

State of California Unclaimed Property Holder Handbook



November 2016

Controller Betty T. Yee
California State Controller's Office

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Introduction

The State of California's Unclaimed Property Law (Code of Civil Procedure, section 1500 et seq.) requires organizations to review their records annually to determine if they are holding any funds, securities, or other properties that have been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The Unclaimed Property Law requires these holders to report such unclaimed property to the California State Controller's Office (SCO).

The SCO accepts the Standard NAUPA II format which is the national standard for reporting unclaimed property to all states. This format will expedite processing and ensure accurate processing of the reported information. Paper filing is acceptable for reports that include less than ten properties. All paper reports submitted that include ten or more properties will be returned to the holder to submit electronically. For free unclaimed property reporting software, please visit the [National Association of Unclaimed Property Administrators \(NAUPA\) web site](#).

This user's guide is not intended to be the sole source of information regarding the holder's legal obligations under the Unclaimed Property Law. Each organization should review the entire law to ensure that it meets all reporting requirements. Review of the law should be ongoing, as revisions to the statutes may cause changes in reporting requirements.

To ensure complete, accurate, and timely reporting of unclaimed property, this user's guide and all related materials should be forwarded to the person(s) in the organization responsible for the preparation of unclaimed property reports. Please note that when the reports are prepared by a reporting service, quality and accuracy remain the responsibility of the organization for which the report is prepared.

The SCO is committed to making reporting requirements as simple as possible for the holder community. Unclaimed Property forms, reporting instructions, laws, and regulations are available on the SCO's web site at http://www.sco.ca.gov/upd_rptg.html. If you have any questions, please call the Unclaimed Property Reporting Unit at (916) 464-6284, or email ucpreporting@sco.ca.gov, or contact the Unclaimed Property Holder Outreach and Compliance Unit at (916) 464-6088 or email updholderoutreach@sco.ca.gov. You may subscribe to our email list to receive automatic updates related to the reporting process and receive notifications for upcoming events at http://www.sco.ca.gov/ucp_holder_notification_email.html.

Contact Information

Visit our Website	www.sco.ca.gov	
Mailing Address	California State Controller's Office Betty T. Yee, California State Controller Unclaimed Property Division P.O. Box 942850 Sacramento, CA 94250-5873	
Physical Address For courier delivery services	California State Controller's Office Betty T. Yee, California State Controller Unclaimed Property Division 10600 White Rock Road, Suite 141 Rancho Cordova, CA 95670	
SCO Hours of Operation	Monday through Friday 8 a.m. to 5 p.m. PST	
Contacts for Holders		
General Reporting Inquiries:	ucpreporting@sco.ca.gov	(916) 464-6284
Holder Outreach and Compliance Unit:	updholderoutreach@sco.ca.gov	(916) 464-6088
Electronic Funds Transfer Unit:	updscoeft@sco.ca.gov	(916) 464-6220
CCP 1577 Interest Assessment:	1577info@sco.ca.gov	(916) 464-6092
Remitting Securities:	updsecrecon@sco.ca.gov	(916) 464-7123
Safe Deposit Unit:	updsafekeeping@sco.ca.gov	(916) 464-0783
Consumer Claims		
General Information	www.claimit.ca.gov	Nationwide (800) 992-4647 Outside of U.S (916) 323-2827

What's New?

Holder Handbook Updates

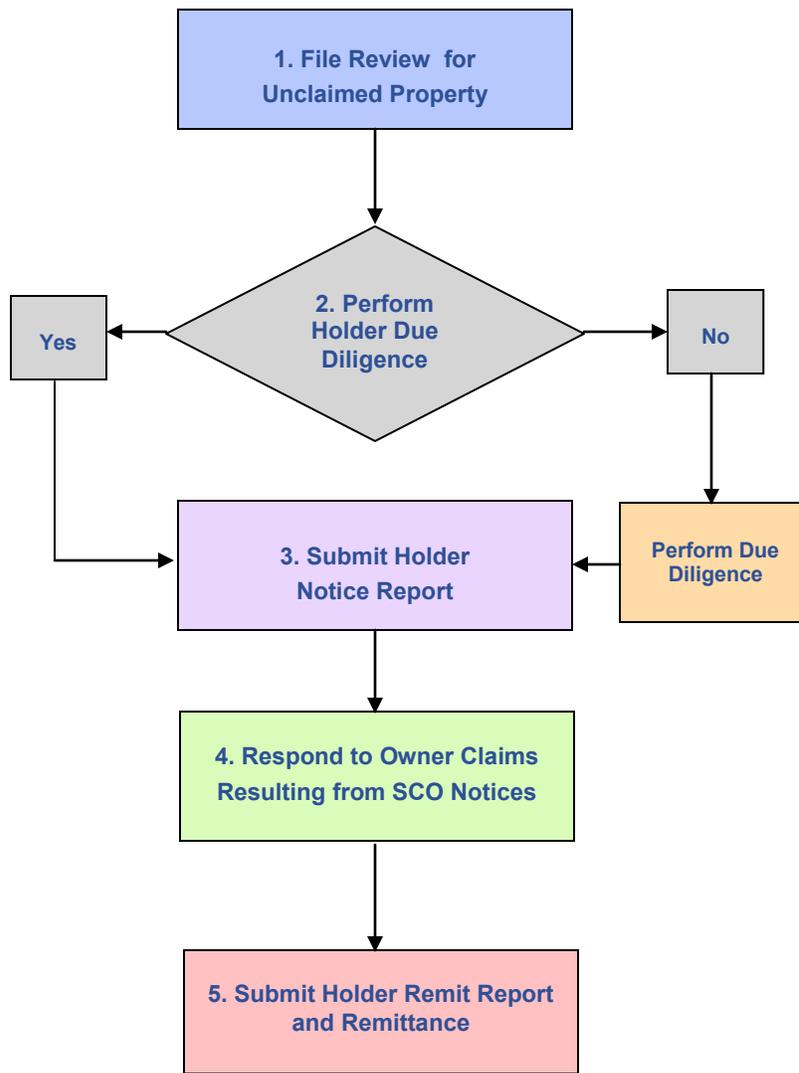
November 2016

- Updated Annual Report “As of” Dates and Corresponding Due Dates (pages 15-16)
- Updated Starting Transaction Dates (pages 16-17)
- Updated Appendix – 3, 2017 Property Report Cycles (pages 81-83)

Overview of the Reporting Process

The reporting process consists of two reports, the Holder Notice Report and the Holder Remit Report. The completion of due diligence by both the Holder and the SCO is an important part of this process. The reporting steps are illustrated below and described on the next page. All steps are discussed in greater detail throughout each section of this handbook.

Holders Unclaimed Property Reporting Process Flowchart



Overview of the Reporting Process

Below is a description of the five basic reporting steps.



1. File Review for Unclaimed Property

Holders review their files annually to identify all reportable unclaimed property.



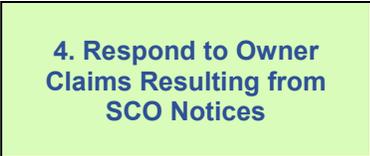
**Perform
2. Holder Due Diligence**

Holders are responsible for notifying owners about their property six to 12 months before the property becomes reportable to the SCO.



3. Submit Holder Notice Report

The Holder Notice Reports are due before November 1st (before May 1st for life insurance companies) without the remittance of property. Any property received with the Holder Notice report will be returned to the holder.



4. Respond to Owner Claims Resulting from SCO Notices

Holders are responsible for responding to all owner claims received prior to May 31st (November 30th for life insurance companies).



5. Submit Holder Remit Report and Remittance

The Holder Remit Reports are due between June 1st and June 15th (between December 1st and December 15th for life insurance companies). Property not claimed by the owner will be remitted along with the Holder Remit Report.

General Reporting Instructions

Who Must Report?

Holders of Unclaimed Property include business associations, banking and financial organizations, life insurance corporations, and other entities holding property belonging to another person. Holders are required to review their records each year to determine if they hold any property, whether tangible or intangible, that has remained unclaimed for the required dormancy.

Property must be reported to the SCO if conditions for escheat exist, as stated in the [CCP sections 1513 through 1521](#), and if:

- The last known address of the owner is in California; or
- There is no address for the owner in the holder's records or the owner is unknown, and the holder is domiciled in California; or
- The last known address of the owner is in a state that does not provide by law for escheat of such property; or
- The last known address of the owner is in a foreign country; and
- The holder is domiciled in California, or the holder is a government subdivision or agency of California.

1.

File Review for Unclaimed Property

What Must Be Reported?

Unclaimed property that must be reported includes, but is not limited to, the following:

- Life Insurance policy proceeds
- Money orders
- Travelers checks
- Safe-deposit box contents
- Intangible interest (stocks), dividends, bonds, interest and principal
- Property held by a business association
- Voluntary or Involuntary Dissolution or Liquidation of Property
- Intangible Property - Rebates

Life Insurance Policy Proceeds

A holder must report all funds held and owing by a life insurance corporation under any life or endowment insurance policy or annuity contract that has matured or terminated when such funds have remained unclaimed for more than three consecutive years after becoming due and payable. A policy will be deemed matured upon proof of death that may be identified through a declaration of death, death certificate, comparison of the holder's records against the Social Security Death Master File or other equivalent resources available to the company. Interest, dividends, or other amounts earned must be reported and remitted along with the funds due on such policies.

[Law reference: CCP section 1515](#), Escheat Period: 3 Years

Money Orders

Any sum payable on a money order issued by a business association (including banking or financial organization) must be reported if:

- More than seven years have elapsed from the date it was payable, or
- If payable on demand, more than seven years have elapsed from the date of its issuance

This includes any reasonable service charges that may lawfully be withheld (not to exceed \$0.25 per month or the aggregate amount of \$21.00).

Law reference: CCP section 1513(a)(5), Escheat Period: 7 Years

Travelers Checks

Any sum payable on a travelers check issued by (not through) the organization and outstanding for more than 15 years must be reported.

Law reference: CCP section 1513(a)(3), Escheat Period: 15 years

Safe Deposit Box or Safekeeping Repository

Holders of unclaimed contents of a safe deposit box or safekeeping repository must report property that has been unclaimed by the owner for three years from the date in which the lease or rental period of the box or safekeeping repository expired, or from the date of termination of any agreement in which the box or any other repository was furnished to the owner without cost, whichever occurs last. Safe deposit contents shall not escheat if the owner has a savings or checking account with the holder that is active and not subject to escheat. Holders are required to send a notice to the owners of safe deposit boxes prior to reporting the property to the SCO.

For more information refer to the [Remitting Safe Deposit Box Contents](#) section in this handbook.

Law reference: CCP section 1514, Escheat Period: 3 Years

Intangible Interest (Stocks), Dividends, Bonds, Interest and Principal

Any dividend, profit, distribution, interest, payment on principal, or other sum held for or owed to a shareholder, certificate holder, bond holder, other security holder, or a participating patron of a cooperative, who has not claimed it or corresponded electronically or in writing with the holder or the holder's transfer agent concerning that property within three years, escheats to the State.

Any intangible interest in a business association, as evidenced by the stock records or membership records of the association, escheats to the State if the interest is owned by another person who has neither claimed a dividend or other sum or contacted the holder within three years.

When stocks or other securities escheat, any dividend or other distribution attached to the stocks or security escheat at the same time. In the case of unclaimed intangible interest (stocks) or dividends, the issuing corporation is deemed to be the holder.

The stocks referred to herein are those of record belonging to the shareholder, whether or not a certificate has been issued to, or is in the hands of, the shareholder or holder.

Un-exchanged stock, unclaimed cash in lieu of fractional shares, or unclaimed cash held for the redemption of stock resulting from the merger, consolidation, acquisition, or similar event escheats beginning with the date on which the prior corporation lost contact with the owner and not the date of merger, consolidation, acquisition, or similar event.

Law reference: [CCP section 1516](#), Escheat Period: 3 Years.

Property Held by a Business Association

The following property types held or owing by a business association escheat to the State:

- Demand, saving and matured time deposits, and accounts subject to a negotiable order of withdrawal that are unclaimed for more than three years — unless the owner has owned another deposit or account with the banking organization that is not escheatable. No banking or financial institution may discontinue interest or dividends on any savings deposit because of inactivity [\[CCP section 1513\(a\)\(1\)\]](#).
- Drafts, certified checks, cashier's checks, and sums payable on any other written instruments for which a banking or financial organization is directly liable, when these instruments are outstanding for more than three years [\[CCP section 1513\(a\)\(4\)\]](#).
- Electronic money transfers via written instrument (draft) issued as a payment to the receiving consumer or returned to the initiating consumer that are outstanding for more than seven years [\[CCP section 1513\(a\)\(5\)\]](#).
- Electronic money transfers without a written instrument that are outstanding for more than three years [\[CCP section 1520\(a\)\]](#).
- Any funds held in an individual retirement account when the owner has not accepted payment of principal or income, increased or decreased the principal, or corresponded electronically or in writing or otherwise indicated an interest for more than three years after the funds became payable or distributable — unless the owner has owned another deposit or account with the banking organization that is not escheatable [\[CCP section 1513\(a\)\(6\)\]](#).
- Wages, salaries, commissions, and similar items held or owing in the ordinary course of the holder's business that remain unclaimed by the owner for more than one year after becoming payable [\[CCP section 1513\(a\)\(7\)\]](#).

Voluntary or Involuntary Dissolution or Liquidation of Property

All tangible or intangible property distributable in the course of a voluntary or involuntary dissolution or liquidation of a business association that is un- claimed by the owner within six months after the date of final distribution or liquidation escheats to the State. A Holder Remit Report, including an explanation letter, must be submitted by the holder [\(CCP section 1517\)](#).

Property of insurers or other persons brought under Article 14 (commencing with section 1010) of Chapter 1 of Part 2 of Division 1 of the Insurance Code that is unclaimed by the owner after six months of the date of final distribution shall be transferred to the Department of Insurance, with any proceeds from the sale of property

and other funds to be deposited in the Insurance Fund for expenditures as provided in section 12937 of the Insurance Code.

Intangible Property - Rebates and Electronic Money Transmissions

All intangible personal property, such as rebates held or owing in the ordinary course of the holder’s business, or incomplete electronic money transmissions (without a written instrument) that remain unclaimed by the owner for more than three consecutive years after becoming payable are escheatable [\[CCP section 1520\(a\)\]](#).

When does Property become Reportable?

Once property has remained unclaimed for the required dormancy period, it becomes reportable. All holders of unclaimed property are required to review their records annually to determine if they are holding any property, whether tangible or intangible, that has remained unclaimed for the required dormancy period. A dormancy period is a specified period of time in which the property owner does not take action on his or her property. An insurer shall perform a comparison of its insureds’ life insurance policies, retained asset accounts, and contracts against a Death Master File, on at least a quarterly basis, to identify potential matches of its insured. The dormancy period, also known as escheat period, commences on the date of last activity by the owner. Dormancy periods vary depending on the property type. To view a copy of the *Dormancy Table*, refer to [Appendix - 1](#) in this handbook.

Annual Report “As of” Dates

The “As of” date must be either June 30th or the date of the holder’s fiscal year-end. If the “As of” date falls between January 1st and June 30th, the Holder Notice Report is due before November 1st of the same year. If the “As of” date falls between July 1st and December 31st, the Holder Notice Report is due before November 1st of the following year. For life insurance reports due before May 1st, the “As of” date is statutorily set as the next December 31st. For life insurance companies and all insurance corporations, demutualization or reorganization proceeds, Holder Notice Reports are due before May 1st [\[CCP section 1530\(d\)\]](#).

Property Reportable in the Normal Course of Business

“As of” Date	Holder Notice Report Due Date	Holder Remit Report Due Date
Between July 1, 2016 and December 31, 2016	October 31, 2017	June 1-15, 2018
Between January 1, 2017 and June 30, 2017	October 31, 2017	June 1-15, 2018
Between July 1, 2017 and December 31, 2017	October 31, 2018	June 1-15, 2019

Property Reportable by a Life Insurance Company

“As of” Date	Holder Notice Report Due Date	Holder Remit Report Due Date
Business Year-End December 31, 2016	April 30, 2018	December 1-15, 2018
Business Year-End December 31, 2017	April 30, 2019	December 1-15, 2019

Property Reportable in the Course of a Demutualization or Related Reorganization of an Insurance Company

"As of" Date	Holder Notice Report Due Date	Holder Remit Report Due Date
Property applicable to CCP 1515.5	April 30, 2017	December 1-15, 2017

Starting Transaction Date

The PROP-STARTING-TRANSACTION-DATE (also known as the date of last transaction, last activity date, or date of last contact) is the date on which the last deposit or withdrawal occurred or the date on which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check), whichever came first.

If you are reporting the property with periodic payments such as dividends, oil and gas royalties, or commission checks, enter the beginning date on which the amounts were payable. Enter the ending date of the payments in the PROP-ENDING-TRANSACTION-DATE field (see below). Total all amounts due the owner during the applicable time period and list the payments as one account on the owner record. For more information, refer to [Appendix - 3: Property Report Cycle Tables](#) in this handbook.

One (1) Year Dormancy Period (Wages & Salaries)

Starting Transaction Date (STD)

If "As of" date is 06/30/17, then STD is between 07/01/15 and 06/30/16

If "As of" date is 12/31/16, then STD is between 01/01/15 and 12/31/15

Three (3) Year Dormancy Period (most properties)

Starting Transaction Date (STD)

If "As of" date is 06/30/17, then STD is between 07/01/13 and 06/30/14

If "As of" date is 12/31/16, then STD is between 01/01/13 and 12/31/13

Seven (7) Year Dormancy Period (Money Orders)

Starting Transaction Date (STD)

If "As of" date is 06/30/17, then STD is between 07/01/09 and 06/30/10

If "As of" date is 12/31/16, then STD is between 01/01/09 and 12/31/09

Fifteen (15) Year Dormancy Period (Travelers Checks)

Starting Transaction Date (STD)

If “As of” date is 06/30/17, then STD is between 07/01/02 and 06/30/03

If “As of” date is 12/31/17, then STD is between 01/01/02 and 12/31/02

2.

Holder Due Diligence

Holders are required to send notices to owners of property with a value of \$50 or more prior to reporting the accounts to the SCO. The face of the notice must contain a heading centered at the top that reads as follows: **THE STATE OF CALIFORNIA REQUIRES US TO NOTIFY YOU THAT YOUR UNCLAIMED PROPERTY MAY BE TRANSFERRED TO THE STATE IF YOU DO NOT CONTACT US.** The notice must also clearly state that the property will escheat to the State if a timely response to the notification is not received. Notices must be sent if the holder has in its records an address for the apparent owner, which the holder's records do not disclose to be inaccurate. The notice can be sent electronically with the owner's consent or mailed to the owner's last known address not less than six months nor more than 12 months before the property becomes reportable.

Important Information

- Due diligence notices are to be sent six to 12 months before the property becomes reportable. In the case of property escheatable under [CCP sections 1513 \(a\) \(1\), \(2\) or \(6\)](#), the notice may be sent not less than two years nor more than two-and-one-half years after the date of last activity on the account.
- In addition to the required due diligence letter, the holder may provide additional notice at any time between the date of last activity by, or communication with, the owner and the date the holder transfers the property to the Controller.
- The notice must include a form for the owner to indicate an interest in the property, except in the case of the safe deposit box ([CCP section 1514](#)). Notices for safe deposit boxes will instruct the owner to make arrangements with the holder to obtain possession of the contents or the proceeds of the sale of the contents or enter into a new agreement with the holder to establish a leasing or rental agreement. If the owner fails to make arrangements, the contents or proceeds shall escheat to the State.
- Holders can charge up to \$2.00 for the cost of sending the notice when the properties being reported have a value greater than \$50.00 ([CCP section 1520](#)).
- Banking or financial institutions can charge up to \$2.00 for the cost of sending the notice when the properties being reported have a value greater than \$2.00 ([CCP section 1513.5](#)).
- If an owner contacts the holder by phone, electronically or by returning the form, the escheat period stops. However, safe deposit contents are slightly different and the owner must make arrangements with the holder or they are reported to the State.

