	133	1	n/a	Pipe	Yes	The filler is a pipe.
Match Amount	134	147	14	Right	Numeric, Positive	Yes	Must be zero filled with a decimal point and two digits to the right of the decimal point. Ex. "bbbbbb12345.67" where "b" represent a blank or "00000012345.67". NOTE: If the decimal point is not included in the amount, our system will treat is as a whole number.
Filler	148	148	1	n/a	Pipe	Yes	The filler is a pipe.
Payee Name	149	198	50	Left	Alpha-numeric	No	Name of the customer as it appears on the source of available funds. Format = last name, firstname and middle initial. Suffixes may be included in this field, if applicable.
Filler	199	199	1	n/a	Pipe	Yes	The filler is a pipe.
Address Line 1	200	299	100	Left	Alpha-numeric	No	Address Line 1 of the customer as it appears on the source of available funds.
Filler	300	300	1	n/a	Pipe	Yes	The filler is a pipe.
Address Line 2	301	340	40	Left	Alpha-numeric	No	Second address line (if applicable) of the customer as it appears on the source of available funds.

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Filler	341	341	1	n/a	Pipe	Yes	The filler is a pipe.
City	342	381	40	Left	Alpha-numeric	No	City of the customer as it appears on the source of available funds.
Filler	382	382	1	n/a	Pipe	Yes	The filler is a pipe.
State	383	384	2	n/a	Alpha	No	State abbreviation of the customer as it appears on the source of available funds.
Filler	385	385	1	n/a	Pipe	Yes	The filler is a pipe.
Zip Code	386	395	10	Right	Numeric xxxxx-xxxx	No	9-digit zip code of the customer as it appears on the source of available funds
Filler	396	396	1	n/a	Pipe	Yes	The filler is a pipe.
County Code	397	398	2	n/a	Alpha	No	Code to represent the country.
Filler	399	399	1	n/a	Pipe	Yes	The filler is a pipe.
Funding Source	400	400	1	n/a	Numeric	Yes	0 = Tax Refund 1 = Lottery Payment 2 = DOA Vendor Payment
Filler	401	450	50	n/a	Pipe, Spaces	Yes	The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	451	451	1	n/a	E	Yes	Must be set to E to identify this file type.

PAYMENT-INFORMATION-<AGENCY NUMBER >.TXT

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Name	11	50	40	Left	Alpha-numeric	Yes	Debtor's name as submitted on your agency's claim.
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	52	60	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	61	61	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Information	62	101	40	Left	Alpha-numeric	No	Text entered for the purpose of identifying the claim. Information is not used by Virginia Tax.
Filler	102	102	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	103	103	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	104	104	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	105	113	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	114	114	1	n/a	Pipe	Yes	The filler is a pipe.
Funding Source	115	115	1	n/a	Numeric	Yes	0 = Tax Refund 1 = Lottery Payment 2 = DOA Vendor Payment
Filler	116	116	1	n/a	Pipe	Yes	The filler is a pipe.
Finalized Date	117	124	8	n/a	MMDDYYYY		Date you finalized the match
Filler	125	125	1	n/a	Pipe	Yes	The filler is a pipe.
Finalized Amount	126	139	14	Right	Numeric, Positive	Yes	- Amount of funds finalized by your agency. Must be zero filled with a decimal point and two digits to the right of the decimal point. - Ex. "bbbbbb12345.67" where "b" represents a blank or "00000012345.67" NOTE: If the decimal point is not included in the amount, our system will treat it as a whole number. In other words, 3000 = \$3000.
Filler	140	140	1	n/a	Pipe	Yes	The filler is a pipe.
Date of Payment	141	148	8	n/a	MMDDYYYY		Effective date Virginia Tax informed DOA to disburse these funds to your agency
Filler	149	149	1	n/a	Pipe	Yes	The filler is a pipe.
Amount of Payment	150	163	14	Right	Numeric, Positive	Yes	- Amount to be paid from this match to your agency is the "Finalized Amount" less any "Administrative Costs" (if applicable). - Must be zero filled with a decimal point and two digits to the right of the decimal point.
Filler	164	164	1	n/a	Pipe	Yes	The filler is a pipe.
Administrative Costs	165	178	14	Right	Numeric, Positive	Yes	- Amount of Administrative Costs withheld from your payment (if applicable). - Must be zero filled with a decimal point and two digits to the right of the decimal point.
Filler	179	228	50	n/a	Pipe, Spaces	Yes	The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	229	229	1	n/a	G	Yes	Must be set to G to identify this file type.

