

Request for an Accounting Correction

For Checks Received That Involve an NSF, a Redeposit and/or a Duplicate Payment OR a Removal of a Recorded Receivable

Instructions

Complete and sign the GAO-21 form with the requested information below. Once completed, **attach the GAO-21 form and supporting documentation** (Deposit Adjustment Memos, copies of checks, Bank of America Returned Items memo, etc.) to the associated DADJ or IETBS document in AFIS. If agencies have questions regarding the GAO-21 form, please contact the agency AFIS liaison.

Agency		Phone	
Requestor's Name		Email	

Original Remittance Information

Remitter's Name			
Check Number		Amount of Check <small>(check, money order or equivalent)</small>	
Deposit Document		Document Date	

For the boxes below, check the box that corresponds with the reason for this request/justification for the correction.

1. The remittance was for a license or renewal fee that was either never issued or immediately revoked.
2. A replacement check was erroneously recorded as revenue or a reduction of expenditures instead of settlement of an NSF receivable. Please enter the information related to the original NSF check this check replaces in the "Original Check" section above.

Replacement Remittance Information

Information about the replacement payment for which the accounting correction is to be made.

Document Number		Document Date		Amount	
Payment Type		Check/Payment Number			
Remitter's Name					

No accounting corrections can be approved if any goods or services were rendered to the remitter or the remitter owes any amount to the State related to the transaction for which the original check was presented. Accounting corrections can only be made for items that have been deposited and recorded in AFIS. Requests to write-off or modify the amount of any debt must be sent to the Office of the Attorney General. If not approved, this will be returned to the requestor.

Correction Justification

For the boxes immediately below, check the box that corresponds with the reason for this request/justification for the correction. The "Detailed Explanation" must explain why there is no longer a debt owed to the State; depending upon circumstances, supporting documentation may be required.

3. The amount is one that was recorded in AFIS and has been determined to be uncollectible by the OAG. The amount has been reviewed and approved for write-off by the JLBC.
4. Other.

Detailed Explanation

Certification

I, the requestor, on behalf of my agency, certify that a debt is no longer owed to the State and that an accounting correction is necessary and appropriate. If a debt is owed to the State, the debt has been determined to be uncollectible by the OAG and has been approved for write-off by the JLBC, in which case, I certify that the write off of the debt is necessary and appropriate with the proper approvals as required by the State Constitution and A.R.S. § 35-150.

Requestor's Signature		EIN		Date	
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