Holders can reference [CCP sections 1513.5, 1514, 1516, and 1520](#) for the complete requirements for notifying owners of unclaimed property. Holders can also refer to the SCO website at www.sco.ca.gov for a sample due diligence notification letter or refer to Appendix - 2 in this handbook.

Holder Liability for Property Escheated

To be relieved of liability for the property escheated to the SCO, the holder must have complied with provisions requiring the holder to send due diligence letters to the owner. Holders shall not be immune from liability if they have not taken minimum steps to comply with the owner notification provisions of the law [\[CCP section 1560\(a\)\]](#).

3.

Holder Notice Report

California has a two-report process. The first report is known as the Holder Notice Report, which is due annually prior to November 1st (or prior to May 1st for life insurance companies). This report will include a complete listing of those properties currently reportable, but will not include the remittance of the properties. When the Holder Notice Report is successfully uploaded, the SCO will send holders a Holder Remit Reminder Letter (14F) form to inform the holder when the Holder Remit Report and remittance is due. The SCO will use the owner contact information and property details in the Holder Notice Report to send notices to owners with property valued at \$50 or greater within 165 days after receiving the report. These notices will direct owners to the holders to recover their property.

Important Information

- The Holder Notice Report is a formal report, not an informal preliminary report; the information contained in the Holder Notice Report must be as accurate as possible.
- The holder must not close owners' security or mutual fund accounts or transfer property into a holder account in the name of the State Controller, State of California, prior to the Holder Remit Report due date. The SCO is prohibited from receiving shares until seven to seven and one-half months after the Holder Notice Report due date ([CCP section 1532\(a\)](#)).
- The holder must include the Committee on Uniform Securities Identification Procedures (CUSIP) number for each security reported in the Holder Notice Report.
- For every Holder Notice Report submitted, the unclaimed properties must also be submitted on a subsequent Holder Remit Report. For example, if a holder submits three Holder Notice Reports, they must submit three Holder Remit Reports with the remaining properties. The holder cannot submit one Holder Remit Report if three Holder Notice Reports were submitted, or vice versa.

Universal Holder Face Sheet

- The UFS-1 form must contain the same contact information in Section B (Report Completion Contact) and Section C (Property Owner Contact) as entered on the electronic report contact sections "Holder Contact I" and "Holder Contact II", as specified in the Standard NAUPA II format, respectively. If a discrepancy exists between the UFS-1 form contact information sections B and C and the electronic report contact fields, the contact information entered on the electronic form may

be the default contact information referenced when sending owner notices to claim properties.

- A hard copy of the Universal Holder Face Sheet (UFS-1) form is required with every report. All UFS-1 forms must contain an original signature. Reports with UFS-1 forms that do not contain an original signature may be subject to interest and penalties from the date the property should have been reported or remitted as prescribed by [CCP section 1577](#).

However, reporting agents submitting multiple reports at one time will be allowed to submit a transmittal letter with an original signature that lists all reports being submitted. The transmittal letter must contain an original signature of the person who meets the criteria under [CCP section 1530\(e\)](#) and the following verification language:

Verification If made by an individual shall be verified by the individual; if made by a partnership, by a partner; if made by an unincorporated association or private corporation, by an officer; if made by a public corporation, by its chief fiscal officer or other employee authorized by the holder ([CCP section 1530\(e\)](#)). The undersigned, _____ declares, under penalty of perjury, that, to the best of (his) (her) knowledge and belief, the following reports contain a full, true, and complete report of unclaimed property which is presumed unclaimed under the provisions of Part 3, Title 10, Chapter 7, Code of Civil Procedure, commencing with section 1500, and Title 2, California Administrative Code, sections 1150 et seq. ***The Undersigned also confirms that all properties not listed on the Remit Report, which were initially included on the Notice Report, were due to contact by the apparent owner, or the property being reactivated or returned to the rightful owner. Properties not included on the Notice Report cannot be listed on the Remit Report and must be reported on a Supplemental Notice Report.***

The UFS-1 form can then be submitted with stamped signatures. Multiple reports submitted by reporting agents that do not meet this criterion may be subject to interest and penalties from the date the property should have been reported or remitted as prescribed by [CCP section 1577](#).

Holder Notice Report Due Dates

The unclaimed property Holder Notice Report is due before November 1st for businesses and organizations, and before May 1st for life insurance companies. This report should be submitted ***without remitting or delivering property***. If a Holder Notice Report is submitted late, the Holder Remit Report will be due seven to seven-and-one-half months later. The Holder Remit Reminder Letter (14F) will provide a due date of the Holder Remit Report and remittances.

Note: If April 30th or October 31st falls on a Saturday, Sunday or state-recognized holiday, the due date is the next business day.

Other Non-Escheatable Property

Various deposits, accounts and safe deposit boxes held with business associations shall not escheat if, during the previous three years, the owner has owned another deposit or account with the banking organization or the owner has an active Individual Retirement Account (IRA) or similar account or plan established by federal laws ([CCP section 1513](#)).

Owner Awareness of Escheat Laws

When a new account or safe deposit box is opened with a business association, the association shall provide a notice to the person opening the account informing them that their property may be transferred to the State if no activity occurs on the account within the time period specified by state law ([CCP sections 1513.5 & 1514](#)).

Holder Contact

The SCO will use the first holder contact information (Section B: Report Completion contact) to contact the holder with questions regarding the report. The SCO will provide the second holder contact information (Section C: Property Owner Contact) on the notices sent to property owners so that they may claim or reactivate their account(s) reported on the Holder Notice Report to prevent the transfer of the property to the SCO. If the holder provides only one contact, it will be used for both purposes. It is important that the contact information in the electronic report is correct as this information will be used to update the property owner notices.

Holder Agent

A Holder Agent is a third party contracted by holders who provides the service of preparing notice reports each year. Contact information for Holder Agents is entered in Section B: Report Completion Contact as well as in Section D: Holder Agent Contact of the UFS-1 form. The contact information is used by the Reporting Unit should any questions arise concerning the reports. In some cases, a Holder Agent may enter the Transfer Agent (a third party who maintains records of securities owners) contact information in Section D: Holder Agent Contact. This contact information may be used by the SCO to obtain detailed owner information such as Social Security numbers to assist in reuniting owners with their property.

Importance of Reporting Complete Owner Information

The importance of holders providing accurate and complete owner information is critical to the SCO outreach efforts, and to its commitment and responsibility to reunite owners with their property.

“Owner(s)” are defined as any person(s) having a legal or equitable interest in the property.

“Business Owner(s) Accounts” are accounts owned by individual owners, partnerships, or corporations.

Each holder is responsible for providing complete and accurate owner information relating to accounts being turned over to the State. The reported Owner Account information should include the following:

- First and last name
- Social Security number
- Last known address
- Account number on record
- Property amount and type
- Starting Transaction Date (Date of Last Contact)

Business owner accounts should include:

- The complete business name
- Tax identification number
- Last known address
- Account number on record
- Starting Transaction Date (Date of Last Contact)

Aggregate Reporting

Aggregate reports consist of individual owner accounts reported as a single line item and are only accepted for properties valued at less than \$25 ([CCP section 1530](#)). Holders are strongly discouraged from filing aggregate reports. If account information is available, it should be provided to help the SCO return property to its rightful owner. Further, securities properties should always be reported with owner account information. When property included in an aggregate report without identifying information is claimed from the SCO, holders may be asked to further assist owners during the process.

Holder Remit Report Reminder Letter

The SCO sends out informational letters to all holders once Holder Notice Reports and Supplemental Holder Notice Reports have been uploaded into the reporting system. It is imperative that all holders read the entire letter, as it contains important details and instructions for holders. The Holder Notice Report submission information is provided, including the due date for the Holder Remit Report and Remittance. Instructions are also provided for handling accounts not included on the Holder Notice Report, for accounts that were included but are no longer unclaimed, for using an EFT, and for transferring securities. **Letters must be signed and returned with the Holder Remit Report.**

4.

Respond to Owner Claims Resulting from SCO Notices

Upon receiving the Holder Notice Report, the SCO sends out notices to all owners listed on the report for properties valued at \$50 or greater and for all stocks and safe deposit box accounts. Notices will be sent within 165 days after the final date for filing the report. The notice will include instructions for owners to contact the holder to claim their property before the property is remitted to the SCO. If the holder is contacted prior to June 1st (December 1st for life insurance companies), the holder will pay the property directly to the owner and will not report or remit the property with the Holder Remit Report.

5.

Send Holder Remit Report and Remittance

All properties reported in the Holder Notice Report will be included in the Holder Remit Report unless claimed by the owner. For owner accounts that are no longer unclaimed, the holder may either exclude the owner accounts from the report entirely, or may include the owner accounts on the report with an appropriate pay or deletion type code and show the property remitted amount as zero. Please note the holder will be signing an affirmation on the UFS-1 form to verify that all accounts that were reported on the Holder Notice Report, but not included on the Holder Remit Report, are omitted because the property is no longer considered unclaimed due to owner contact, or the property was returned to the owner. Any new properties identified that were not included on the Holder Notice Report must not be added to the Holder Remit Report (see Supplemental Report section on page 23).

Holder Remit Report Due Dates

The Holder Remit Report is due between June 1st and June 15th, or between December 1st and December 15th for life insurance companies (seven to seven-and-one half months after the Holder Notice Report). The Holder Remit Report must include remittance and delivery of all cash and/or securities that remain unclaimed at the time the Holder Remit Report is due.

The Holder Remit Reminder Letter (14F) form will provide a due date for the Holder Remit Report and remittances (the SCO will make arrangements to collect safe deposit boxes at a later date).

Note: If June 15th or December 15th falls on a Saturday, Sunday or state-recognized holiday, the due date is the next business day.

When information changes after the Holder Notice Report is submitted, the information must be changed on the Holder Remit Report. For example, share amounts and/or CUSIP changes may occur due to dividends and/or capital gains earned or any other type of corporate action. Most corporate actions will in some way change the number of shares within an issue and/or the CUSIP. **If all property is claimed, a Negative Holder Remit Report must still be submitted.**

Required Forms

A hard copy of the UFS-1 form is required with every report. Please note that this form includes an affirmation stating that all accounts reported on the Holder Notice Report that are not reported on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact, return of the property to the owner or was reported in error. (For more information, refer to the *Negative Report* on the next page.) The Securities Summary (SS-1) form (Rev. 03/11) is required for all reports that include securities that are being reported and remitted.

No changes from the Holder Notice Report

If there are no changes to the reported dollars and or shares shown on the Holder Remit Report Reminder Letter (14F) form you are still required to submit a Holder Remit Report with a UFS-1 form. The 14F form, the Holder Remit Report and your remittance of the reported amount and reported number of share must be received within the date range in the "Remit Report Due Date" field shown on the top of the 14F form. To view a sample Remit Report Reminder Letter (14F) form, refer to [Appendix - 4](#) in this handbook.

Other Report Types

Negative Report

Organizations that neither hold nor owe unclaimed property are not required to submit a report, although it is recommended that they do so by completing and filing the UFS-1 form only. The SCO may require the filing of such a report by sending notification to the holder.

Supplemental Report

If the holder identifies accounts that were not included on the original Holder Notice Report, they must be reported on a separate Supplemental Notice Report and cannot be included on the Holder Remit Report. California law requires that before unclaimed property can be transferred to the State, the SCO must send a notice to the owner to give them the opportunity to claim their property from the holder before it is transferred. Therefore, any new properties identified that were not included on the original Notice Report must be reported on a Supplemental Holder Notice Report. The SCO will then notify holders via Remit Reminder Letter (14F) form regarding the due date for the Supplemental Remit Report. If the 14F form is not received, holders should contact the Reporting Unit at (916) 464-6284 or ucpreporting@sco.ca.gov.

Out of Business Report

Entities closing their books and records due to a dissolution of business or going out of business may submit a Holder Remit Report only. Mandatory due diligence is no longer required, and dormancy periods do not need to be fulfilled. To submit an out of business report, include the following items:

- Universal Holder Face Sheet (UFS-1)
 - Check “Remit Report” at the top.
 - Write “Final Remit Report” in the middle of the top of the UFS-1.
 - Report “As of” date (Section A) should be marked with the date the business closed or was dissolved.
- List of properties and corresponding owner information
 - Paper Report for reports that include less than ten properties
 - Electronic Report (in Standard NAUPA II format) for reports that include ten or more properties
- Remittance of properties
 - Refer to Remittance section of this handbook (pages 24-44)
- Dissolved corporations must include articles of dissolution. All other organizations must provide a letter on company letterhead stating out of business status and effective date.

Note: If an entity is acquired, an out of business report is acceptable only if the acquiring business has not assumed financial liability.

Remittance

The second report in California's two-report process, the Holder Remit Report, is due between June 1st and June 15th of the following year (or between December 1st and December 15th of the same year for life insurance companies). Holders will remit any remaining unclaimed property at that time.

Holder Liability Reminder

The holder and any other person acting for or on behalf of the holder in transferring the property to the SCO shall be relieved from all liability to the extent of the value of the property paid or delivered if the holder has complied with provisions requiring them to send due diligence letters to the owner. Holders shall not be immune from liability if they have not taken minimum steps to comply with the owner notification provisions of the law ([CCP section 1560\(a\)](#)).

Remitting Money

When a holder is required to remit unclaimed cash totaling less than \$20,000, a check may be remitted payable to the "California State Controller" or an electronic funds transfer may be remitted.

Payment of unclaimed cash in the amount of \$20,000 or greater shall be made by electronic funds transfer, pursuant to [CCP section 1532](#). Failure to make payment by electronic funds transfer when required will result in the assessment of a 2 percent penalty.

Note: A holder escheating unclaimed cash via multiple checks for the same business association (same Federal Employer Identification Number) will be assessed a penalty if the total of all the checks exceeds \$20,000 ([CCP section 1532](#)).

Electronic Funds Transfer (EFT) Information

The purpose of this section is to provide holders of unclaimed property with the information needed to successfully remit unclaimed property by means of the electronic funds transfer process.

General EFT Information

- Holders may remit by Automated Clearinghouse (ACH) Debit, ACH Credit, Fedwire, or International Funds Transfer.
- Holders are required to remit unclaimed property payments of \$20,000 or greater by electronic funds transfer.

The SCO encourages holders to consider using the ACH Debit option for all EFT remittances. There are no fees to process your ACH Debit transfers and staff are available to assist you with the simple registration process. Holders are also encouraged to register for their ACH Debit accounts by April 30th or at their earliest convenience in order to avoid unnecessary delays during the remit period which begins on June 1st for most holders. Please contact our EFT Desk by e-mail at updscoeft@sco.ca.gov, by phone at (916) 464-6220, or by fax at (916) 464-6224 to set up an ACH Debit account *now*.

Holders who submit multiple reports must provide a list with each holder's name and the amount remitted for each holder. A copy of the electronic transfer receipt or check must be attached to the UFS-1 form.

Amended Unclaimed Property Reports

Remittances that apply to amended Holder Remit Reports must be made through EFT if the original remittance was electronically transmitted.

Revising the Authorization Agreement

Changes must be reported to the SCO prior to your next EFT payment. The following revision requests must be made in writing using the SCO EFT-1 form.

- Change EFT Remittance Method
- Change your address or EFT contact information.

Email revision requests to updscoeft@sco.ca.gov or fax to (916) 464-6224.

When to Report a Remittance

For an electronic unclaimed property remittance to be timely, the transferred funds must settle in the SCO's bank account by the first banking day following the due date. It is the responsibility of the holder to ensure that this deadline is met.

Refunds

Unclaimed property refunds are not issued through Electronic Funds Transfer. For more information refer to the *Holder Reimbursement Requests* section in this handbook.

Report Due Dates

Under EFT, reporting a remittance is considered timely if the transferred funds settle into the SCO bank account by the first banking day following the due date. Consequently, you need to determine the date when you must initiate your remittance so that it will settle in the SCO bank account on time. When you should report your remittance depends on the remittance method you have selected.

Holders using the ACH Credit method are reminded to check with their financial institution regarding its requirements for timely payments. Some financial institutions require a 24-hour lead time.

Tracing an EFT Remittance

On occasion, it may be necessary to trace an unclaimed property remittance to establish that a remittance was made and reported to the data collection service (ACH Debit) or was originated by a financial institution (ACH Credit, Fedwire, or International Funds Transfer).

If you use the ACH Debit method, the data collection service will provide you with a reference/confirmation number for your records that you can use to track the transfer. If you used www.govone.com/PAYCAL to submit an ACH Debit, you can check your payment status on the website.

If you use the ACH Credit method, Fedwire, or International Funds Transfer, you will be responsible for obtaining the necessary information to trace the remittance. Contact your financial institution for documentation of the actual transfer of funds.

Zero Amount Due

If you have no unclaimed property to report, you do not need to report a zero remittance through EFT.

EFT Interest and Penalty Payments

If your unclaimed property remittance is \$20,000 or greater, you must remit through EFT. Electronic funds transfers are subject to the same penalties and interest provisions currently required by the Unclaimed Property Law. The following information relates to penalty and interest charges that apply to electronic funds transfer:

- Failure to Remit Electronically - You are required to remit electronically if your unclaimed property is \$20,000 or greater. Failure to do so may result in a 2 percent penalty, pursuant to [CCP section 1532\(g\)](#).
- Late EFT Payment - If your EFT payment is not timely, you will be assessed [CCP section 1577](#) interest on the amount due.
- Failure to File an Unclaimed Property Report - You may be assessed a [CCP section 1576](#) penalty for failure to file a Holder Notice Report and/or a Holder Remit Report as required, and in the SCO format.

Section 1532(g) penalty charges may be waived under limited circumstances, subject to the SCO approval. Requests for a waiver must be in writing and mailed to our office.

Program Participation**Mandatory Participation**

[CCP section 1532\(a\)](#) requires that holders of unclaimed property must remit cash property by EFT if the amount is \$20,000 or greater.

Holders are required to complete the SCO Authorization Agreement for Electronic Funds Transfer (SCO EFT-1) form or the SCO Registration for Remittance by Fedwire (SCO EFT-3) form. Although Fedwire is an option, the SCO encourages holders to consider ACH Debit for all their EFT remittances and to sign up by April 30th to avoid unnecessary delays during the remit period. Holders who are required to remit via EFT and fail to do so may be subject to a penalty for failure to comply pursuant to [CCP section 1532\(g\)](#).

Voluntary Participation

The SCO encourages holders who remit less than \$20,000 to voluntarily participate in EFT to benefit from this more efficient method of remitting unclaimed property. You may take advantage of this method by completing the SCO EFT-1 form or the SCO EFT-3 form.

Mandatory Remitters Represented by Agents

If you meet the mandatory requirement for paying by EFT (for example, unclaimed property to be remitted of \$20,000 or greater) and are represented by a reporting agent or accounting firm, the holder is responsible for informing the agent or firm that the remittance must be by EFT. Using a remittance option other than EFT puts you at risk of receiving a 2 percent non-compliance penalty pursuant to [CCP section 1532\(g\)](#).

Remittance Options

There are four reporting methods for making EFT remittances:

- Automated Clearinghouse (ACH) Debit — **recommended**
- Automated Clearinghouse (ACH) Credit
- Fedwire
- International Funds Transfer

ACH Debit and ACH Credit transactions are processed through the National Automated Clearing House Association (NACHA).

Not more than three Unclaimed Property Remittance Type Codes may be combined on a single remittance. For example, if there is unclaimed property and a penalty that is due, both of these amounts may be remitted on a single EFT remittance ([CCP sections 1532 \(g\), 1576, or 1577](#)). Three Unclaimed Property Remittance Type Codes are the maximum that can be included on a single remittance.

Unclaimed Property Report Requirements

Whether you choose the ACH Debit, ACH Credit, Fedwire, or International Funds Transfer method of remittance, you must continue to file your unclaimed property report on a timely basis. Holders will remit remaining abandoned property with the Holder Remit Reports between June 1st and June 15th (or between December 1st and December 15th for life insurance companies).

How to Register

To register for the EFT program, you must complete and return the SCO EFT-1 or SCO EFT-3 form by email at updscoeft@sco.ca.gov or by fax at (916) 464-6224. This form can be obtained by visiting the SCO website, Reporting Instructions & Forms webpage at: www.sco.ca.gov/upd_rptg.html. You may also contact the EFT Desk at updscoeft@sco.ca.gov or (916) 464-6220 for assistance.