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

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	11	19	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	20	20	1	n/a	Pipe	Yes	The filler is a pipe.
Update Action	21	21	1	n/a	Alpha	Yes	C = Certify F = Finalize T = Contest NOTE: This field is provided from the Type F file, so your agency can determine which record had an error if multiple records were sent for this claim.
Filler	22	22	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	23	23	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	24	24	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	25	33	9	n/a	Numeric		SSN or FEIN for the debtor
Filler	34	34	1	n/a	Pipe	Yes	The filler is a pipe.
Match ID	35	43	9	Right	Numeric	Yes	Unique ID assigned by Virginia Tax when the claim is matched with available funds.
Filler	44	44	1	n/a	Pipe	Yes	The filler is a pipe.
Date of Certification	45	52	8	n/a	MMDDYYYY Character	Yes – if submitting C for the Update Action	Date you notified the debtor that funds were matched and being held for their claim. To accommodate for blank fields, program it as a character field.
Filler	53	53	1	n/a	Pipe	Yes	The filler is a pipe.
Date of Contest	54	61	8	n/a	MMDDYYYY Character	Yes – if submitting T for the Update Action	Date the debtor contested the claim (or to indicate an updated date of the contest). To accommodate for blank fields, program it as a character field.
Filler	62	62	1	n/a	Pipe	Yes	The filler is a pipe.
Finalized Amount	63	76	14	Right	Numeric, Positive	No	Amount of available resources your agency authorizes Virginia Tax to turn over to your agency to be applied to the claim. Must either be blank -OR- Must be zero filled with a decimal point and two digits to the right of the decimal point Ex. "bbbbbb12345.67" where "b" represents a blank or "00000012345.67" NOTE: If the decimal point is not included in the amount, our system will treat is as a whole number. In other words, 3000 = \$3000.

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Filler	77	77	1	n/a	Pipe	Yes	The filler is a pipe.
Failure Reason	78	331	254	Left	Alpha-numeric	Yes	<p>“Match”-Update Errors</p> <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 the system for Match ID -<match id>, Claim Number = <claim number> and Agency Number =<agency number>. • 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; invalid Finalized Amount- entered as \$\$\$\$\$\$\$\$\$\$. \$\$. • Record Type is Invalid.
Filler	332	381	50	n/a	Pipe, Spaces	Yes	The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	382	382	1	n/a	H	Yes	Must be set to H to identify this file type.

DEFAULTED-MATCH-<AGENCY NUMBER>.TXT

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Name	11	50	40	Left	Alpha-numeric	Yes	Debtor's name as submitted on your agency's claim.
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	52	60	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	61	61	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	62	62	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	63	63	1	n/a	Pipe	Yes	The filler is a pipe.
External ID (SSN/FEIN)	64	72	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	73	73	1	n/a	Pipe	Yes	The filler is a pipe.
Match ID	74	82	9	Right	Numeric	Yes	Unique ID assigned by Virginia Tax when the claim is matched with available funds.
Filler	83	83	1	n/a	Pipe	Yes	The filler is a pipe.
Match Date	84	91	8	n/a	MMDDYYYY	Yes	Date the claim was matched with an available resource, such as refund, lottery winnings, or vendor payments.
Filler	92	92	1	n/a	Pipe	Yes	The filler is a pipe.
Match Amount	93	106	14	Right	Numeric, Positive	Yes	Amount of available funds that were matched to the claim. Amount will be zero filled with a decimal point and two digits to the right of the decimal point
Filler	107	107	1	n/a	Pipe	Yes	The filler is a pipe.
Match Status	108	108	1	n/a	Alpha	Yes	D = Defaulted
Filler	109	109	1	n/a	Pipe	Yes	The filler is a pipe.
Processed Date	110	117	8	n/a	MMDDYYYY	Yes	Date the match was defaulted
Filler	118	118	1	n/a	Pipe	Yes	The filler is a pipe.
Reason Match Denied	119	168	50	Left	Alpha-numeric	Yes	Reasons for default are = <ul style="list-style-type: none"> • Not Certified-Defaulted -- OR -- • Not Finalized-Defaulted
Filler	169	218	50	n/a	Pipe, Spaces	Yes	The filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	219	219	1	n/a	I	Yes	Must be set to I to identify this file type.

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

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Number	1	9	9	Right	Numeric	Yes	Number assigned by Virginia Tax to uniquely identify the claim. - If less than 9 digits, use a leading 0.
Filler	10	10	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Name	11	50	40	Left	Alpha-numeric	Yes	Debtor's name as submitted on your agency's claim.
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	52	60	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	61	61	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Information	62	101	40	Left	Alpha-numeric	No	Text entered for the purpose of identifying the claim. Information is not used by Virginia Tax.
Filler	102	102	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	103	103	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	104	104	1	n/a	Pipe	Yes	The filler is a pipe.
External (SSN/FEIN)	105	113	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	114	114	1	n/a	Pipe	Yes	The filler is a pipe.
Match ID	115	123	9	Right	Numeric	Yes	Unique ID assigned by Virginia Tax when the claim is matched with available funds.
Filler	124	124	1	n/a	Pipe	Yes	The filler is a pipe.
Match Date	125	132	8	n/a	MMDDYYYY	Yes	Date the claim was matched with an available resource, such as refund, lottery winnings, or vendor payments.
Filler	133	133	1	n/a	Pipe	Yes	The filler is a pipe.
Match Amount	134	147	14	Right	Numeric, Positive	Yes	Amount of available funds that were match to the claim.
Filler	148	148	1	n/a	Pipe	Yes	The filler is a pipe.
Match Status	149	149	1	n/a		Yes	D = Defaulted
Filler	150	150	1	n/a	Pipe	Yes	The filler is a pipe.
Funding Source	151	151	1	n/a	Numeric	Yes	0 = Tax Refund 1 = Lottery Payment 2 = DOA Vendor Payment
Filler	152	152	1	n/a	Pipe	Yes	The filler is a pipe.
Default Date	153	160	8	n/a	MMDDYYYY	Yes	Date the match is scheduled to default and funds will no longer be available for this claim
Filler	161	161	1	n/a	Pipe	Yes	The filler is a pipe.
Date of Certification	162	169	8	n/a	MMDDYYYY	Yes, as applicable	Date your set-off agency notified the debtor that funds were matched and being held for their claim
Filler	170	170	1	n/a	Pipe	Yes	The filler is a pipe.
Initial Contested Date	171	178	8	n/a	MMDDYYYY	Yes, as applicable	Date your set-off agency indicated the debtor contested the claim

