

REQUEST AN EXONERATION

Effective Date

01/01/2026

Overview

An Exoneration is a process by which the locality reduces, either fully or partially, a local **current** year individual income tax assessment because it is incorrect. Please note that an exoneration may only be requested for current year income tax assessments pertaining to customers within your locality. Exonerations may also be initiated by Virginia Tax.

When information is received by the local office related to a current year income tax assessment, the customer's correspondence and/or account information is reviewed to determine if a portion or all of the assessment should be exonerated. The Authorized Locality Representative must complete Exoneration Form 916 based on a review of the customer's account. Where necessary, if individual income tax payments have been made on the local assessment, proof of payment(s) processed by the locality must be attached to Exoneration Form 916. Once assembled, the packet of Exoneration materials, which includes the completed Exoneration Form 916 and supporting documentation, must be faxed to Virginia Tax for review and consideration.

Virginia Tax is responsible for reviewing the exoneration request in conjunction with the customer's account in IRMS. Once the information has been reviewed by Virginia Tax, an authorized Virginia Tax Representative will approve or deny the exoneration request. The Virginia Tax Representative will then notify the Local Treasurer's Office of the exoneration decision. It is the responsibility of the Local Treasurer's Office to communicate the result of the exoneration decision to the taxpayer.

Tasks

[Create and Submit an Exoneration](#)

Publication Date

12/05/2025