You must use the authorization form to indicate the remittance option you select. Please refer to the [Report Forms and Instructions](#) section in this handbook.

Cost

Banking costs for the ACH Debit transaction are paid by the State of California.

ACH Debit Remittances

If you are registering for ACH Debit, complete Sections I and II on the SCO EFT-1 form. You will be notified by the SCO when you are enrolled for ACH Debit and provided with a Branch Number and a temporary Security Code to access the ACH Debit payment website at www.govone.com/PAYCAL. Follow the link to the “California State Controller’s Office” page from the payment website. Complete your registration by logging on to www.govone.com/PAYCAL to change your Security Code and set up your personal Username and Password. You will also be able to control your banking account information from this payment portal. For your security purposes, the SCO no longer requests your banking account information. You may also originate an ACH Debit payment by touch-tone telephone at (800) 554-7500. However, you are required to log on to the payment website to complete your registration and designate an account number for your ACH Debit payment prior to using the phone method. It is recommended upon registration at www.govone.com/PAYCAL that you also submit your ACH Debit payment from the website. It is highly encouraged that you register early (by April 30th) in order to avoid delays during the unclaimed property remit period.

When ACH Debit is used to remit unclaimed property, there is an electronic debit of an account you control in an ACH-participating financial institution for the amount you report to the State's data collection service at www.govone.com/PAYCAL. The State, through its bank and data collector, initiates the transaction through the ACH network to debit your account and credit the State's account for the same amount.

When you make a payment with the data collection service, you will be asked to provide the following information for your ACH Debit payment.

Note: For calling instructions and sample scripts of communication between you and the data collector, refer to the ACH Debit Calling Instructions – Reporting a Remittance section in this handbook.

1. Federal Employer Identification Number (FEIN)
2. Security Code
3. Branch Identification Number
4. Unclaimed Property Holder Type Code
5. Unclaimed Property Remittance Type Code
6. Remittance Amount

Federal Employer Identification Number (FEIN)

This nine-digit number is the same federal employer identification number that is required on the UFS-1 form. You will use the federal number for your EFT payments. To view a sample UFS-1 form, refer to *Report Forms and Instructions* section in this handbook.

Security Code

This is a four-digit number. After you have registered to make ACH Debit payments, you will receive a temporary security code. If you lose or forget your security code you must contact the EFT Desk for assistance by e-mail at updscoeft@sco.ca.gov or (916) 464-6220.

Branch Identification Number

This number will be assigned by the SCO's EFT Desk.

Property Holder Type Code

This is a two-digit number used to identify the type of holder that is remitting unclaimed property. The following codes are used by the SCO:

- | | |
|----|-------------------------------|
| 01 | Banks |
| 02 | Savings and Loan Associations |
| 03 | Credit Unions |
| 04 | Brokerage Firms |
| 05 | Business Associations |
| 06 | State Agencies |
| 07 | Cities and Counties |
| 08 | Life Insurance Companies |
| 09 | All Other Insurance Companies |
| 10 | Transfer Agents |

A transfer agent should use code 10 when remitting on behalf of its principals, not when remitting on its own behalf. A transfer agent reporting unclaimed property for principals must provide an alphabetical summary of all holders and the amount remitted for each. This form should be attached to the UFS-1 form to ensure that each principal's account is recorded accurately.

Remittance Type Code

This is a two-digit number used to identify the type of remittance.

- 01 Report Remittance
Use code 01 to remit unclaimed property that is due between June 1st and 15th or December 1st and 15th (life insurance companies) reporting period.
- 02 Corporate Actions
Use code 02 to remit the proceeds from corporate actions that result in a cash remittance, such as redemptions, mergers, calls, and fractional share proceeds.
- 03 Dividends
Use code 03 to remit dividend proceeds earned from stock that is registered to the SCO.
- 06 Sale of Securities Proceeds
Use code 06 to remit the proceeds from the sale of stock and mutual funds. Sale proceeds must be remitted electronically, regardless of the amount.
- 08 CCP Section 1577 Interest Assessment
Any person who fails to report, pay or deliver unclaimed property within the time prescribed is liable for interest assessed at the rate of 12 percent per annum on such property or the value of the property from the date the property should have been paid or delivered. Use code 08 when remitting the interest assessment.
- 10 CCP Section 1532(g) Penalty
Use code 10 to remit the amount assessed if the holder has failed to remit electronically when required to do so, according to section 1532(g).
- 12 CCP Section 1576 Penalty
Use code 12 to remit the amount assessed, pursuant to CCP section 1576, for any person who willfully fails to render any report or perform other duties, including use of the report format described in section 1530.
- 13 CCP Section 1577 Interest from Audit
When the SCO's Division of Audits finds property that should have been reported in prior years, the holder is liable for CCP section 1577 interest. Use code 13 when remitting the interest amount as determined by the audit.
- 17 SCO Audit Report Remittance
The SCO's Division of Audits reviews the records of holders of unclaimed property to determine compliance with CCP section 1500, et seq. Use code 17 when remitting the principal amount as determined by the audit.
- 18 Audit Agent Report Remittance
Use code 18 to remit funds identified as a result of a review of a holder's records by the audit agent.
- 27 Live Auction Proceeds
Use code 27 to remit the proceeds from live auctions held by the SCO for the sale of tangible property found in safe deposit boxes.

- 30 Online Auction Proceeds
Use code 30 to remit the proceeds from online auctions held by the SCO for the sale of tangible property found in safe deposit boxes.
- 41 IOLTA – Interest on Lawyers Trust Accounts
Use code 41 to remit funds related to the IOLTA Legislation.

Remittance Amount

This is the amount, in dollars and cents, being remitted for each Unclaimed Property Remittance Type Code. If you use a touch-tone telephone to make a debit remittance, you must enter two zeroes for the cents. For example, \$56,318.00 would be entered as 5631800.

Debit Reference/Confirmation Number (ACH Debit)

After you have made your payment, you will be provided a reference/confirmation number, which indicates that an EFT remittance has been made. Keep this reference number for your records.

Voice Operator Assistance

The voice operator will be able to provide you with assistance in successfully executing a remittance, inquiry, cancellation, or computing your verification code. The operator cannot assist you, for example, in obtaining a FEIN or determining the correct Unclaimed Property Holder Type Code. For assistance in these and similar areas, contact the EFT desk at updscoeft@sco.ca.gov or (916) 464-6220.

Voice Operator Assistance

The voice operator will be able to provide you with assistance in successfully executing a payment inquiry, cancellation, or to change your security code. The operator cannot assist you, for example, in obtaining a FEIN or determining the correct Unclaimed Property Holder Type Code. For assistance in these and similar areas, contact the EFT Desk at updscoeft@sco.ca.gov or (916) 464-6220.

Inquiry

If you have an inquiry regarding an EFT remittance, you should call the State's data collector at (800) 554-7500. In order to expedite the research, you should be able to provide the Reference Number from the original remittance. The voice operator will provide on-line access to the system using the following information supplied by the caller:

- FEIN
- Security Code
- Branch Identification Number
- Property Holder Type Code
- Remittance Type Code
- Reference/Confirmation Number

For inquiries regarding an EFT, contact the EFT Desk by email at updscoeft@sco.ca.gov, by phone at (916) 464-6220 or by fax at (916) 464-6224.

Cancellation

The holder may cancel a remittance prior to 3:00 p.m. Pacific Time on the day the remittance is made. If you wish to cancel a remittance, you should call the State's data collector at (800) 554-7500 or you can cancel your payment from the web payment portal. In order to expedite the cancellation, you should provide the Reference/Confirmation Number from the original remittance. The voice operator will provide on-line access to the system, using the following information supplied by the caller:

- FEIN
- Security Code
- Branch Identification Number
- Property Holder Type Code
- Remittance Type Code
- Reference/Confirmation Number

After the remittance has been cancelled, the system will provide a cancellation reference/confirmation number. This number should be retained for your records.

Overview of the ACH Web Payer Instructions

ACH DEBIT USING [GOVONE.COM/PAYCAL](https://www.govone.com/PAYCAL)

Step 1	To obtain approval to remit via EFT, Email/fax/mail completed SCO EFT-1 form.
Step 2	Upon approval, the SCO will assign the holder a branch number and security code. This will allow the holder to complete their registration at https://www.govone.com/PAYCAL/Home/ using the holder's Company's Name, FEIN, Security Code and Branch Number .
Step 3	The holder will complete online registration by creating a Username and Password. To do so, the holder will need their FEIN and the SCO assigned Security Code and Branch Number . Upon creating your Username and Password , you can enter your Bank Account Information .
Step 4	The next page will allow you to begin making a payment. Follow the simple online prompts, but be ready to identify your Property Holder Type Code, Remittance Type Code, Payment Amount and Debit Date . Press Continue .
Step 5	If correct, click Submit Payment . If incorrect, click Edit Payment to make appropriate changes.
Step 6	The payment confirmation screen will be displayed. The payment Confirmation Number (Reference Number) will be listed. Print this page as receipt of payment.
Step 7	The payment has been successfully submitted.

ACH Debit Calling Instructions - Reporting a Remittance

The following is a sample script of an ACH Debit remittance reported through a touch-tone telephone at (800) 554-7500.

- Step 1: You will be welcomed to the California EFT telephone system and given directions based on whether you are calling from a touch-tone or a rotary phone. Press 1 to continue in English.
- Step 2: You will be instructed to press 5 for the State Controller's Office. Press 1 to accept or 2 to correct and re-enter.
- Step 3: System: You will be instructed to enter your nine-digit Federal Identification Number (FEIN).
Caller: Enter your nine-digit FEIN.
- Step 4: System: The system will repeat your FEIN.
Caller: Press 1 to accept or 2 to correct and re-enter.
- Step 5: System: You will be instructed to enter your six-digit Branch Identification Number authorized by the State Controller's Office.
Caller: Enter the six-digit Branch Identification Number "xxxxxx". (The branch number will be assigned to you by the SCO's EFT Desk.)
- Step 6: System: You will be instructed to enter your Security Code.
Caller: Enter the four-digit Security Code "xxxx". (The initial security code will be assigned to you by the SCO's EFT Desk.)
- Step 7: The system will provide the following function options:
- To make a payment, press 1.
 - To inquiry about a payment, press 2.
 - To cancel a payment, press 3.
 - To change your security code, press 4.
 - To transfer to a customer service representative, press 0.
- Step 8: System: You will be instructed to enter your two-digit Property Holder Type Code.
Caller: Enter the two-digit number.
- Step 9: System: You will be instructed to enter your two-digit Remittance Type Code.
Caller: Enter the two-digit number.

- Step 10: System: You will be instructed to enter the remittance amount for the Remittance Type Code entered in step 9.
Caller: Enter the remittance amount, then press # and press 1 to accept or 2 to correct and re-enter.
- Step 11: System: You will be instructed to enter the debit date.
Caller: Enter the debit date and press 1 to accept or 2 to correct and re-enter .
- Step 12: System: "Payment accepted. Your Reference Number is - - - - -. Repeating, your Reference Number is - - - - -." Please record this number for your records. If you are remitting Report Remittance Code 01, enter the debit date and remittance amount on the UFS-1 form where indicated.
- Step 13: System: You will be instructed to press 1 to make an additional payment, press 2 to perform another function or press 3 to disconnect.

ACH Credit Remittances

If you are registering for ACH Credit, complete Sections I and III on the SCO EFT-1 form, sign in the signature block and return the SCO EFT-1 to the EFT Desk by e-mail at updscoeft@sco.ca.gov, or by fax at (916) 464-6224. After the EFT staff has received and reviewed the completed SCO EFT-1 form, you will be faxed a copy confirming your EFT approval and the method of remittance, along with EFT payment instructions and the SCO's bank account information.

With the ACH Credit method, you transfer funds by instructing your financial institution to debit your account and credit the SCO's bank account through the automated clearing house network.

In the ACH Credit process, the holder contacts its financial institution and specifies the amount of the remittance, SCO's bank and account number, and the date the transaction is to be finalized. The free form portion of the TXP Addendum Record, which is completed by your financial institution, must be precisely structured as shown in the TXP Addenda Convention Layout provided in Appendix - 8 in this handbook.

NOTE:

You should allow at least three weeks for your financial institution to prepare your account for filing by EFT. Your bank will provide you with instructions and/or software that are needed before you can initiate ACH Credit transactions.

If you are making payments to more than one State of California agency, please note that each state agency has its own bank account number and requests different information for the "free form area" of the TXP Addenda Record. Although the actual addendum format for each department may look similar, the information requested is different.

To be timely, your remittance must settle in the SCO's bank account by the first banking day following the due date. Check with your financial institution to determine when you should originate your remittance so that this deadline is met. You should also check with your financial institution to ensure that it is open for business the day you plan to originate your remittance.

Cost

You must pay any set-up costs charged by your financial institution for each ACH Credit transaction initiated. Some financial institutions also charge monthly fees.

Record Format Requirement

In order to remit your unclaimed property correctly, your financial institution must originate your remittance using the Cash Concentration or Disbursement plus Tax Payment Addendum (CCD+/TXP) format. This is the standard format that has been adopted for tax payments by the NACHA and endorsed by the Federation of Tax Administrators. For format details, refer to *Appendix - 8* in this handbook.

Before selecting the ACH Credit method, check with your financial institution to confirm that it can originate an ACH Credit transaction in the required record format.

Corrections

If you use the ACH Credit method and discover that you have reported erroneous information, you must contact your financial institution for assistance.

ACH Credit Instructions

Your financial institution can tell you if any special equipment is required to remit unclaimed property by ACH Credit.

ACH Credit transactions must be transmitted in the NACHA-approved Cash Concentration or Disbursement Plus Tax Payment Addenda (CCD+/TXP) format. Each format has technical information needed by your financial institution and the State of California, to process your ACH Credit remittance. If you choose the ACH Credit option, please give your financial institution a copy of the Tax Payment (TXP) Addendum and the ACHCCD+Format found in *Appendix - 8* in this handbook.

Before Initiating Payment

The TXP Addendum Convention record represents the layout of the information your financial institution will transmit with your unclaimed property remittance. The information below will assist you in providing your financial institution everything needed to complete the record.

Remittance Information

Your ACH Credit remittance must include the following information entered in the order displayed below:

- **FEIN**
This nine-digit number is the same FEIN that is required on the unclaimed property report UFS-1 form. You will use the federal number for your EFT payments.
- **Branch Identification Number**
This number will be six zeroes (000000).

- **Property Holder Type Code**

This is a two-digit number used to identify the type of holder that is remitting unclaimed property. The following codes are used by the SCO:

01	Banks
02	Savings and Loan Associations
03	Credit Unions
04	Brokerage Firms
05	Business Associations
06	State Agencies
07	Cities and Counties
08	Life Insurance Companies
09	All Other Insurance Companies
10	Transfer Agents

A transfer agent should use code 10 when remitting on behalf of its principals, not when remitting on its own behalf. A transfer agent reporting unclaimed property for principals must provide an alphabetical summary of all holders and the amount remitted for each. This form should be attached to the UFS-1 form, to ensure that each principal's account is recorded accurately.

Remittance Type Code

This is a two-digit number used to identify the type of remittance:

- | | |
|----|--|
| 01 | Report Remittance
Use code 01 to remit unclaimed property that is due between June 1 st and 15 th or December 1 st and 15 th (life insurance companies) reporting period. |
| 02 | Corporate Actions
Use code 02 to remit the proceeds from corporate actions that result in a cash remittance, such as redemptions, mergers, calls, and fractional share proceeds. |
| 03 | Dividends
Use code 03 to remit dividend proceeds earned from stock that is registered to the SCO. |
| 06 | Sale of Securities Proceeds
Use code 06 to remit the proceeds from the sale of stock and mutual funds. Sale proceeds must be remitted electronically, regardless of the amount. |
| 08 | CCP Section 1577 Interest Assessment
Any person who fails to report, pay or deliver unclaimed property within the time prescribed is liable for interest assessed at the rate of 12 percent per annum on such property or the value of the property from the date the property should have been paid or delivered. Use code 08 when remitting the interest assessment. |
| 10 | CCP Section 1532(g) Penalty
Use code 10 to remit the amount assessed if the holder has failed to remit electronically when required to do so, according to section 1532(g). |
| 12 | CCP Section 1576 Penalty
Use code 12 to remit the amount assessed, pursuant to CCP section 1576, for any person who willfully fails to render any report or perform other duties, including use of the report format described in section 1530. |

- 13 CCP Section 1577 Interest from Audit
When the SCO's Division of Audits finds property that should have been reported in prior years, the holder is liable for CCP section 1577 interest. Use code 13 when remitting the interest amount as determined by the audit.
- 17 SCO Audit Report Remittance
The SCO's Division of Audits reviews the records of holders of unclaimed property to determine compliance with CCP section 1500, et seq. Use code 17 when remitting the principal amount as determined by the audit.
- 18 Audit Agent Report Remittance
Use code 18 to remit funds identified as a result of a review of a holder's records by the audit agent.
- 27 Live Auction Proceeds
Use code 27 to remit the proceeds from live auctions held by the SCO for the sale of tangible property found in safe deposit boxes.
- 30 Online Auction Proceeds
Use code 30 to remit the proceeds from online auctions held by the SCO for the sale of tangible property found in safe deposit boxes.
- 41 IOLTA – Interest on Lawyers Trust Accounts
Use code 41 to remit funds related to the IOLTA Legislation.

Three Unclaimed Property Remittance Type Codes may be combined on a single remittance. For example, if there is unclaimed property and a penalty ([CCP sections 1532\(g\), 1576, or 1577](#)) that is due, both of these amounts may be remitted on a single EFT remittance. Three Unclaimed Property Remittance Type Codes are the maximum that can be included on a single remittance. A holder must remit electronically if the mandatory threshold of \$20,000 has been reached, regardless of the remittance type.

All EFT remittances for Report Remittance type code 01 must be accompanied by a Holder Remit Report (paper or electronic). Holders reporting ten or more accounts are required to report in an electronic format authorized by SCO. For more information, refer to the *Report Formats* section in this handbook. All other types of remittances must be accompanied by appropriate accounting documentation that will enable the SCO to correctly allocate remittances and credit the holder's account.

Reference Number

This five digit number is created by the holder and is intended for the holder's use. This field may or may not contain a value. ACH Credit remitters should assign a number to this field and keep it for their records.

NACHA Record Formats for CCD+Entries

NACHA record formats for CCD+ Entries flow in the following order:

- File Header Record
- Company/Batch Header Record
- Entry Detail Records
- Addenda Record (Carries an 80-character free form Field)
- Company/Batch Control Record
- File Control Record

For more specific information on NACHA formats, specifications and definitions, you may refer to the NACHA rulebook. A copy of the NACHA rulebook may be obtained from your financial institution or from Western Payments Alliance at (415) 433-1230.

SCO's Bank and FEIN Number

Bank:

Union Bank
400 California Street
San Francisco, CA 94104

Account Number: See "note" below

Routing Number: See "note" below

FEIN: **68-0322992**

NOTE:

Bank account and routing numbers may be obtained by emailing the Unclaimed Property Division, EFT Desk at updscoeft@sco.ca.gov or by calling (916) 464-6220. You may be asked to verify specific information regarding your EFT Authorization and/or Registration. Requests may also be faxed to (916) 464-6224.

Other Remittance Options

Authorization to Remit

Remittance may be made by Fedwire; however, the SCO encourages holders to remit unclaimed property through ACH Debit or ACH Credit.

If you choose to remit via Fedwire and it is your first time using this method, you must contact the EFT Desk by e-mail at updscoeft@sco.ca.gov, or by calling (916) 464-6220 to request and complete the Registration for Remittance by Fedwire (SCO EFT-3) form prior to remitting the property. (Refer to the *Report Forms and Instructions* SCO EFT-3 in this handbook.)

If you have previously remitted unclaimed property by Fedwire, it is strongly recommended you contact our office prior to remitting your unclaimed property funds. This is to ensure that all of the information needed to process your remittance in an accurate and timely manner has been received by our office, and to confirm that our bank account information is current.

Fedwire

With Fedwire, the transaction is originated by the holder and utilizes the national electronic payment system to transfer funds through Federal Reserve banks. The holder debits its own bank account and credits the SCO's bank account.