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Filler	179	179	1	n/a	Pipe	Yes	The filler is a pipe.
Contested Date	180	187	8	n/a	MMDDYYYY	Yes, as applicable	Last updated contested date your set-off agency provided Virginia Tax to indicate the claim was still in a contested status. NOTE: This field may be blank if this is the first request for an update since the initial contested notification.
Filler	188	188	1	n/a	Pipe	Yes	The filler is a pipe.
Reason	189	238	50	Left	Alpha-numeric	Yes	Identifies Virginia Tax's reason to notify your agency about this file layout / record. Reason Results <ul style="list-style-type: none"> • match is pending default (with the pending default reason) - - OR - - • match is pending default / contested claim is and Virginia Tax requesting you update the contested date. Examples <ul style="list-style-type: none"> • Not Certified-Pre Default Warning • Not Finalized-Pre Default Warning • Contested-Request for Update to Contested Date
Filler	239	288	50	n/a	Pipe, Spaces	Yes	This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	289	289	1	n/a	K	Yes	Must be set to K to identify this file type.

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

Effective October 1, 2021

Field Name	Start Position	End Position	Length	Justified	Field Format	Required	Description
Claim Name	1	40	40	Right	Alpha-numeric	Yes	Debtor's name as submitted on your agency's claim.
Filler	41	41	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Number	42	50	9	Left	Numeric	Yes	Setoff agency number assigned by Virginia Tax. For state agencies, this number is only 7 digits
Filler	51	51	1	n/a	Pipe	Yes	The filler is a pipe.
Agency Information	52	91	40	Left	Alpha-numeric	No	Text entered for the purpose of identifying your debt. Information is not used by Virginia Tax.
Filler	92	92	1	n/a	Pipe	Yes	The filler is a pipe.
External ID Indicator	93	93	1	n/a	Alpha	Yes	S = SSN F = FEIN
Filler	94	94	1	n/a	Pipe	Yes	The filler is a pipe.
External (SSN/FEIN)	95	103	9	n/a	Numeric	Yes	SSN or FEIN for the debtor
Filler	104	104	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Year	105	108	4	n/a	YYYY	Yes	Calendar year that the claim was submitted for.
Filler	109	109	1	n/a	Pipe	Yes	The filler is a pipe.
Claim Amount	110	123	14	Right	Numeric, Positive	Yes	Claim amount that your agency submitted. Must be zero filled with a decimal point and two digits to the right of the decimal point. Ex. "bbbbbb12345.67" where "b" represent a blank or "00000012345.67".
Filler	124	124	1	n/a	Pipe	Yes	The filler is a pipe.
Processed Date	125	132	8		MMDDYYYY	Yes	Date that Virginia Tax attempted to process your claims.
Filler	133	133	1	n/a	Pipe	Yes	The filler is a pipe.
Invalid Claim Reason	134	387	254	Left	Alpha-numeric	Yes	Possible reasons the new claim record could not be processed: <ul style="list-style-type: none"> • Agency Status is not active • Agency Number is invalid • Claim amount is invalid-entered as \$\$\$\$\$\$\$\$\$\$.\$\$ • Update Action is invalid • Record Type is Invalid
Filler	388	437	50	n/a	Pipe, Spaces	Yes	This filler is 1 pipe and 49 spaces. This will be used to accommodate any future changes.
Record Type	438	438	1	n/a	J	Yes	Must be set to J to identify this file type.

File Transfer Process

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

Minimum Workstation Requirements for IRMS

- 128M RAM
- 10 gig hard drive
- Operating System-Windows 98, Windows 98 SE, Window ME, Windows NT 4.0w/Service Pack 6a and higher Windows 2000, Windows XP
- Internet Explorer 6.0 or higher, Firefox version 2.0 or higher, or Google Chrome
- Microsoft Office 97 and higher (this will allow for files sent by Virginia Tax to be read and printed easily)
- Internet connectively via modem or local area network
- Antivirus 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 & Help Numbers

Type of Question	Contact
Set-Off Agency Questions <ul style="list-style-type: none">• Participation• Eligibility• Registration 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 or email tax-setoffcertification@tax.virginia.gov to communicate with the Debt Set-off Team
File Transfer / Submittal / Retrieval	804.774.3898 or email 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	866.637.8482 (VITA Customer Care Center) or email irms.support@tax.virginia.gov