

UT - Martin Procedure: FI0305-M - Accounts Receivable Write-off Procedures	
Version: 1	Effective Date: 05/02/2012

1. Department completes T-35 (A/R Write-off Request) using Fiscal Policy FI0305: Accounts Receivable.
 - a. Note on top of form in red: "BANNER – DO NOT RE-ENTER! All entries will be made in Banner."
 - b. Attach a printed list of students with Banner ID numbers and amount to write off. Do not print social security numbers (SSN).
2. Department submits T-35 form and printed list (without SSN) to Bursar. This list should also be sent electronically in Excel format to the Bursar.
3. Bursar reviews for policy compliance and
 - a. Sends to Vice Chancellor for Finance and Administration (VCFA) for approval, if correct
 - b. Contacts department if further information or corrections are required
4. VCFA provides approval and
 - a. Returns original to the Bursar
 - b. Sends signed copy to department requesting write-off
5. Department makes entry into Banner after receiving signed copy.
6. Notes:
 - a. Accounts receivable training is offered annually by Bursar through Educational Outreach.
 - b. No department, except Housing, should be writing off amounts over \$50 per person. As part of required due-diligence for accounts receivable, accounts with a balance of \$50 or more are referred to collection agencies by Bursar prior to writing off the account balance.
 - c. Contact the Bursar in the Bursar's Office regarding this page.