International Funds Transfer

International Funds Transfer refers to any transaction originated by the holder and utilizing the international electronic payment system to transfer funds from outside of the United States. The holder debits its own bank account and credits the funds, in US Dollars, to a United States bank that credits the SCO bank account. (Please ensure all foreign funds have already been converted to US Dollar.) To remit using this method, you must complete and fax the Authorization Agreement for Electronic Funds Transfer (SCO EFT-1) form to the EFT Desk at (916) 464-6224. You can obtain a copy of this form by contacting the EFT Desk by email at updscoeft@sco.ca.gov, calling (916) 464-6220, or on our website at: sco.ca.gov/upd_rptg.html.

Cost

Any costs associated with Fedwire or International Funds Transfer payments must be paid by the originator of the transaction.

Reporting a Remittance

Contact your financial institution for specific instructions to originate a Fedwire or International Funds Transfer remittance.

To be timely, your remittance must settle in the SCO's bank account by the first banking day following the due date. Check with your financial institution to determine when you should originate your remittance so that this deadline is met.

You should also check with your financial institution to ensure that it is open for business the day you plan to originate your remittance.

Corrections

If you use the Fedwire or International Funds Transfer method and discover that you have remitted erroneous information, you must contact your financial institution for assistance. If the funds have already been credited to the SCO's account, you must submit a Holder's Claim for Reimbursement (HCR-1) form. (Refer to the *Report Forms and Instructions* section in this handbook.)

Filing Your Unclaimed Property Report

Although you are remitting unclaimed property electronically, you must still file a Holder Remit Report in a timely manner. For more information on filing requirements refer to the General Reporting Instructions section in this handbook.

Before filing your Holder Remit Report, attach the UFS-1 form to a copy of the remitting instructions you provided your financial institution, or some other evidence of remittance. This enables the SCO to establish a relationship between your electronic remittance and your Holder Remit Report. (Refer to the *Report Forms and Instructions* section in this handbook.)

Remitting Securities

When securities are escheated, the holder must re-register the securities in the name of the State Controller, State of California. The securities shall be delivered to the SCO either in a duplicate certificate or via electronic transfer in an account with the SCO's contracted broker, through the Depository Trust Company (DTC). SCO has determined that an electronic transfer (DTC) is the most efficient method to deliver unclaimed securities.

The **Standard NAUPA II** format is the national standard for reporting unclaimed property to all states. The SCO requires that holders use the **SECR-DELIVERY-METHOD** field when delivering securities to the State. Valid Security Delivery Code values are **DTC** (Direct Transfer), **Physical** (Physical Certificate Delivery), **Account** (Registration of Account Only), and **UNT** (Securities Not Transferable). SCO uses Security Delivery Codes to expedite the processing of reports and to verify the information received for delivered securities is accurate.

The SCO requires remitters of unclaimed properties to provide a list of security issues using the SS-1 form. Instructions to complete the SS-1 form can be found in the *Report Forms and Instructions* section of this handbook. This form can be found by going to:

http://sco.ca.gov/upd_rptg.html

and must accompany the Holder Remit Report (the SS-1 form is not required when submitting the Holder Notice Report).

The report ID number must be included in the DTC comment field as part of the account registration. When remitting securities via DTC, the report ID number located on the Holder Remit Reminder Letter (14F) form received from the SCO, must be written first in the DTC comment field (i.e. State of CA 123456). If the report ID is missing there is a possibility the transfer will be rejected.

In addition, if securities are being delivered electronically, remitters are also required to e-mail the SS-1 form to the SCO at ucpdtcss1@sco.ca.gov and to the SCO broker at calif.statemail@wellsfargoadvisors.com upon transfer. NOTE: This is a change from our previous instructions which requested the SS-1 be emailed at least 48 hours prior to transfer. When saving the SS-1, please include the Report ID number in the file name. The Report ID number is located on the Holder Remit Reminder Letter (14F Form) you receive from the SCO. Please prepare and send separate SS-1files for each Report ID.

In the Subject line of your email in which you send the SS-1, please note that you are sending an SS-1 and include the Report ID, Holder Name and your company's DTC number. NOTE: Mutual Fund companies will not have a DTC number. Below is a sample of a properly formatted Subject line:

Subject: SS-1 Report ID 123456 - XYZ Company – DTC# 1234

The CUSIP number and number of shares of securities reported on the SS-1 must match the actual CUSIP number and number of shares of the securities transferred to the State Controller's contracted broker and reported on the Unclaimed Property Holder Remit Report. When submitting the unclaimed property Holder Remit Report, include a copy of the SS-1 form with the DTC receipt confirmations. Do not submit securities via DTC *and* Certificate for the same CUSIP. All reported securities must be listed on the SS-1 form, including non-transferable securities (that will not be remitted) as well as securities that are being certificated.

If remitting via DTC, the Report ID number provided by the SCO on the Holder Remit Reminder Letter (14F) form must be included in the DTC comment field. Securities should be sent to:

FIRST CLEARING, LLC
DTC #0141
Account #8021-1102 (effective 2016)

If remitting by certificate, mail to:

California State Controller's Office
Unclaimed Property Division
P.O. Box 942850
Sacramento, CA 94250-5873

For courier delivery services, mail to physical address:

California State Controller's Office
Unclaimed Property Division
10600 White Rock Road, Suite 141
Rancho Cordova, CA 95670

When security information (i.e. dividends, capital gains earned, or any other type of corporate action) changes after the Holder Notice Report has been submitted the security information must be changed on the Holder Remit Report to match the securities remitted to SCO's contracted broker.

The SCO does not participate in dividend reinvestment plans. Earnings shall not be credited to a dividend reinvestment plan. The SCO will no longer accept dividend reinvestment plans in book entry form. For all issues with the exception of open-end mutual funds, holders must close out the individual owner's account by either converting the whole shares to certificate form or by transferring the shares to the SCO contracted broker via electronic transfer (DTC) and cashing out the fractional shares.

- Convert each owner's account to whole shares and register the shares in the name of the State Controller. For Electronic Reporting, include the whole shares in the "PROP-NUMBER-OF-SHARES" field. For Paper Reporting, the whole shares must be included in the "Current Shares" field for each owner on the Owner Detail Sheet also known as the Paper Report or UDS-1 form.
- Each owner's fractional shares must be cashed out. For Electronic Reporting, include the cash proceeds in the "PROP-AMOUNT-REPORTING/REMITTED" field. For Paper Reporting, include the cash proceeds in the "Cash to Report" field on UDS-1 form. Since fractional shares are cashed out for each owner, do not total the shares by issue to liquidate the resulting fractional shares.

Security issues reported on the Holder Remit Report that are deemed non-transferable should be identified in a list of issues not remitted and submitted with the Holder Remit Report. The information provided must include the Reported Security Name, the CUSIP number, the number of shares reported, the reason the security cannot be transferred (i.e. chilled at DTC, no Transfer Agent, etc.) and verification from the SCO's contracted broker that the issue cannot be transferred. Please remember, the CUSIP number and number of shares of securities reported on the SS-1 must match the actual CUSIP number and number of shares of the securities transferred to the State Controller's contracted broker and reported on the Unclaimed Property Holder Remit Report.

Only non-transferable issues that have been verified by the SCO's contracted broker may be put into a holding account in the name of the State Controller, State of California. No other security and/or mutual fund issue should be transferred into an SCO holding account. All transferable securities and/or mutual funds are to be remitted to the SCO. Monthly/quarterly account statements for non-transferable security issues held in an SCO holding account should be mailed to: State Controller's Office, Unclaimed Property Division, P.O. Box 942850, Sacramento, CA 94250-5873.

Once the securities have been delivered to the SCO broker or certificated in the name of the State Controller, State of California, the holder is not allowed to transfer any shares out of the SCO account without prior written consent of the Controller.

Remitting Mutual Funds

When open-end mutual fund shares are escheated, the holder must re-register the open-end mutual fund shares in the name of the State Controller, State of California. Open-end mutual fund shares shall be transferred to the SCO's contracted broker via direct registration at the fund with First Clearing, LLC as dealer (participant #: 0141):

State of California, State Controller's Office Mutual Fund Account Registration and Networking Instructions

NETWORKING MATRIX LEVEL 3
Use CASH option for all Div and Cap Gains

Registration:

FIRST CLEARING, LLC
FBO STATE OF CALIFORNIA
BIN #: 63827250
2801 MARKET STREET
ST. LOUIS, MO 63103

TAX ID #: 23-2384840
Branch #: 80
DTC #: 0141
Representative #: 00180H7

If the STATE OF CALIFORNIA, STATE CONTROLLER'S OFFICE does not have an existing account in that particular family of funds, contact Tim Johnson at Wells Fargo Advisors, SCO's contracted broker, at (916) 443-4493 to obtain the information needed by the agent to open a new account.

If the SCO's contracted broker cannot hold a specific mutual fund, accounts are to be re-registered in the name of the State Controller, State of California with the following information:

State of California
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5873
TAX ID #: 68-0322992

Statements for mutual fund accounts that cannot be held with the SCO's contracted broker must be mailed to the above address and a copy of the statement must accompany the report. Holders must submit verification from the SCO's contacted broker that Wells Fargo Advisors cannot hold the fund.

The SCO requires remitters of unclaimed property to provide a list of mutual fund issues using the SS-1 form. This form can be found at http://sco.ca.gov/upd_rptg.html and must accompany the Holder Remit Report (the SS-1 form is not required when submitting the Holder Notice Report).

Remitters of mutual funds also are required to e-mail the SS-1 form to the SCO at: ucpdtcss1@sco.ca.gov and to the SCO broker at calif.statemail@wellsfargoadvisors.com upon the transfer of securities. Once the holder has filed the Holder Remit Report and the mutual funds shares have been transferred to an account registered to the SCO, **the holder is not allowed to transfer any shares from the State's account without prior written consent from the SCO.**

When mutual fund share information (i.e. dividends, capital gains earned, or any other type of corporate action) changes after the Holder Notice Report has been submitted, the mutual fund share information must be changed on the Holder Remit Report to match the mutual fund shares remitted to the SCO's contracted broker. The CUSIP number and number of shares of securities reported on the SS-1 must match the actual CUSIP number and number of shares of the securities transferred to the State Controller's contracted broker and reported on the Unclaimed Property Holder Remit Report.

Remitting Safe Deposit Box Contents

Holders of unclaimed contents of a safe deposit box or safekeeping repository must report property that has been unclaimed by the owner for three years from the date on which the lease or rental period of the box or safekeeping repository expired, or from the date of termination of any agreement in which the box or any other repository was furnished to the owner without cost, whichever occurs last ([CCP section 1514](#)).

All contents within the safe deposit box or safekeeping repository must be reported. Holders should not file a safe deposit report if the safe deposit box or safekeeping repository is empty. A safe deposit box shall not escheat to the State if the owner has a savings or checking account with the holder that is active and not subject to escheat.

Holders are to maintain the reported contents until contacted by the SCO with delivery instructions. Delivery instructions will be provided at a later date.

Safe Deposit Box- Electronic Reporting

When electronically reporting safe deposit box contents, be sure to enter all content details into the electronic report. The content details are required in the Holder Remit Report. Ensure that you use the appropriate Tangible Type Codes (Safekeeping Property) when reporting the contents. (Refer to Appendix - 6 for the Tangible Type Codes). The Safe Deposit Box Inventory Form and the Safe Deposit Detail Sheet are no longer required documents when reporting electronically because this information will be included in the holder's report.

Safe Deposit Box- Paper Reporting

Paper reporting must be completed using the SCO forms when reporting contents from a safe deposit box or a safekeeping repository for less than ten properties. In addition to the UDS-1 form (the Paper Report), the safekeeping forms required by the holder are the:

- Safe Deposit Box Inventory Form and
- Safe Deposit Box Detail Sheet

Attach one copy of the Safe Deposit Box Inventory Form to correspond with the owner's name and the identifying number and/or safe-deposit box number. List the contents such as money, jewelry, tableware, stock certificates, bonds, and wills from the safe deposit boxes and safekeeping repositories on the Safe Deposit Box Detail Sheet. Legible reproductions of inventories already prepared are acceptable. ***The inventory Form and Detail Sheets are required with the Holder Remit Report and are not required with the Holder Notice Report.*** (For details refer to the Report Forms and Instructions section in this handbook.)

Questions regarding the remitting process may be directed to the SCO's Safe Deposit Unit at (916) 464-0783, or email at updsafekeeping@sco.ca.gov.

Report Formats

All reports must be submitted in one of two formats — the Standard NAUPA II or the Paper Reporting format.

Standard NAUPA II Reporting

The SCO accepts the Standard NAUPA II format, which is the national standard for reporting unclaimed property to the states. The SCO recommends that all holders use the Standard NAUPA II format. Electronic reports should be submitted on either CD or diskette.

Free Reporting Software — Available for Download

For free unclaimed property reporting software, please visit the National Association of Unclaimed Property Administrators' (NAUPA) Web site at: www.unclaimed.org/reporting/.

Report Requirements

It is the responsibility of each organization, prior to preparing unclaimed property reports, to review the law to ensure that all requirements are understood. Questions regarding the reporting process may be directed to the SCO's Holder Outreach and Compliance Unit at (916) 464-6088 or email updholderoutreach@sco.ca.gov.

A holder must submit a UFS-1 form for each report. The total on the UFS-1 form must match the amount reported on the CD or diskette. When reporting securities, in addition to the UFS-1 form, the holder is also required to complete and submit a SS-1 form.

Holders are required to remit unclaimed property payments of \$20,000 or greater via EFT. Please note that remittances of \$20,000 or greater that are not submitted via EFT will be subject to penalties ([CCP section 1532](#)). Additionally, EFTs do not have a required minimum amount, so remittances of less than \$20,000 may also be submitted via EFT. For more information, please refer to the *Electronic Funds Transfer* section in this handbook.

Multiple reports submitted on CD or diskette must be submitted with a list of each holder reported and the corresponding dollar amount. Reports must include all property that has remained unclaimed for the required dormancy period as of June 30th (or the end of the holder's fiscal year).

It is imperative that holders file complete and accurate reports in accordance with the holder reporting instructions and the Unclaimed Property Law. Failure to follow these instructions may result in a report being returned to the holder for correction and may result in an assessment of interest and fines ([CCP sections 1576 and 1577](#)). Standard NAUPA II Reporting Instructions can be found at: http://sco.ca.gov/upd_rptg.html.

Paper Reporting

Paper Reporting is acceptable only for holders reporting less than ten properties. Electronic format must be used for ten or more properties. Paper Reports submitted that do not follow the prescribed guidelines will be returned to the holder. The UDS-1 form and the UFS-1 form are required for paper reports. For remitting securities with the Remit Report, a SS-1 form also must be completed. For remitting safe deposit box contents, the Safe Deposit Box Inventory form and the Safe Deposit Box Detail Sheet also must be completed.

Instructions for completion of these forms may be found by referring to the *Report Forms and Instructions* in this handbook. Copies of all forms can be accessed by visiting our website at: http://www.sco.ca.gov/upd_form_rptg.html

Important Considerations

Following are other important topics to consider when reporting.

Blocked Accounts

A blocked account is defined as a bank account from which funds cannot be withdrawn for any of a number of reasons, such as bankruptcy proceedings, liquidation of a company, or a government order freezing foreign assets. Blocked accounts require approval from the court of jurisdiction before the account may be paid or delivered to the SCO.

Coogan Accounts

Coogan Trust Accounts are trust accounts created under Family Code section 6753. Coogan Accounts are subject to escheatment if after the account becomes payable or distributable, the owner has not, within a period of three years, increased or decreased the principal, accepted payment of principal or income, corresponded in writing concerning the property, or otherwise indicated an interest as evidenced by a memorandum or other record on file with the fiduciary. Holders can reference [CCP sections 1510 and 1518](#) for the complete requirements for notifying owners of unclaimed property.

Interest on Lawyers' Trust Accounts

Attorneys and law firms (holders) are required to report and transfer to the SCO property held in Interest on Lawyers' Trust Accounts (IOLTA) for individual clients when there has been no activity on the property or contact with the owner regarding the balance for a period of three years. When reporting funds held in an IOLTA, use property type code TR89.

Demutualization Reports

The demutualization Holder Notice Report must be filed before May 1st. The "as of" date should be December 31st of the prior year. The Holder Remit Report is due between December 1st and 15th, which is seven to seven-and-one-half months after the Holder Notice Report ([CCP section 1515.5](#)).

The property is deemed abandoned when:

- On the date of demutualization or reorganization if the instruments or statements reflecting the distribution are not mailed to the owner because the address on the books and records for the holder is known to be incorrect.
- Two years after the date of demutualization or reorganization if the instruments or statements reflecting the distribution are mailed to the owner and returned by the post office as undeliverable and the owner has not communicated in writing, or by other means, with the holder or its agent regarding the property. Communication must be evidenced by a memorandum or other record on file with the holder or its agent.
- Three years after the date of the demutualization or reorganization if the instruments or statements reflecting the distribution are mailed to the owner and not returned by the post office as undeliverable and the owner has not communicated in writing, or by other means, with the holder or its agent regarding the property. Communication must be evidenced by a memorandum or other record on file with the holder or its agent.

Form Requirements for Demutualization Reports

The UFS-1 form must be completed and attached to the report. The following special instructions apply to reports that include unclaimed proceeds from the demutualization of an insurance company:

- Place the word DEMUTUALIZATION after the name of the company in Section B of the UFS-1 form.
- Complete Section H of the UFS-1 form as follows:
 1. Check the appropriate box for reporting demutualized property,
 2. Provide the date of the demutualization, and
 3. Select the appropriate escheat criterion for properties payable.

Holder Reimbursement Requests

If a holder reimburses an owner or reinstates an owner's account for property in the State's possession, the State Controller will reimburse the holder under [CCP section 1560\(b\)](#). A reimbursement can be made only after the State Controller loads and reconciles the report to the remittance received.

Holder reimbursement or account reinstatement requires all holders to provide the Holder's Claim for Reimbursement ([HCR-1](#)) form, proof of payment, and a letter of authorization. Instructions for completing the form are on pages two and three of the form. To enable timely processing of a reimbursement request, please comply with the requirements below.

Form Requirements

- If the HCR-1 is not signed by an officer of the company, a letter signed by an officer authorizing a representative of the company to claim on behalf of the company is required, including the officer's title and contact information. The letter must be currently dated, on holder letterhead, and contain the name of the individual(s) or third party authorized to claim on behalf of the holder.
- Claim packages may be submitted with a single authorization letter but require a separate HCR-1 for each report year included in the package. To expedite processing, the entire claim package should not contain over 100 properties. However, if one report year contains over 100 properties, the package for that one report year need not be split.
- An HCR-1 for \$1,000.00 or greater or containing security property must be notarized.

Required Documentation

- Proof is required that payment was made to the owner or that the owner's account has been reinstated.
 - For negotiable instruments (including check, money order, cashier's check,

- or travelers check), include proof that the instrument was presented to the holder and paid to the owner.
- A system-generated document showing reactivation of an account may be accepted under certain conditions.
 - For reinstated life insurance accounts, proof may be required that the owner consented to the reinstatement of the account.
 - Proof of payment is not required for reimbursements occurring as a result of an overpayment.
 - Before a holder reimburses a property owner, the holder should search for the property on the [State Controller's website](#), make a note of the property ID number, and notify the Controller's Office at CAHCR@sco.ca.gov to avoid a duplicate return of the property.

No interest shall be payable on any claim under [CCP section 1540\(c\)](#).

Reciprocity

Holders can no longer report to another state property for owners with a last known address in California. Under California law, unclaimed property owners must be notified by the State of California that their property has been reported and will escheat to the State unless the owners contact the holder to prevent the transfer of their property. This requirement of the law cannot be met if the holder reports the property to another state. The holder must follow California reporting instructions and report California property directly to California. Similarly, because California now has different remit due dates from the other states, holders should report property for owners with last known addresses in another state directly to that state.

Reporting Royalties

When remitting royalties, holders must follow the two-report process following the normal three-year dormancy period for the initial royalty transaction. As each subsequent royalty transaction occurs, holders must remit the property and submit a letter that references the original Holder Remit Report in which the property was reported, AND provide the original owner's name so the royalty can be properly applied to the correct account.

