

City of Virginia Beach Policy for Waiver of Check and IRS Form Processing Fees	Date of Adoption: November 25, 2014
	Date of Revision:
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1. Purpose

City Code Section 2-208.1 authorizes the Director of Finance to impose fees for additional services associated with the processing and distribution of checks and IRS forms. The code further authorizes the Director of Finance to waive such fees pursuant to written policy available on the City's website. This policy is stated below.

2. Policy Statement

The fees imposed by section 2-208.1 may be waived by the Accounts Payable Manager, Financial Services Coordinator, Comptroller or Director of Finance in the following situations:

- a. The fees for re-issuance of a check or IRS form may be waived when checks and IRS forms 1099 are simply lost in the mail and/or never received by the payee due to no fault of the City or the payee.
- b. The fees for in-person pick-up may be waived in hardship situations where the payee requires immediate access to their funds, and waiting for mail delivery creates financial difficulties for the payee.
- c. Fees (for re-issuance of checks or IRS forms and pick-up) are not imposed upon checks issued by the Virginia Beach City Public Schools and the Treasurer's Office.
- d. Fees for pick-up are not imposed upon City of Virginia Beach employee travel advances and reimbursements as well as for City departments who are picking up checks for legal proceedings, settlements and other matters.

3. Procedure

When any applicable fee is waived, the reason will be recorded on the appropriate Finance Accounts Payable internal control log sheet.