Statute of Limitations

The statute of limitations does not prevent the escheat of any property otherwise escheatable to the State ([CCP section 1570](#)).

Compliance

All holders with California unclaimed property are required to report that property to the SCO ([CCP section 1530](#)).

Failure to Provide Formatted Reports

The SCO will return to the holder any incorrectly formatted reports. It is the holder's responsibility to submit a report in the format prescribed by the SCO. Failure to do so may result in an assessment of fines, as stated in [CCP section 1576\(a\)](#):

Any person who willfully fails to render any report or perform other duties, including use of the report format described in [CCP section 1530](#), required under this chapter shall be punished by a fine of one hundred dollars (\$100) for each day such report is withheld or such duty is not performed, but not more than ten thousand dollars (\$10,000).

In addition, if a holder pays or delivers unclaimed property in a timely manner, but files a report that is not in substantial compliance with the requirements of section 1530, the interest payable shall not exceed \$10,000.

Late Filing

Holders who report after the deadline for the Holder Notice Report or Holder Remit Report and have not obtained an extension will be assessed appropriate interest charges. If a holder pays or delivers unclaimed property in a timely manner, but files a report that is not in substantial compliance with the requirements of [CCP section 1530](#), the interest payable shall not exceed \$10,000. Holders can reference [CCP section 1577](#) for more information.

Holder Extension Requests

All extension requests must be submitted in writing on the proper Holder Request for Extension form no later than 30 days prior to the original due date. Holders must provide a detailed description as to why they are unable to complete their report on time and include measures taken to meet the original due date. An extension to a Holder Notice Report will automatically extend the due date for the Holder Remit Report.

Audits

Under [CCP section 1571\(a\)](#), the SCO has the authority to perform holder audits if there is reason to believe the holder failed to report property that should have been reported pursuant to the Unclaimed Property Laws & Regulations. The SCO currently has positions allocated for auditing California based entities. Third-party contractors are contracted for audits outside of California.

Communication

Communication during the course of the audit is key for a smooth audit. Holders are often given preliminary information, such as potential escheatable property, for further research and review which will take additional time and effort and may involve others working throughout the organization. Coordinating and communicating this effort by the auditee will enable the audit to proceed timely and effectively. It also is encouraged and allowed for the holder to re-issue checks or re-establish contact with owners prior to the completion of the audit.

Interest and Penalties

California will assess interest for non-reported escheated property, and may issue fines for willful failure to report and/or remit. Interest is assessed at 12 percent per annum on the property from the date the property should have been reported, paid, or delivered. Fines may be assessed at \$100 per day for each day a report is withheld, not to exceed \$10,000. Fines for willful refusal to pay or deliver escheated property range between \$5,000 and \$50,000. If a holder pays or delivers unclaimed property in a timely manner, but files a report that is not in substantial compliance with the requirements of [CCP section 1530](#), the interest payable shall not exceed \$10,000.

Under California law, the assessment of interest is mandatory for failure to report, pay, or deliver unclaimed property on time, unless there is a showing of reasonable cause for the delay. Reasonable cause is defined in regulations as the exercise of ordinary business care and prudence. California cannot waive interest for voluntary disclosure unless there is reasonable cause for the failure to report, pay, or deliver on time.

Appeal Process

California employs an audit appeal process through which holders may request an informal appeal of audit findings and/or interest assessment. All appeals are independently conducted by the SCO's Legal Office.

Holder Assistance Available

The Outreach and Compliance Unit educates holders on the Unclaimed Property Law and the mandated reporting requirements. The Outreach and Compliance Unit provides one-on-one assistance to holders through the reporting process. Additionally, representatives of the Outreach and Compliance Unit are available to attend your business events and webinars to provide an overview of the Unclaimed Property Law and the mandated reporting process. You may contact us at (916) 464-6088 or email at updholderoutreach@sco.ca.gov if you have any questions to request our attendance at an event or webinar.

If you would like to receive notifications of upcoming workshops, important notices, or updates to form or other publications, we invite you to subscribe to our e-mail list at http://sco.ca.gov/upd_rptg_outreach.html.

Report Forms and Instructions

This section provides sample copies of all reporting forms and detailed instructions to complete the forms. The first page is the sample form, followed by instructions on how to complete the document.

1. [Universal Holder Face Sheet, UFS-1](#) - Required with every report (Notice, Remit, Supplemental, Negative)
2. [Securities Summary, SS-1](#) - Required when remitting securities
3. [Authorization Agreement For Electronic Funds Transfer \(EFT\), SCO EFT-1](#)
4. [Registration for Remittance by Fedwire \(EFT\), SCO EFT-3](#)
5. [Holder's Claim for Reimbursement, HCR-1](#)
6. [Owner Detail Sheet, UDS-1](#)
7. [Safe Deposit Box Inventory Form](#)
8. [Safe Deposit Box Detail Sheet](#) (instructions can be found at the bottom of each page)
9. [Holder Reporting Extension Request](#)
10. [Unclaimed Property Informal Audit Review Conference Request](#)

To get copies of Report Forms and Instructions, refer to the *Links* section of this handbook or at the end of each form instruction.

State of California—Controller's Office UNIVERSAL HOLDER FACE SHEET (must be completed and attached with all reports, failure to do so may result in interest assessment) UFS-1(Rev. 01/15) Mail to: Office of State Controller Betty T. Yee, Unclaimed Property Division, P.O. Box 942850, Sacramento, CA 94250				Report ID# (Remit Report Only) Required	
Notice Report <input type="checkbox"/> Due Before November 1 or <input type="checkbox"/> Life Insurance Due Before May 1 <input type="checkbox"/> Supplemental Notice Report (Properties not included on the Notice Report cannot be listed on the Remit Report and must be reported on a Supplemental Notice Report)		Or		Remit Report <input type="checkbox"/> Due Between June 1 and June 15 or <input type="checkbox"/> Life Insurance Due Between December 1 and December 15	
Section A—Holder Information					
FEIN		Branch Number		Report As of Date	
				Check Number / EFT Debit Ref Number (Remit Report Only)	
Section B—Holder Contact Information			Holder Name		
Street Address					
P.O. Box Number		City		State	
				Zip Code	
				Country	
Contact Name (For report completion)			Title		Phone Number
					Extension
E-mail Address					
Section C—Property Owner Contact Information			Holder Name		
Street Address					
P.O. Box Number		City		State	
				Zip Code	
				Country	
Contact Name			Title		Phone Number
					Extension
E-mail Address					
Section D—Holder Agent Contact (If Applicable)			Agent Name		
Street Address					
P.O. Box Number		City		State	
				Zip Code	
				Country	
Contact Name (For report completion)			Title		Phone Number
					Extension
E-mail Address					
Section E—Holder CEO/CFO			Name		
			Title		
Address					
P.O. Box Number		City		State	
				Zip Code	
				Country	
Section F—Holder Report Totals			Total Reported/Remitted Dollars		Total Reported/Remitted Shares
					Includes Safe Deposit Box <input type="checkbox"/> Yes <input type="checkbox"/> No
<i>*Any Remittance of \$20,000.00 or more must be paid by Electronic Funds Transfer (EFT), pursuant to CCP Section 1532</i>					
Section G - Holder Business Information					
Organization Type:			NAICS Code:		
Incorporation State: Incorporation Date: / /			Charter: Federal <input type="checkbox"/> or State <input type="checkbox"/> Charter Date: / /		
Section H— Demutualization Proceeds <input type="checkbox"/> This report includes proceeds from the demutualization of an insurance company					
Date of Demutualization _____ <input type="checkbox"/> CCP Section 1515.5 (a) <input type="checkbox"/> CCP Section 1515.5 (b) <input type="checkbox"/> CCP Section 1515.5 (c)					
Section I— Transfer Agent (If Applicable)			Agent Name		
Street Address					
P.O. Box Number		City		State	
				Zip Code	
				Country	
Section J: Verification					
Section J - Verification If made by an individual, shall be verified by the individual; if made by a partnership, by a partner; if made by an unincorporated association or private corporation, by an officer; if made by a public corporation, by its chief fiscal officer or other employee authorized by the holder (CCP Section 1530(e)). The undersigned, _____ declares, under penalty of perjury, that, to the best of (his) (her) knowledge and belief, the following sheets contain a full, true, and complete report of unclaimed property which is presumed unclaimed under the provisions of Part 3, Title 10, Chapter 7, Code of Civil Procedure, commencing with Section 1500, and Title 2, California Administrative Code, Sections 1150 et seq. The Undersigned also confirms that all properties not listed on the Remit Report, which were initially included on the Notice Report, were due to contact by the apparent owner, or the property being reactivated or returned to the rightful owner.					
Signature			Title		Date

UFS-1 (Rev 01/15)

Universal Holder Face Sheet

The Universal Holder Face Sheet (UFS-1) form must be completed and submitted with all reports.

Notice Report: Check this box when submitting a Holder Notice Report. This report is due annually prior to November 1st or prior to May 1st for life insurance companies. If the holder identifies accounts that were not included on the original Holder Notice Report, they must be reported on a separate Supplemental Notice Report and cannot be included on the Holder Remit Report.

Remit Report: Check this box when submitting a Holder Remit Report. This report is due between June 1st and June 15th or between December 1st and December 15th for life insurance companies.

Report ID# (Remit Report Only): Please list the Holder Remit Report ID number located on the upper right-hand corner of the Holder Remit Reminder Letter (14F). If you did not receive a 14F letter, please contact the Reporting Unit at 916-464-6284 for assistance.

Section A - Holder Information: Please provide the Federal Employer Identification Number (FEIN), branch number (if applicable), report “As of” date, and check number/EFT debit reference number (Holder Remit Report only). **The FEIN and report “As of” date are required. Failure to provide this information will result in the report being rejected.**

FEIN: Enter the FEIN number.

Branch Number: Enter the branch number, if applicable.

Report “As of” date: The “As of” date is the cut-off date of your reporting cycle (either June 30th or the holder’s fiscal year end). If the fiscal year-end date falls between January 1st and June 30th, the report is due before November 1st of the same year. If the fiscal year end date falls between July 1st and December 31th, the report is due before November 1st of the following year. This date is **not** the signature date or report due date. The report “As of” date for life insurance companies and insurance corporation demutualization or reorganization proceeds is December 31st [CCP section 1530 (d)].

Check Number/EFT Debit Ref Number: Applies to Holder Remit Report only.

Section B – Holder Contact Information: **The holder name is required.** The holder is the company reporting the property. Please provide complete contact information for the person in the company responsible for completing the report. This contact information will be used by the SCO to contact the holder with questions regarding the report. Failure to provide this information will result in the report being rejected.

Section C – Property Owner Contact Information: Please provide complete contact information for the person responsible for handling inquiries from owners attempting to claim their property. If you are submitting a disk, the contact information on the UFS-1 form should match the contact information on the disk. The contact information on the UFS-1 form (paper reports) or the disk (electronic reports) will be printed on notices to property owners. If this section is left blank, the contact information provided in Section B will be printed on notices to property owners. **During the notice period, the contact person listed in Section C should expect phone calls from owners claiming their property.**

Section D – Holder Agent Contact (If Applicable): If the report is completed by a reporting agent (third-party vendor), enter the agent’s name and contact information. If filing electronically, please ensure the contact information is correct on the disk.

Section E – Holder CEO/CFO: Please provide complete contact information for the company's Chief Financial Officer (CFO) or Chief Executive Officer (CEO), including a valid mailing address.

Section F – Holder Report Totals: The total dollar amount (or share amount) is required. Please fill in the total dollar amount reported (Notice cycle) or remitted (Remit cycle). Fill in the total shares reported for each cycle. Fill in zero (0) if no shares are remitted. Shares refer *only* to securities such as stock and mutual funds. Check yes or no to indicate whether or not the report includes safe deposit box contents or safekeeping items (property types SD01, SD02, SD03). Do not enclose safe deposit properties when reporting (Notice or Remit).

Section G – Holder Business Information: Enter the holder's type of organization, state and date of incorporation, four digit NAICS code, and charter type and date.

Section H – Demutualization Proceeds: Applies only if the report contains unclaimed proceeds from the demutualization of an insurance company. More information can be found in the Important Considerations section of the Unclaimed Property Holder Handbook, available on the website at www.sco.ca.gov/Files-UPD/guide_rptg_holderhandbook.pdf

Section I – Transfer Agent (If Applicable): If a holder is using a transfer agent for security-related properties, please list the name and the address of the transfer agent.

Section J – Verification: An original signature of an authorized person is required. For reports to be properly verified, the California State Controller's Office requires an original signature on all UFS-1 forms. Reports with UFS-1 forms that do not contain an original signature may be subject to interest at a rate of 12 percent per annum from the date the property should have been reported or remitted as prescribed by [CCP section 1577](#). The UFS-1 form includes an affirmation stating that all accounts not included on the Holder Remit Report, which were included on the Holder Notice Report, are absent only due to reactivation or reunification of property with the owner.

Reporting agents submitting multiple reports at one time will be allowed to submit a transmittal letter with an original signature that lists all reports being submitted. The transmittal letter must contain an original signature of the person who meets the criteria under [CCP section 1530\(e\)](#) and the UFS-1 verification language specified in the General Reporting Instructions section of the Unclaimed Property Holder Handbook. The UFS-1 forms can then be submitted with stamped signatures. Multiple reports submitted by reporting agents that do not meet this criterion may be subject to interest at a rate of 12 percent per annum from the date the property should have been reported or remitted as prescribed by [CCP section 1577](#).

Reporting Agents submitting multiple reports at one time will be allowed to submit a transmittal letter with an original signature that lists all reports being submitted. The transmittal letter must contain an original signature of the person who meets the criteria under [CCP section 1530\(e\)](#) and the following verification language:

Verification If made by an individual shall be verified by the individual; if made by a partnership, by a partner; if made by an unincorporated association or private corporation, by an officer; if made by a public corporation, by its chief fiscal officer or other employee authorized by the holder [\[CCP section 1530\(e\)\]](#).

The undersigned, _____ declares, under penalty of perjury, that, to the best of (his) (her) knowledge and belief, the following reports contain a full, true, and complete report of unclaimed property which is presumed unclaimed under the provisions of Part 3, Title 10, Chapter 7, Code of Civil Procedure, commencing with section 1500, and Title 2, California Administrative Code, sections 1150 et seq. ***The Undersigned also confirms that all properties not listed on the Remit Report, which were initially included on the Notice Report, were due to contact by the apparent owner, or the property being reactivated or returned to the rightful owner. Properties not included on the Notice Report cannot be listed on the Remit Report and must be reported on a Supplemental Notice Report.***

The UFS-1 forms can then be submitted with stamped signatures. Multiple reports submitted by reporting agents that do not meet this criteria may be subject to interest at a rate of 12 percent per annum from the date the property should have been reported or remitted as prescribed by [CCP section 1577](#).

A copy of the UFS-1 form can be found at: http://www.sco.ca.gov/upd_rptg.html.

SECURITIES SUMMARY OF REPORTED ISSUES

Required For Remit Reports Only. This form must be completed and attached to the Holder Remit Report when reporting securities. Upon transferring securities, holders must e-mail this form to the SCO at ucpdtcss1@sco.ca.gov; and to its broker, Wells Fargo Advisors, at calif.statemail@wellsfargoadvisors.com. NOTE: This is a change from our previous instructions which requested the SS-1 be emailed at least 48 hours prior to transfer.

Report ID Number — The report ID number is provided in the Holder Remit Reminder Letter (14F) form and can be found on the upper right hand corner of the letter. Place the report ID number in the space provided.

Holder Name — Enter the name of the holding company.

Holder FEIN — Enter the holder's Federal Employer Identification Number.

Remitter Name — Enter the name of the person remitting.

Contact Name, Phone & Email — Enter the holder contact information of the person responsible for completing the report. This contact will be used by the SCO to contact the holder with questions regarding this report.

Report Due — Enter the report due date. Please note that the Holder Notice Report is due prior to November 1st (or May 1st for life insurance companies). The Holder Remit Report is due between June 1st and June 15th of the following year (or between December 1st and December 15th for life insurance companies).

Reporting For Year — Enter the year for the report you are submitting (i.e. 2009 for reports due prior to November 2009).

Reported CUSIP No. — Enter the CUSIP number listed on the security.

Reported Security Name — Enter the name of the security.

DTC Shares — Enter the total number of shares, units, bonds, etc. being reported or remitted.

Non-Transferable Shares — Enter the total number of reported shares, units, bonds, etc. that have been deemed non-transferable and will not be remitted.

Certificate Shares — Enter the total number of reported shares being remitted in certificate form.

Mutual Fund Shares — Enter the total number of shares, units, bonds, etc. being reported or remitted.

A copy of the Securities Summaries SS-1 form can be found at:

http://www.sco.ca.gov/upd_form_rptg.html



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

AUTHORIZATION AGREEMENT FOR ELECTRONIC FUNDS TRANSFER (SCO EFT-1)

Complete Section I Below:									
Please Check Appropriate Boxes			<input type="checkbox"/> New ACH Registration <input type="checkbox"/> Change EFT Remittance Method <input type="checkbox"/> Change Holder Contact Information						
HOLDER INFORMATION									
FEDERAL EMPLOYER ID# (FEIN):			_____ - _____ - _____						
NAME		_____							
ADDRESS		_____							
CITY		STATE			ZIP		_____		
UNCLAIMED PROPERTY HOLDER TYPE CODE		PHONE		(____) _____ - _____		EXT		_____	
CONTACT INFORMATION (for EFT Registration)									
NAME		_____							
EMAIL		_____							
PHONE		(____) _____ - _____		EXT		(____) _____ - _____		_____	
Complete Section II, III or IV Below:									
SECTION II		<input type="checkbox"/> ACH DEBIT							
<input type="checkbox"/> I have verified our company's Financial Institution can originate an ACH Debit transaction in the required record field.									
SIGNATURE:		TITLE			DATE				
SECTION III		<input type="checkbox"/> ACH CREDIT							
<input type="checkbox"/> I have verified our company's Financial Institution can originate an ACH Credit transaction in the required record field.									
SIGNATURE:		TITLE			DATE				
SECTION IV		<input type="checkbox"/> INTERNATIONAL FUNDS TRANSFER							
SIGNATURE		TITLE			DATE				

SAMPLE

For EFT assistance Call (916) 464-8220 or Email updscoeft@sco.ca.gov
 Return this completed EFT-1 Form by: Fax to (916) 464-8224, Email to updscoeft@sco.ca.gov or mail to
 State Controller's Office, Unclaimed Property Division, Attention: EFT Desk
 P.O. Box 942850, Sacramento, CA 94250-5873



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

REGISTRATION FOR REMITTANCE BY FEDWIRE (SCO EFT-3)

Complete Section I Below:									
Please Check Appropriate Boxes					<input type="checkbox"/> New FEDWIRE Registration <input type="checkbox"/> Change Holder Contact Information				
HOLDER INFORMATION									
FEDERAL EMPLOYER ID# (FEIN): _____ - _____ - _____									
NAME									
ADDRESS									
CITY					STATE		ZIP		
UNCLAIMED PROPERTY HOLDER TYPE CODE				____	PHONE (____) _____		EXT		
CONTACT INFORMATION (for EFT Registration)									
NAME									
EMAIL									
PHONE		(____) _____		EXT		FAX		(____) _____	
Complete Section II Below:									
<p>Fedwire allows the holder of Unclaimed Property to originate a transaction by utilizing a national electronic payment system to transfer funds through the federal reserve banks.</p> <p>The Unclaimed Property Division will provide the holder with the required banking information when this EFT-3 registration form is received and approved. Fedwire allows the holder to debit their bank account and credit the California State Controller's Office bank account.</p> <p>TO FACILITATE MATCHING YOUR EFT REMITTANCE TO YOUR REMIT REPORT(S), PLEASE REFERENCE THE FEDWIRE TRANSACTION DATE AND DOLLAR AMOUNT ON YOUR UNCLAIMED PROPERTY REPORT UFS-1 FORM IN THE UPPER RIGHT- HAND CORNER AND ON ANY OTHER DOCUMENTS SUBMITTED.</p>									
SIGNATURE		TITLE				DATE			
FOR CALIFORNIA STATE CONTROLLER'S OFFICE USE ONLY									
<input type="checkbox"/> Request Approved <input type="checkbox"/> Request Denied									
Unclaimed Property Division By: _____									
SIGNATURE		TITLE				DATE			

SAMPLE

For EFT assistance Call (916) 464-6220 or Email updscoeft@sco.ca.gov
 Return this completed EFT-3 Form by: Fax to (916) 464-6224, Email to updscoeft@sco.ca.gov, or mail to
 State Controller's Office, Unclaimed Property Division, Attention: EFT Desk
 P.O. Box 942850, Sacramento, CA 94250-5873

Section I Registration for Remittance by Fedwire (Type or Print in Ink)**Holder Information****Federal Employer Identification Number (FEIN)**

This field contains the nine-digit Federal Employer Identification Number (FEIN). *Do not add hyphens or spaces between numbers.*

Name and Contact Information

Enter the holder name, address and phone number in the spaces provided.

Unclaimed Property Holder Type Code:

This is a two-digit number that is used to identify the type of holder that is remitting unclaimed property. The following codes are used by the State Controller's Office:

01 Banks	06 State Agencies
02 Savings and Loan Associations	07 Cities and Counties
03 Credit Unions	08 Life Insurance Companies
04 Brokerage Firms	09 All Other Insurance Companies
05 Business Associations	10 Transfer Agents

Contact Information (for EFT Registration)

Contact Information — Enter the name, email, telephone, and fax number of the person the should contact regarding EFT questions.

Section II

This method allows the holder to originate the transaction by utilizing the national electronic payment system to transfer funds through federal reserve banks. The Unclaimed Property Division will provide the holder with the required banking information with the holder's registration approval. The holder debits its own bank account and credits the SCO account.

Signature — Once Sections I & II on the EFT-3 form have been completed, sign the document in the signature box and return the complete form to the EFT Unit at:

State Controller's Office, Unclaimed Property Division
Attention: EFT Desk
P.O. Box 942850, Sacramento, CA 94250-5873

For EFT assistance email updscoeft@sco.ca.gov, call (916) 464-6220, or fax (916) 464-6224.

Section III

This section is for use of the State Controller only.

A copy of the SCO Registration for Remittance by Fedwire (EFT), EFT-3, form can be found at: http://www.sco.ca.gov/upd_rptg.html.

HOLDER'S CLAIM FOR REIMBURSEMENT

Instructions and Requirements begin on Page 2

SECTION 1—HOLDER INFORMATION (Required)

Holder's Name: _____
 Officer or Authorized Agent: _____ Title: _____
 Street Address: _____ City: _____ State: _____ Zip: _____
 Mailing Address: _____ City: _____ State: _____ Zip: _____
 Phone number: _____ (ext.) _____ Fax Number: _____ E-Mail Address: _____
 Holder's Federal Identification Number (FEIN): _____
 Reason for Reimbursement and provide explanation. Check all that apply:
 Owner Reimbursed ___ Account Reinstated ___ Overpayment ___ Duplicate names listed on report ___ Duplicate payment made ___ Other ___
 Explanation: _____

SECTION 2—REPORT INFORMATION (Required)

Information should mirror what was originally provided on the UFS-1 and 14-F forms when the Unclaimed Property report was filed/submitted.

Report Year: _____ Report "As of Date": _____ Remit Report ID Number: _____
 Total Reported/Remitted Dollars: \$ _____ Total Reported/Remitted Shares (Securities): _____

SECTION 3—OWNER INFORMATION (Required)

Information should mirror what was originally provided on the Unclaimed Property report when filed/submitted. If reimbursement is for more than one owner/account—use fillable spreadsheet on page 4, or Excel spreadsheet at sco.ca.gov/Files-UPD/form_rptg_uds-1.pdf.

Owner's Name: _____ Owner's Tax Identification Number (SSN/FEIN): _____
 Owner's Address: _____ City: _____ State: _____ Zip: _____
 Check Number (if negotiable instrument): _____ Holder Account/ Policy Number: _____ NAUPA Code: _____
 Reimbursement Claimed Dollars: \$ _____ Shares: _____ Check here if owner was reported as Unknown: _____
 Check if claiming a single property: _____ Property ID number as shown on State Controller's public website: _____

SECTION 4 (A) —HOLDER AFFIRMATION (Required)

AFFIRMATION AND SIGNATURE

I hereby affirm, under penalty of perjury, that I am an officer or authorized agent of the holder named in this Holder's Claim for Reimbursement and duly authorized to make said claim upon the State Controller's Office. The above-named holder hereby agrees to indemnify and hold harmless the State, its officers and employees from any loss as a result of payment of the amount claimed.

Signature: _____ Date: _____

SECTION 4 (B) —NOTARY

YOUR SIGNATURE(S) MUST BE NOTARIZED IF THE CLAIM AMOUNT IS \$1,000 OR GREATER
ALL CLAIMS FOR SECURITIES OR SAFE DEPOSIT BOXES MUST BE NOTARIZED

State of _____, County of _____
 Subscribed and sworn to (or affirmed) before me on this _____ day of _____, (20)____, by _____, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

SIGNATURE: _____ (seal)

PRIVACY NOTIFICATION

The Information Practices Act of 1977 and the Federal Privacy Act require this Bureau to inform you that your Social Security number and other documents are requested for property identification and processing of your claim.

You have the right to view your records at this office by sending a request to:
 Chief, Unclaimed Property Division, P.O. Box 942850, Sacramento, CA 94250-5873

MAIL YOUR CLAIM TO:
CALIFORNIA STATE CONTROLLER'S OFFICE
UNCLAIMED PROPERTY DIVISION
ATTN: HOLDER REIMBURSEMENTS
P.O. BOX 942850
SACRAMENTO, CA 94250-5873

INSTRUCTIONS AND REQUIREMENTS FOR COMPLETING FORM HCR-1**INSTRUCTIONS****Section 1. Holder Information:**

- Enter the holder's name, street address, city, state, zip code, phone number including extension (if any), fax, email address, and FEIN.
- Enter company officer's name and title, or authorized representative/agent name and title (*An authorized representative or agent has the authority to file a claim for reimbursement on behalf of the Holder when evidenced by a Letter of authorization. A representative or agent cannot authorize themselves.*)
- Check appropriate Reason for Reimbursement and provide explanation.

Section 2. Report Information:

(Information should mirror what was provided on the UFS-1 and 14F forms completed when your Unclaimed Property report was filed/submitted)

- Enter the report year, report "As of Date," remit report identification number, and the total reported/remitted dollars (\$) and/or total reported/remitted shares.

Section 3. Owner Information:

(Information should mirror what was provided on the Unclaimed Property report when filed/submitted)

- Enter the owner's name, SSN/FEIN, address, city, state, and zip code.
- For Negotiable Instruments, enter the check number for cashier's check, money order, or traveler's check.
- Enter the owner's account or policy number if applicable.
- Enter the NAUPA Code for the type of account held by the owner.
- Enter the amount claimed for reimbursement (cash and shares if applicable). This amount must match the amount of property reported to the Controller.
- If the owner was reported as "Unknown" check the appropriate space.
- Check the appropriate space if claiming only one property.
- To ensure the property has been uploaded to our system and available to claim, and has not been previously claimed by the property owner, check the State Controller's Public website for the property and enter the Controller's property identification number. The Property ID number will also help us to quickly process your claim.

Note: *If reimbursement is for more than one owner/account, provide the spreadsheet shown on page 4, or use the Excel spreadsheet located on the Controller's website at http://sco.ca.gov/Files-UPD/upd_rptg_hcr-1_spreadsheet.xls. It can also be emailed to you by contacting us at CAHCR@sco.ca.gov.*

Section 4 (A) Holder Affirmation:

- Read the affirmation language and sign and date the completed HCR-1 form.

Section 4 (B) Notary:

- Your signature must be notarized if the claim amount is \$1,000 or greater. ALL claims for shares, securities, or safe deposit boxes must be notarized.

REQUIREMENTS

The requirements below need to be followed when submitting a Holder's Claim for Reimbursement, form HCR-1. Claims that do not have the required information may be returned. All reimbursements will be issued to the holder.

Form Requirements

- If the HCR-1 is not signed by an officer of the company, a letter signed by an officer authorizing a representative of the company to claim on behalf of the company is required, including the officer's title and contact information. The letter must be currently dated, on holder letterhead, and contain the name of the individual(s) or third party authorized to claim on behalf of the holder.
- Claim packages may be submitted with a single authorization letter, but require a separate HCR-1 for each report year included in the package. To expedite processing, the entire claim package should not contain over 100 properties. However, if one report year contains over 100 properties, the package for that one report year need not be split.
- An HCR-1 for \$1,000 or greater or containing security property must be notarized.

Required Documentation

- Proof is required that payment was made to the owner or that the owner's account has been reinstated.
 - ⇒ For negotiable instruments (including check, money order, cashier's check, or travelers check), include proof that the instrument was presented to the holder and paid to the owner.
 - ⇒ Holders may provide a system-generated document showing reactivation of an account under certain conditions.
 - ⇒ For reinstated life insurance accounts, proof may be required that the owner consented to the reinstatement of the account.
 - ⇒ Proof of payment is not required for a reimbursement occurring as a result of an overpayment.
- Before a holder reimburses a property owner, the holder should search for the property on the State Controller's public website to ensure the Controller has not already returned the property to the owner. If the property appears on the website, make a note of the property ID number and notify the Controller's Office at CAHCR@sco.ca.gov to avoid a duplicate return of the property.
- A copy of the Universal Holder Face Sheet (UFS-1) from the original Holder Remit Report is required.
- Unless the property was reported in aggregate, a listing of the owner's name, account number, property description, and the State Controller's property ID number must be provided to facilitate processing.

Send all documents and questions regarding the claim process to CAHCR@sco.ca.gov or the mailing address below. Contact us if you would like to submit proof of payment by means other than paper, such as a .PDF file.

California State Controller's Office
Unclaimed Property Division
Attn: Holder Reimbursements
P.O. Box 942850
Sacramento, CA 94250-5873

The HCR-1 may also be used for requests to return properties for reasons other than owner reimbursement or reinstated accounts; however, such requests require a written explanation of the remittance error. If you wish to confirm that your explanation will be acceptable, please contact the Reporting Unit at (916) 464-6284 or UCPReporting@sco.ca.gov.

HOLDER'S CLAIM FOR REIMBURSEMENT

Report ID # - Must use a separate spreadsheet for each report: _____
 Report Date: _____
 Report Total for Cash: _____
 Report Total for Shares: _____

Itemized Listing of Properties to be Reimbursed

Check Number (if Negotiable Instrument)	Holder Account or Policy Number	Check [x] if Aggregate Account	Check [x] if Owner Reported as "unknown"	Controller's Property ID Number	Owner Name	Street Address	City	State	Zip	Naupa Code	Cash Amount	Number of Shares
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
PAGE TOTAL											\$0.00	0.0000

SAMPLE

State of California - Controller's Office
Annual Report of Unclaimed Personal Property
UDS-1 (Rev. 04/15)

- All Information Must be Typed
- Please note that the former UDS-1 and UDS-1A forms have been combined (please use this form for all paper reporting)

Print F

Section 1 - Holder Information

Holder	City	Branch	Page	of
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Section 2 - Property Information

Sole/Multiple Owners of	Report Property To CA	Property Status	Owner Status <input type="checkbox"/> Known <input type="checkbox"/> Aggregate <input type="checkbox"/> Unknown	Prop Type Code	Last Transaction Date	Acct. Number	Check Number
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Comments

Cash to Report	Additions	Reason (See NAUPA codes)	Deductions	Reason (See NAUPA codes)	Total Cash to Report/Remit	Interest Rate
----------------	-----------	--------------------------	------------	--------------------------	----------------------------	---------------

CUSIP Number	Current Shares	Original Shares	Certificate Number	Registered To	Issue Name	Sub-Issue Name	Symbol	Mutual Fund Family
--------------	----------------	-----------------	--------------------	---------------	------------	----------------	--------	--------------------

Tangible Box Number	Opened By	Date Opened	Lease Expire Date	Unpaid Rent	Drilling Fees
---------------------	-----------	-------------	-------------------	-------------	---------------

Social Security Number/FEIN	Date of Birth	Owner Type	Relationship Type
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Owner Business Name/Last Name	Owner First Name	Owner Middle Name	Prefix	Suffix	Title
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Street Address	ZIP Code	City	State	County	Country
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Sole/Multiple Owners of	Report Property To CA	Property Status	Owner Status <input type="checkbox"/> Known <input type="checkbox"/> Aggregate <input type="checkbox"/> Unknown	Prop Type Code	Last Transaction Date	Acct. Number	Check Number
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Comments

Cash to Report	Additions	Reason (See NAUPA codes)	Deductions	Reason (See NAUPA codes)	Total Cash to Report/Remit	Interest Rate
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CUSIP Number	Current Shares	Original Shares	Certificate Number	Registered To	Issue Name	Sub-Issue Name	Symbol	Mutual Fund Family
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Tangible Box Number	Opened By	Date Opened	Lease Expire Date	Unpaid Rent	Drilling Fees
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Social Security Number/FEIN	Date of Birth	Owner Type	Relationship Type
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Owner Business Name/Last Name	Owner First Name	Owner Middle Name	Prefix	Suffix	Title
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Street Address	ZIP Code	City	State	County	Country
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Sole/Multiple Owners of	Report Property To CA	Property Status	Owner Status <input type="checkbox"/> Known <input type="checkbox"/> Aggregate <input type="checkbox"/> Unknown	Prop Type Code	Last Transaction Date	Acct. Number	Check Number
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Comments

Cash to Report	Additions	Reason (See NAUPA codes)	Deductions	Reason (See NAUPA codes)	Total Cash to Report/Remit	Interest Rate
----------------	-----------	--------------------------	------------	--------------------------	----------------------------	---------------

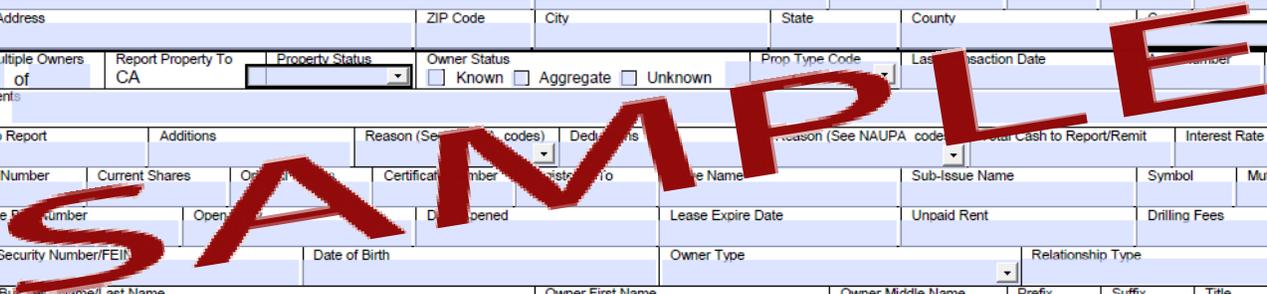
CUSIP Number	Current Shares	Original Shares	Certificate Number	Registered To	Issue Name	Sub-Issue Name	Symbol	Mutual Fund Family
--------------	----------------	-----------------	--------------------	---------------	------------	----------------	--------	--------------------

Tangible Box Number	Opened By	Date Opened	Lease Expire Date	Unpaid Rent	Drilling Fees
---------------------	-----------	-------------	-------------------	-------------	---------------

Social Security Number/FEIN	Date of Birth	Owner Type	Relationship Type
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Owner Business Name/Last Name	Owner First Name	Owner Middle Name	Prefix	Suffix	Title
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Street Address	ZIP Code	City	State	County	Country
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Annual Report of Unclaimed Personal Property Owner Detail Sheet (UDS-1) Instructions

Paper Reports may be submitted by holders reporting less than ten properties. A Paper Report must be submitted on the Annual Report of Unclaimed Personal Property Owner Detail Sheet (UDS-1).

Electronic reports are required for holders reporting ten or more properties. Holders are encouraged to submit a report in electronic format regardless of the number of properties.

Property valued at \$24.99 or less may be combined into one aggregate account, except for securities property types SC01-SC20 and safekeeping property types SD01-SD03. Holders are encouraged to provide account information when available. When property included in an aggregate report is claimed, holders that did not provide identifying information may be asked to further assist property owners during the process. It is preferred that holders do not report in aggregate.

Section 1: Holder Information

Holder — Enter the name of your company

City — Enter the city where your company is located

Branch — Enter the branch number or name

Page — Enter the page number and total pages in report

Section 2: Property Information

Sole/Multiple Owners of — For each property, enter the individual owner number associated within the owner group, and the total number of owners in the group (i.e. 1 of 2; 2 of 2).

Property Status — Select the appropriate Property Status:

- “Report First” - property being reported, but not remitted. Please note that “Report First” will be the only appropriate entry when submitting a Holder Notice Report. When choosing this designation, cash remitted to the State will always calculate to zero.
- “Reportable” - property being submitted with the Holder Remit Report.
- “Reactivated/Refunded” - property reunited with the rightful owner after the submission of the Holder Notice Report but prior to the submission of the Holder Remit Report.

Owner Status — Check the appropriate Owner Status:

- “Known” - if property owner information is known;
- “Aggregate” - if properties are valued at less than \$25 and will be reported as a single line item without owner information; or
- “Unknown” - if property owner information is not known.

Property Type — **This field is mandatory.** Select the appropriate four-digit property type code.

Last Transaction Date — **This field is mandatory.** Enter the last transaction date. The last Transaction Date (also known as the date of last contact, or last activity date) is the date on which the last deposit or withdrawal occurred or the date on which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check). The date must be formatted as MM/DD/YY.

Account Number — Enter the account number on the check, account, or remittance, if applicable.

Check Number — Enter the check number, if applicable.

Comments — Add any comments on the property, if applicable.

Cash to Report/Remit — Enter the original property cash amount.

Additions/Deductions — Enter the amount of any additional charges or deductions to the original amount.

Reason — (Deduction and Withholding Codes) - Select the appropriate deduction or addition code.

Cash to Report/Remit — **This field is mandatory.** Total amount of cash to be reported/ remitted after applying the appropriate additions and deductions. Cash will be *reported* on the Holder Notice Report and *remitted* on the Holder Remit Report.

Interest Rate — Enter the amount of interest to be assessed to the report/remit amount if applicable.

CUSIP Number — Enter the CUSIP (Committee on Uniform Securities Identification Procedures) number of the security, if applicable.

Current Shares — Enter the number of shares the owner is entitled to at the time the property is reported to the State, carrying the number out to the fourth decimal place (i.e. 12.0725).

Original Shares — Enter the number of shares that the owner was entitled to at the time of last activity on the account, carrying the number out to the fourth decimal place (i.e. 12.0725).

Certificate Number — Enter the security certificate number.

Registered To — Enter the exact name that does or would appear on a stock certificate.

Issue Name — Enter the name of the security being reported.

Sub-Issue Name — List the sub-issues under the mutual fund family name, if applicable.

Symbol — Enter the symbol for the security if traded on a stock exchange.

Mutual Fund Family — Enter the mutual fund family name.

Tangible Box Number — Enter the safe-deposit box number. Use this field for property type SD01 or SD02 only.

Opened by — Enter the name of the person who opened the box.

Date Opened — Enter the date the box was opened. Please enter in MM/DD/YYYY format.

Lease Expire Date — Enter the date on which the safe deposit box lease expired. Enter in MM/DD/YYYY format.

Unpaid Rent — Enter the total amount of unpaid rent due.

Drilling Fees — Enter the total amount charged for drilling services.

Social Security Number (SSN)/Federal Tax Identification Number (FEIN) — **This field is mandatory.** Enter the property owner's SSN if the named property owner is an individual or the FEIN if the named owner is a business. This field is required for all named property owners. If the SSN or FEIN is not in the holder's records, a written explanation must accompany the report.

Date of Birth — Enter the property owner's date of birth. Please enter in MM/DD/YYYY format.

Owner Type — **This field is mandatory.** Select the appropriate owner type code.

Relationship Type — **This field is mandatory.** Select the relationship type code.

Owner Business Name — Enter the business name of the account owner. If the first word of the business is "The," put "The" after the name.

Example:	Correct Adam Company The	Incorrect The Adam Company
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Owner Last Name — Enter the property owner's last name. If the property owner's name is unavailable, enter "Unknown." Securities should always be reported with the owner's name.

Owner First Name — Enter the property owner's first name.

Owner Middle Name — Enter the property owner's middle name.

Prefix — Enter the property owner's name prefix (i.e. Dr (doctor), Pvt (private), Rev (reverend), etc.) **without punctuation**.

Suffix — Enter the property owner's name suffix (i.e. Jr, Sr, III, etc.) if applicable, **without punctuation**.

Title — Enter the appropriate title (i.e. Dr (doctor), Pvt (private), Rev (reverend), etc.) **without punctuation**.

Street Address — Enter the property owner's last known address. If the address is unknown leave this blank.

Zip — Enter the property owner's zip code.

City — Enter the city of the property owner's last known address. If unknown, leave this field blank.

State — Select the state of the property owner's last known address. If unknown, leave this field blank.

County — Enter the county of the property owner's last known address. If unknown, leave this field blank.

Country — Select the country code if the property owner's last known address is in a foreign country.

A copy of the Owner Detail Sheet, UDS-1 form, can be found at:

http://www.sco.ca.gov/upd_rptg.html



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

SAFE DEPOSIT BOX INVENTORY FORM

Section I		Safe Deposit Box #:	Lien Amount:
Branch #		Date of Abandonment:	Last Notification Date:
		Date of Inventory:	SSN:
HOLDER NAME		OWNER NAME 1 (Last, First, and Middle Names)	
ADDRESS		OWNER NAME 2 (Last, First, and Middle Names)	
CITY, STATE, ZIP		MAILING ADDRESS	
		CITY, STATE, ZIP	

Section II

Please check the box if these items are included in the Safe Deposit Box. A count or itemized description is not needed

<p>Vital Statistics</p> <input type="checkbox"/> Birth Certificates <input type="checkbox"/> Death Certificates <input type="checkbox"/> Marriage Certificates	<p>Other Documents</p> <input type="checkbox"/> Life Insurance Policies <input type="checkbox"/> Income Tax Records/Receipts <input type="checkbox"/> Bank Statements/Canceled Checks/Endorsements <input type="checkbox"/> Service Records/Military Discharge Papers <input type="checkbox"/> SSN Records <input type="checkbox"/> Notarization Papers	<p>Miscellaneous Papers</p> <input type="checkbox"/> Letters/Postcards/Scrapbooks <input type="checkbox"/> Informational Brochures <input type="checkbox"/> Receipts and Other Miscellaneous Papers
<p>Legal Documents/Agreements</p> <input type="checkbox"/> Last Will and Testament <input type="checkbox"/> Divorce Decrees <input type="checkbox"/> Powers of Attorney <input type="checkbox"/> Abstracts/Agreements/Deeds/Property Titles <input type="checkbox"/> Leases <input type="checkbox"/> Car Titles <input type="checkbox"/> Passports		<p>Media</p> <input type="checkbox"/> Photos/Negatives/Videos <input type="checkbox"/> Cassettes/Diskettes/CDs/Etc.
		<p>Additional</p> <input type="checkbox"/> Tangible Contents Use form SDU-090103B

Section III

WE HEREBY CERTIFY THAT THIS IS A COMPLETE AND ACCURATE INVENTORY OF THE CONTENTS OF THE ABOVE SAFE DEPOSIT BOX OPENED IN OUR PRESENCE. (PLEASE INDICATE THE NUMBER OF ADDITIONAL INVENTORY PAGES INCLUDED WITH THIS REPORT _____.)

Signature of bank officer	Date	Signature of other bank employee present	Date
Printed name and title of above officer	Date	Printed name and title of above employee	Date

Section IV

RELEASE OF CONTENTS

On ___/___/___, upon receipt of \$, which represents:

Past Due Rent Drill Costs Storage Fees

The contents described in this inventory were released to , who has signed below to acknowledge receipt of all of the contents as itemized and who hereby releases this institution from all responsibility.

Signature of person receiving contents	Date	Name and identification of recipient	Date
Signature of bank officer present	Date	Signature of other bank employee present	Date

State Controller's Office, Unclaimed Property Division
 P.O. Box 942850, Sacramento, CA 94250-5873

Safe Deposit Box Inventory Form

The Safe Deposit Inventory Form (SDU-09013A) may be prepared and submitted for each box owner, regardless of the content value, by all holders reporting abandoned safe deposit box contents. This form is to be used with Paper Reports only.

Each owner's contents must be reported and inventoried individually, and not commingled with the contents of other box owners.

Section 1

Branch # — Enter the branch number or name.

Safe Deposit Box # — Enter the safe deposit box number.

Date of Abandonment — Enter the date of abandonment.

Date of Inventory — Enter the date of inventory

Lien Amount — Enter any applicable lien fees such as unpaid rent or drilling fees.

Last Notification Date — Enter last date the owner was notified.

Social Security Number — Enter the owner's Social Security number if the named owner is an individual, or the taxpayer identification number (FEIN) if the named owner is a business.

Holder Contact Information — Enter the holder's name and address in the space provided.

Owner Contact Information — Enter the owner (s) first, middle and last name and address in the space provided.

Section 2

Check all appropriate boxes as they relate to the contents being inventoried.

<p>Vital Statistics</p> <p><input type="checkbox"/> Birth Certificates</p> <p><input type="checkbox"/> Death Certificates</p> <p><input type="checkbox"/> Marriage Certificates</p> <p>Legal Documents/Agreements</p> <p><input type="checkbox"/> Last Will and Testament</p> <p><input type="checkbox"/> Divorce Decrees</p> <p><input type="checkbox"/> Adoption Papers</p> <p><input type="checkbox"/> Abstracts/Agreements/Deeds/ Property Types</p> <p><input type="checkbox"/> Property Titles</p> <p><input type="checkbox"/> Mortgages</p> <p><input type="checkbox"/> Car Titles</p> <p><input type="checkbox"/> Passports</p>	<p>Other Documents</p> <p><input type="checkbox"/> Life Insurance Policies</p> <p><input type="checkbox"/> Income Tax Records/Receipts</p> <p><input type="checkbox"/> Bank Statements/Cancelled Checks/Etc.</p> <p><input type="checkbox"/> Service Records/Military or Other</p> <p><input type="checkbox"/> SSN Records</p> <p><input type="checkbox"/> Naturalization Papers</p>	<p>Miscellaneous Papers</p> <p><input type="checkbox"/> Letters/Postcards/School Info/ Licenses</p> <p><input type="checkbox"/> Receipts and Other Misc. Papers</p> <p>Media</p> <p><input type="checkbox"/> Photos/Negatives/Videos</p> <p><input type="checkbox"/> Cassettes/Diskettes/CDs/Etc.</p> <p>Additional</p> <p><input type="checkbox"/> Tangible Contents (Use form SDU-090103B, pages 1-4.)</p>
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Section 3 — Signature Block

Signature Block — Inventories should be prepared, signed, and dated in dual custody.

Section 4 — Release of Contents

Inventory Sheet Distribution

Three copies of the completed inventory form will be needed:

- for the holder records;
- to include with the Holder Remit Report filed with the SCO for each account reported; and,
- To enclose with the safe deposit box contents – either inside with the contents or attached to the outside of the contents, for identification purposes.

Release of Contents — Enter the requested information and select the type of costs associated with the Safe Deposit Box.

On ___/___/___, upon receipt of \$_____, which represents:

Past due rent Drill costs Storage Fees

Assistance — If you need additional assistance to complete the inventory form, call (916) 464-0783.

A copy of the Safe Deposit Box Inventory Form can be found at:

http://www.sco.ca.gov/upd_rptg.html



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

SDU-090103B

OWNER:
SDB #

SAFE DEPOSIT BOX DETAIL SHEET

QTY	U.S. CURRENCY	QTY	U.S. COIN BOOK(S)	QTY	FOREIGN COIN/CURRENCY
	U.S. \$10,000 BILL(S)		U.S. 1-DOLLAR COIN BOOK(S)		FOREIGN CURRENCY
	U.S. \$1,000 BILL(S)		TOTAL NO. OF COINS IN BOOKS		
	U.S. \$500 BILL(S)				FOREIGN COIN(S)/TOKEN(S)
	U.S. \$100 BILL(S)		U.S. 50-CENT COIN BOOK(S)		
	U.S. \$50 BILL(S)		TOTAL NO. OF COINS IN BOOKS		FOREIGN COIN PROOF(S)/MINT SET(S)
	U.S. \$20 BILL(S)				
	U.S. \$10 BILL(S)		U.S. 25-CENT COIN BOOK(S)		FOREIGN COIN BOOK(S)
	U.S. \$5 BILL(S)		TOTAL NO. OF COINS IN BOOKS		TOTAL NO. OF COINS IN BOOKS
	U.S. \$2 BILL(S)				
	U.S. \$1 BILL(S)		U.S. 10-CENT COIN BOOK(S)		
			TOTAL NO. OF COINS IN BOOKS		FOREIGN GOLD COIN(S)
	CONFEDERATE BILL(S)				KRUGERRAND(S)
	CONFEDERATE \$1,000 BILL(S)		U.S. 5-CENT COIN BOOK(S)		CANADIAN MAPLE LEAF(S)
	CONFEDERATE \$500 BILL(S)		TOTAL NO. OF COINS IN BOOKS		OTHER, FOREIGN GOLD COIN(S)
	CONFEDERATE \$100 BILL(S)				
	CONFEDERATE \$50 BILL(S)		U.S. 1-CENT COIN BOOK(S)		FOREIGN PLATINUM COIN(S)/SET(S)
	CONFEDERATE \$20 BILL(S)		TOTAL NO. OF COINS IN BOOKS		
	CONFEDERATE \$10 BILL(S)				GOLD BULLION ETC.
	CONFEDERATE \$5 BILL(S)		U.S. COMBINATION COIN BOOK(S)		BAR(S)
	CONFEDERATE \$2 BILL(S)				ROUND(S)
	CONFEDERATE \$1 BILL(S)		U.S. COIN SET(S)		INGOT(S)
			PROOF SET(S)		NUGGET(S)
	U.S. FRACTIONAL CURRENCY		MINT/SPECIAL MINT SET(S)		DENTAL GOLD
	Any Type (Count the pieces)		TYPE SET(S)		GOLD-CAPPED TEETH/BRIDGEWORK
			PARTIAL SET(S)		FLAKES
	U.S. COIN(S)		PROOF IKE(S)		SCRAP
	(Silver Dollar, Ike, Susan B. Anthony)		UNCIRC. IKE(S)		
	U.S. 1-DOLLAR COIN(S), LOOSE		UNCIRC. CARSON CITY DOLLAR		SILVER BULLION ETC.
	U.S. 1-DOLLAR ROLL(S)				BAR(S)
	U.S. 1-DOLLAR PARTIAL ROLL(S)		EARLY U.S. COIN(S)		ROUND(S)
			1 CENT LARGE		INGOT(S)
	U.S. 50-CENT COIN(S), LOOSE		2 CENT LARGE		NUGGET(S)
	U.S. 50-CENT COIN ROLL(S)		3 CENT PIECE		SCRAP
	U.S. 50-CENT PARTIAL ROLL(S)		UNIDENTIFIED U.S. COINS		COMMEMORATIVE MEDAL(S)
					COMMEMORATIVE MEDAL SET(S)
	U.S. 25-CENT COIN(S), LOOSE		U.S. GOLD COIN(S)		
	U.S. QUARTER ROLL(S)		U.S. \$50 GOLD COIN(S)		
	U.S. QUARTER PARTIAL ROLL(S)		U.S. \$20 GOLD COIN(S)		
			U.S. \$10 GOLD COIN(S)		
	U.S. 10-CENT COIN(S), LOOSE		U.S. \$5 GOLD COIN(S)		
	U.S. 10-CENT COIN ROLL(S)		U.S. \$3 GOLD COIN(S)		
	U.S. 10-CENT PARTIAL ROLL(S)		U.S. \$2-1/2 GOLD COIN(S)		
			U.S. \$1 GOLD COIN(S)		
	U.S. 5-CENT COIN(S), LOOSE				
	U.S. 5-CENT COIN ROLL(S)		U.S. GOLD PROOF(S)/TYPE SET(S)		
	U.S. 5-CENT COIN PARTIAL ROLL(S)				
			U.S. PLATINUM COIN(S)/TYPE SET(S)		
	U.S. 1-CENT PENNY(IES), LOOSE				Signature
	U.S. 1-CENT PENNY ROLL(S)				Date
	U.S. 1-CENT PENNY PARTIAL ROLL(S)				
					Signature
					Date

Count and list the number of items/pieces for each category.



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

SDU-090103B

OWNER:
SDB #

QTY	JEWELRY DESCRIPTION	QTY	JEWELRY DESCRIPTION	QTY	MISC. VALUABLES
	BRACELET		PIN(S)		MILITARY ITEM(S)
	Y/M BRACELET(S)		Y/M PIN(S)/BROOCH(ES)		MEDAL(S)
	Y/M BRACELET(S) W/STONE(S)		Y/M PIN(S)/BROOCH(ES) W/STONE(S)		PIN(S)
	Y/M BRACELET(S) W/CHARM(S)		Y/M PIN(S)/BROOCH(ES) W/BEAD(S)		RIBBON(S)
	W/M BRACELET(S)		W/M PIN(S)/BROOCH(ES)		MILITARY, OTHER
	W/M BRACELET(S) W/STONE(S)		W/M PIN(S)/BROOCH(ES) W/STONE(S)		
	W/M BRACELET(S) W/CHARM(S)		W/M PIN(S)/BROOCH(ES) W/BEAD(S)		FLATWARE/SERVING PIECE(S)
	BRACELET(S) W/PEARL-LIKE BEAD(S)		PIN(S)/BROOCH(ES), OTHER		TEA SET(S), NO. of Pieces
	COSTUME BRACELET(S)		STICKPIN(S)		BOWL(S)
	Wood, Plastic, Ceramic, Etc.				TRAY(S)
	JADE-LIKE BRACELET(S)		RING(S)		CANDLE HOLDER(S)
			Y/M RING(S)		SERVING PIECE(S)
	CAMEO(S)		Y/M RING(S) W/STONE(S)		FLATWARE, Fork, Spoon, Knife, Etc.
	Y/M CAMEO STYLE PENDANT(S)/PIN(S)		Y/M RING(S) W/BEAD(S)		SOUVENIR SPOON
	W/M CAMEO STYLE PENDANT(S)/PIN(S)		W/M RING(S)		MARKIN RING(S)
	CAMEO(S), Unmounted		W/M RING(S) W/STONE(S)		C(S)
	CHARM(S)		W/M RING(S) W/BEAD(S)		
	Y/M CHARM(S)/PENDANT(S)		W/M RING(S) OTHER		GEM STONE(S)
	W/M CHARM(S)/PENDANT(S)				STONE(S)
	CHARM(S) OTHER		TIE-BAR(S), CLIP(S), TACK(S)		MISC. ROCK(S)
			TUXEDO BUTTON(S)/STUD(S)		BEAD(S)
	CUFFLINK(S)		JEWELRY SET(S), BOXED		
	Y/M PAIR(S) CUFFLINKS				SPORTS MEMORABILIA
	Y/M SINGLE CUFFLINK(S)		TIME PIECE(S)		SPORTS CARD(S)
	W/M PAIR(S) CUFFLINKS		CLOCK(S)		SPORTS, OTHER
	W/M SINGLE CUFFLINK(S)		Y/M POCKET WATCH(ES)		
	CUFFLINK(S), OTHER		Y/M POCKET WATCH(ES) W/CHAIN		STAMP(S)
			Y/M POCKET WATCH(ES) W/CHAIN &		Check box if present.
	EARRING(S)		POCKET KNIFE		
	Y/M PAIR(S) OF EARRINGS		Y/M POCKET WATCH(ES) W/FOB		U.S. STAMP(S)
	Y/M PAIR(S) OF EARRINGS W/STONE(S)		W/M POCKET WATCH(ES)		U.S. STAMP BOOK(S)
	Y/M SINGLE EARRING(S)		W/M POCKET WATCH(ES) W/CHAIN		
	W/M PAIR(S) OF EARRINGS		W/M POCKET WATCH(ES) W/CHAIN &		FOREIGN STAMP(S)
	W/M PAIR(S) OF EARRINGS W/STONE(S)		POCKET KNIFE		FOREIGN STAMP BOOK(S)
	W/M SINGLE EARRING(S)		W/M POCKET WATCH(ES) W/FOB		
	EARRING(S), OTHER		POCKET WATCH CHAIN(S)		
	EARRING BACK(S), CLASP(S), ETC.		Y/M WATCH(ES) W/BAND		
			Y/M WATCH(ES) W/STONE		
	NECKLACE(S)		Y/M WATCH(ES), NO BAND		
	Y/M NECKLACE(S)		W/M WATCH(ES) W/BAND		
	Y/M NECKLACE(S) W/PENDANT(S)		W/M WATCH(ES) W/STONE		
	Y/M NECKLACE(S) W/STONE(S)		W/M WATCH(ES), NO BAND		
	W/M NECKLACE(S)		WATCH(ES), OTHER		
	W/M NECKLACE(S) W/PENDANT(S)		MISC. WATCH PARTS, BEZELS		
	W/M NECKLACE(S) W/STONE(S)		BANDS, LINKS, ETC.		
	NECKLACE(S) W/PEARL-LIKE BEAD(S)				
	NECKLACE(S), OTHER				

Legend

Y/M=Yellow Metal W/M=White Metal

Signature	Date
Signature	Date

Count and list the number of items/pieces for each category.



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

Holder Request for Extension of Due Date

Notice Report

- Due Before November 1 or
- Life Insurance Due Before May 1

Remit Report

- Due Between June 1 and June 15 or
- Life Insurance Due Between December 1 and December 15

Section 1 — Holder Information

Holder			FEIN
Street Address			Reporting Month and Year
City	State	Zip Code	Contact Phone Number
Contact Person	Title		Contact Fax Number
Estimated/Actual Dollars to be Reported/Remitted		Estimated/Actual Shares to be Reported/Remitted	

Section 2 — Request Information

- Extension Period Requested
- 30 days
 - 60 Days
 - 90 Days

This extension period will be added to the original filing due date.

Reason for Extension (See Instructions Below)

SAMPLE

Signature	Title or Agent Relationship
Print Name	Date (See Instructions Below)

Instructions

Required Information:

- Please provide a detailed explanation of why the extension is being requested under Reason for Extension. This information will be helpful to the State Controller's Office in reviewing the request. Include information such as a detailed explanation of why the filing deadlines can not be met, any measures or attempts taken to meet the established filing date, or any other information that would explain or justify why the extension should be granted.
- Submit this form to the State Controller's Office, Unclaimed Property Division, at least 30 days prior to the original filing due date. For example, if your report was originally due October 31, this form must be completed and postmarked no later than October 1.

Mail to: State Controller's Office
 Unclaimed Property Division
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form, please contact the Reporting Unit at (916) 464-6284 or ucpreporting@sco.ca.gov

(Rev. 11/10)



Controller Betty T. Yee
 California State Controller's Office
 Unclaimed Property Division

Unclaimed Property Informal Audit Review
 Conference Request

Section I			
Mail To: California State Controller's Office Attention: Legal Office P.O. Box 942850 Sacramento, CA 94250-5873			
HOLDER NAME			
ADDRESS LINE 1			
ADDRESS LINE 2			
CITY,STATE, ZIP			
Section II			
HEARING PARTICIPANT 1		TITLE	
HEARING PARTICIPANT 2		TITLE	
HEARING PARTICIPANT 3		TITLE	
HEARING PARTICIPANT 4		TITLE	
APPEAL AMOUNT	\$		
YEARS COVERED			
APPEAL ISSUE	SAMPLE		
<i>(continue on separate page if necessary)</i>			
Section III			
Request Tentative Dates for Informal Conference:			
DATE 1		DATE 2	
DATE 3			
LOCATION			
APPLICANT			
EMAIL			
PHONE		EXT	
		FAX	
PLEASE NOTE: SUPPORTING DOCUMENTATION MUST BE SUBMITTED WITH THIS REQUEST			
CC TO:	Division of Audits Unclaimed Property Division		

State Controller's Office, Unclaimed Property Division
 P.O. Box 942850, Sacramento, CA 94250-5873

IAR-1 (01/2011)

Appendix

1. [Dormancy Table](#)
2. [Due Diligence Sample Letter](#)
3. [Property Report Cycle](#)
4. [Holder Remit Report Reminder Sample Letter](#)
5. [Standard NAUPA II Codes](#)
6. [Tangible Type Codes \(Safekeeping Codes\)](#)
7. [State Codes, Links to Country and NAICS Codes](#)
8. [Tax Payment Addendum & ACH CCD+Format](#)
9. [Description of the TXP Record Fields](#)

Dormancy Periods for Most Frequently Reported Unclaimed Property Types

Property Type	No. of Years	Code Section	
Cashier's Checks	3	CCP 1513 (a) (4)	
Demand Deposits (Checking)	3	CCP 1513 (a) (1) (A)	
Demutualization or Related Reorganization of an Insurance Company	Incorrect address	Immediately	CCP 1515.5 (a)
	Returned mail	2	CCP 1515.5 (b)
	No response	3	CCP 1515 (c)
Dividends	3	CCP 1516	
Electronic Money Transfers without a Written Instrument	3	CCP 1520 (a)	
Employee Benefit Plan	3	CCP 1521	
Escrow Accounts	3	CCP 1518	
Gift Certificates With Expiration and that are given in exchange for money or any other thing of value	3	CCP 1520	
Interest	3	CCP 1513 (a) (1) (A) & 1516	
IRA's & Retirement Plans	3	CCP 1513 (a) (6) (A) & 1518	
Life Insurance Funds	3	CCP 1515	
Distribution from a Dissolved or Liquidated Business	6 Months	CCP 1517	
Matured Time Deposits (CD's)	3	CCP 1513 (a) (1) (A)	
Money Orders / Electronic Transfers with a Written Instrument	7	CCP 1513 (a) (5)	
Ordered Refunds	1	CCP 1519.5	
Safe-Deposit Boxes	3	CCP 1514	
Savings	3	CCP 1513 (a) (1) (A)	
Stocks and Bonds	3	CCP 1516	
Travelers Checks	15	CCP 1513 (a) (3)	
Wages or Salaries	1	CCP 1513 (a) (7)	
Written Instruments (checks)	3	CCP 1513 (a) (4)	
Other Tangible and Intangible Property	3	CCP 1520	

XYZ Company
1234 MAIN STREET • SACRAMENTO, CALIFORNIA 99999

“THE STATE OF CALIFORNIA REQUIRES US TO NOTIFY YOU THAT YOUR UNCLAIMED PROPERTY MAY BE TRANSFERRED TO THE STATE IF YOU DO NOT CONTACT US.”

January 1, 2010

Owner Name
Address
City State Zip

Account Number: 1234

Dear Mr. or Mrs. _____

California Unclaimed Property Law requires XYZ Company to transfer funds from deposit, account, shares, or other interest to the State Controller’s Office (SCO) if the account has been inactive for three years. According to our records, there has been no customer activity on your account for more than two years. Therefore, your property is in danger of escheating to the state unless you contact us or respond by completing, signing, and returning this notice to:



XYZ Company
1234 Main Street
Sacramento, CA 99999

Email Address: jsmith@xyzcompany.com
TEL. (800)123-4567 FAX (800) 123-0111

If your account is transferred to the SCO, you will be required to submit a claim to the SCO in accordance with the provisions of the California Code of Civil Procedure in order to recover it.

Please check the appropriate box, sign in the space provided below, and return to us as soon as possible to avoid having your account escheated to the SCO.

- I wish to maintain this account; by signing and returning this notice, I am satisfying the requirements of the Code of Civil Procedure by indicating an interest in the account and my desire that XYZ Bank maintain this account on my behalf.
- Please update my address(es) as follows:

- I wish to close the account. Please send a check for the closeout amount.

(Signature)

(Date)

We appreciate your assistance in this matter. Please contact our office if you have any questions or if we can be of assistance to you in any way.

Sincerely,

John Smith
Accounting Department
XYZ Company

2017 Property Report Cycle

The tables below have been provided as examples of how to determine when property should be reported.

Banking or Financial Organizations* (Three Year Dormancy Period)

Fiscal Year End (As of Date)	Date of Last Activity	Due Diligence Completed Either *		Notice Report Due Before	Remit Report & Remittance Due	
		2 – 2.5 Years After	6 months – 1 Year			
12/31/16	January 2013	1/15– 6/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	February 2013	2/15 – 7/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	March 2013	3/15 – 8/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	April 2013	4/15 – 9/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	May 2013	5/15 – 10/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	June 2013	6/15 – 11/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	July 2013	7/15 – 12/15	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	August 2013	8/15 – 1/16	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	September 2013	9/15 – 2/16	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	October 2013	10/15 – 3/16	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	November 2013	11/15 – 4/16	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	December 2013	12/15 – 5/16	or	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18

* Code of Civil Procedure Section 1513.5(a)

2017 Property Report Cycle

The tables below have been provided as examples of how to determine when property should be reported.

Property with a One Year Dormancy Period Wages, Salaries, and Ordered Refunds

Fiscal Year End (As of Date)	Last Transaction Date	Due Diligence Must be Performed	Notice Report Due Before	Remit Report & Remittance Due
6/30/17	7/1/15 – 6/30/16	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
5/31/17	6/1/15 – 5/31/16	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
4/30/17	5/1/15 – 4/30/16	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
3/31/17	4/1/15 – 3/31/16	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
2/28/17	3/1/15 – 2/29/16	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
1/31/17	2/1/15 – 1/31/16	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	1/1/15 – 12/31/15	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
11/30/16	12/1/14 – 11/30/15	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
10/31/16	11/1/14 – 10/31/15	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
9/30/16	10/1/14 – 9/30/15	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
8/31/16	9/1/14 – 8/31/15	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
7/31/16	8/1/14 – 7/31/15	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
Life Insurance Companies 12/31/16	1/1/15 – 12/31/15	4/30/16 – 10/31/16	5/1/17	12/1/18—12/15/18

2017 Property Report Cycle

The tables below have been provided as examples of how to determine when property should be escheated.

General Property Three Year Dormancy Period

Fiscal Year End (As of Date)	Last Transaction Date	Due Diligence Must be Performed	Notice Report Due Before	Remit Report & Remittance Due
6/30/17	7/1/13 – 6/30/14	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
5/31/17	6/1/13 – 5/31/14	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
4/30/17	5/1/13 – 4/30/14	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
3/31/17	4/1/13 – 3/31/14	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
2/28/17	3/1/13 – 2/28/14	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
1/31/17	2/1/13 – 1/31/14	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
12/31/16	1/1/13 – 12/31/13	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
11/30/16	12/1/12 – 11/30/13	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
10/31/16	11/1/12 – 10/31/13	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
9/30/16	10/1/12 – 9/30/13	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
8/31/16	9/1/12 – 8/31/13	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
7/31/16	8/1/12 – 7/31/13	10/31/16 – 4/30/17	11/1/17	6/1/18 – 6/15/18
Life Insurance Companies 12/31/16	1/1/13 – 12/31/13	4/30/16 – 10/31/16	5/1/17	12/1/17 – 12/15/17

SAMPLE

11/18/12



California State
Controller's Office
UNCLAIMED PROPERTY DIVISION

UPD	Report ID	123456
Contact Name	Report Received Date	10/30/2012
Holder Name	Reported Amount \$.00
Holder Address	Amount # of Shares	.0000
Holder Address	# of Safekeeping Repositories	015
	Remit Report Due Date	6/1/2013-6/15/2013

The State Controller's Office (SCO), Unclaimed Property Division, has received your Holder Notice Report. This reminder letter is to inform you that your Holder Remit Report, along with the delivery or remittance of all remaining unclaimed property, is due to the SCO on the date specified above. If the Remit Report and remittance are not received by the SCO during the specified timeframe, holders will be subject to interest assessment at a rate of 12% per annum (California Code of Civil Procedure Section 1577). Holders of Safe Deposit Boxes or Safekeeping Repositories are to maintain the reported contents until contacted by the SCO. If the property has been returned to the owner, submission of a UFS-1 form (Rev. 05/12) is still required by the SCO.

Holder Remit Report Requirements/Guidelines:

- Accounts Included on the Holder Notice Report that Are No Longer Unclaimed** - Holders must refund or reactivate owner properties when the property owner contacts them prior to the date required to remit the property to the SCO. For owner accounts that were reported on the Holder Notice Report that are no longer unclaimed because of owner contact prior to the due date of the Holder Remit Report, the holder shall follow the reporting instructions for the specific format in which they are reporting. If reporting in the Standard NAUPA II or Paper formats, the holder may either exclude the owner accounts from the report entirely, or may include the owner accounts on the report with the appropriate Paid or Deletion Code. For all other formats, the holder will exclude the owner accounts from the report. Please note that the holder will be signing an affirmation on the UFS-1 form (Rev. 05/12) verifying that all accounts reported on the Holder Notice Report that are not included on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact or return of the property to the owner. Reporting formats/forms can be found on our website at www.sco.ca.gov.
- New Accounts not Included on the Holder Notice Report** - Do not include accounts on the Holder Remit Report that were not identified on the original Holder Notice Report. California law requires that before unclaimed property can be transferred to the state, the SCO must send a notice to the owner to give them the opportunity to claim their property from the holder before it is transferred. Therefore, any new properties identified that were not included on the Holder Notice Report should be reported on a separate Supplemental Holder Notice Report and not included on the Holder Remit Report.
- EFT Instructions** - Holders of unclaimed property must remit cash property by Electronic Funds Transfer (EFT) if the amount is \$20,000 or more. Holders are encouraged to register for ACH-Debit remittance with the SCO as this EFT method is free to holders. However, other methods of transfer are available. For more information on EFT, please refer to our reporting instructions available at www.sco.ca.gov. To register for EFT prior to the next remit period, please contact our EFT staff at updscoeft@sco.ca.gov or (916) 464-6220.
- Transfer of Securities** - The holder shall re-register the securities in the name of the State Controller, State of California. The securities shall be delivered to the SCO either via electronic transfer to an account with the SCO's contracted broker, through the Depository Trust Company (DTC) or by submitting a duplicate certificate. The SCO prefers the electronic transfer method over the submission of duplicate certificates. A hard copy of the SS-1 form (Rev. 03/11) is required with the Holder Remit Report when remitting securities. If securities are being delivered electronically, remitters are also required to email the SS-1 form (Rev. 03/11) to the SCO at ucpdtrcss1@sco.ca.gov and to the SCO's contracted broker at calif.statemail@wellsfargoadvisors.com at least 48 hours prior to transfer. **The SCO's contracted broker will reject the security transfer without proper notification.** For more information regarding transferring securities, please contact our Reconciliation staff at UPDSecRecon@sco.ca.gov.
- Required Forms** - A hard copy of the UFS-1 form (Rev. 05/12) is required with every report. The SS-1 form (Rev. 03/11) is required for all reports that include securities that are being reported and remitted. **In addition to the form(s) above, a copy of this notice is also required when submitting your Holder Remit Report.** Instructions for the Holder Remit Reports are available on our website at www.sco.ca.gov. If you have questions regarding this reminder letter, please call the Unclaimed Property Reporting Unit at (916) 464-6284 or email ucpreporting@sco.ca.gov.

This reminder letter and your remittance of the Reported Amount and Reported # of Shares, as delineated above, must be received within the date range in the Remit Report Due Date field above. Please follow all EFT and Transfer of Securities instructions located in the Holder Handbook at www.sco.ca.gov when remitting the property.

Sign and date this form and return it with your Holder Remit Report to expedite processing:

_____	_____
Printed Name	Title
_____	_____
Signature	Date

Form #14F (04/14)

Standard NAUPA II Electronic File Format Codes

The following tables represent the NAUPA Standard information used by California.

Deduction and Withholding Codes	
SW	Service Charge
IW	Interest Withheld or Discontinued
TW	Income Tax Withheld
DW	Dividends Withheld or Discontinued
MC	Mailing Cost
ZZ	Deduction Code Not Identified Above (Not allowed by California)
Addition Codes	
DV	Dividends Earned
ER	Reported in Error on Advertising Report
IN	Interest Earned
ME	Additional Royalty or other Mineral Interest Payments
SP	Stock Split
ZZ	Addition Code Not Identified Above (Not allowed by California)
Paid or Deletion Codes	
RO	Returned to Owner
ER	Erroneously Reported
RS	Reverse Stock Split
ZZ	Deletion Code not Identified Above (Not allowed by California)
Relationship Codes	
SO	Sole Owner
AD	Administrator
AF	Attorney For
AG	Agent For
AN	And
BF	Beneficiary
DP	Disputed Funds
OR	Or

Relationship Codes (cont.)	
AO	And / Or
CC	Co-Conservator
CF	Custodian For
CN	Conservator
FB	For Benefit of
IN	Insured
TE	As Trustee For
EX	Executor or Executrix
JT	Joint Tenants with Rights of Survivorship
PA	Payee
PO	Power of Attorney
RE	Remitter
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian For
Property Type Codes	
AC01	Checking Accounts
AC02	Savings Accounts
AC03	Mature CD or Save Cert
AC04	Christmas Club Funds
AC05	Money on deposit to secure fund
AC06	Security Deposit
AC07	Unidentified Deposit
AC08	Suspense Accounts
AC99	Aggregate Account Balances
CK01	Cashier's Checks
CK02	Certified Checks
CK03	Registered Checks
CK04	Treasurer's Checks
CK05	Drafts

Property Type Codes (cont.)	
CK06	Warrants
CK07	Money Orders / Electronic Transfers with a Written Instrument
CK08	Travelers Checks
CK09	Foreign Exchange Checks
CK10	Expense Checks
CK11	Pension Checks
CK12	Credit Checks or Memos
CK13	Vendor Checks
CK14	Checks Written off to Income
CK15	Other Outstanding Official Checks
CK16	CD Interest Checks
CK99	Aggregate Un-cashed Checks
CS01	Educational Savings Accounts Cash
CS02	Educational Savings Accounts Mutual Funds
CS03	Educational Savings Accounts Securities
CT01	Escrow Funds
CT02	Condemnation Awards
CT03	Missing Heirs' Funds
CT04	Suspense Accounts
CT05	Other Court Deposits
CT99	Aggregate Court Deposit
HS01	Health Savings Account
HS02	Health Savings Account Investment
IN01	Individual Policy Benefits or Claim Payments
IN02	Group Policy Benefits or Claim Payments
IN03	Proceeds Due Beneficiaries
IN04	Proceeds from Matured Policies, Endowments or Annuities
IN05	Premium Refunds
IN06	Unidentified Remittances

Property Type Codes (cont.)	
IN07	Other Amounts Due Under Policy Terms
IN08	Agent Credit Balances
IN99	Aggregate Insurance Property
IR01	IRA (Traditional, SEP SARSEP and SIMPLE) Cash
IR02	IRA (Traditional, SEP SARSEP and SIMPLE) Mutual Funds
IR03	IRA (Traditional, SEP SARSEP and SIMPLE) Securities
IR05	Roth IRA Cash
IR06	Roth IRA Mutual Funds
IR07	Roth IRA Securities
MI01	Net Revenue Interest
MI02	Royalties
MI03	Overriding Royalties
MI04	Production Payments
MI05	Working Interest
MI06	Bonuses
MI07	Delay Rentals
MI08	Shut-in Royalties
MI09	Minimum Royalties
MI99	Aggregate Mineral Proceeds
MS01	Wages, Payroll, Salary
MS02	Commissions
MS03	Workers Compensation Benefits
MS04	Payments For Goods & Services
MS05	Customer Overpayments
MS06	Unidentified Remittances
MS07	Un-refunded Overcharges
MS08	Accounts Payable
MS09	Credit Balance -- Accounts Receivable
MS10	Discounts Due
MS11	Refunds Due

Property Type Codes (contd.)	
MS12	Unredeemed Gift Certificates
MS13	Unclaimed Loan Collateral
MS14	Pension & Profit Sharing
MS15	Dissolution or Liquidation
MS16	Misc. Outstanding Checks
MS17	Misc. Intangible Property
MS18	Suspense Liabilities
MS99	Aggregate Misc. Property
SC01	Dividends
SC02	Interest (Bond Coupons)
SC03	Principal Payments
SC04	Equity Payments
SC05	Profits
SC06	Funds Paid to Purchase Shares
SC07	Funds for Stocks and Bonds
SC08	Shares of Stock (Returned by Post Office)
SC09	Cash for Fraction Shares
SC10	Un-exchanged Stock of Successor Corp.
SC11	Other Cert of Ownership
SC12	Underlying Shares or other Outstanding Certificates
SC13	Funds for Liquidation / Redemption of Un-surrendered Stock or Bonds
SC14	Debentures
SC15	U S Govt Securities/Bonds
SC16	Mutual Funds Shares
SC17	Warrant (Rights)
SC18	Mature Bond Principal
SC19	Dividend Reinvestment Plans
SC20	Credit Balances
SC50	Municipal Bonds
SC52	Municipal Bond Earnings

Property Type Codes (contd.)	
SC54	Shares Exchanged for Shares
SC56	Units
SC99	Aggregate Security Related Cash (Not allowed by California)
SD01	Safe Deposit Box Contents
SD02	Other Safekeeping
SD03	Other Tangible Property
TR01	Paying Agent Account
TR02	Undelivered or Un-cashed Dividends
TR03	Funds held in Fiduciary Capacity
TR04	Escrow Accounts
TR05	Trust Vouchers
TR89	Interest on Lawyers' Trust Account (IOLTA)
TR99	Aggregate Trust Property
UT01	Utility Deposits
UT02	Membership Fees
UT03	Refunds Or Rebates
UT04	Capital Credit Distributions
UT99	Aggregate Utilities
ZZZZ	Properties Not Identified Above
Owner Type Codes	
OT	All Owners except Aggregate or Unknown
UN	Unknown Owner (no name available)
AG	Aggregate Owner
DP	Disputed Owner
Security Type Codes	
DTC	Direct Transfer
PHYSICAL	Physical Certificate Delivery
ACCOUNT	Registration of Account Only
UNT	Securities Not Transferable

Tangible Type Codes (Safekeeping Codes)

CODE	DESCRIPTION
BOND	Savings Bonds
BRAC	Bracelet
CHRM	Charms
CNBK	US Coin Books
COIN	US Coins
COMM	Commemorative Items
CSET	US Coin Sets
CTFT	Counterfeit Items
CUFF	Cufflink
EARR	Earrings
FLAT	Flatware/Serving Pieces
FMIL	Foreign Military Items
FOBK	Foreign Coin Books/Sets
FOCO	Foreign Coins
FOCU	Foreign Currency
FOGC	Foreign Gold Coins
FOPC	Foreign Platinum Coin Sets
GBAR	Gold Bar
GEMS	Gem Stones—Loose
GOCO	Gold, Silver, Platinum Coins
HM	Hazardous Materials
JEWL	Jewelry—Other
LDOC	No-Value Legal Documents
MED	No-Value Media (Photos, CD's, Video's)
MIL	U.S. Military Items
MISC	Miscellaneous Items of Value

Tangible Type Codes (Safekeeping Codes) cont.

MPAP	No-Value Miscellaneous Papers
NECK	Necklace
NVOT	No-Value Other Tangibles (Misc.)
ODOC	No-Value Other Documents
PCOL	Paper Collectibles/Books/Etc.
PIN	Pin
RING	Ring
SBAR	Silver or Platinum Bars
SPRT	Sports Memorabilia
STCK	Stock Certificates
STMP	Stamps
TCC	Travelers/Cashier's Checks
TIME	Time Piece
USCU	US Currency—All
USGC	US Gold Coins
USGS	US Gold Sets
USPC	US Platinum Coin Sets
VS	No-Value Vital Statistics
WCOL	Collectible Weapons

State Codes

<u>State</u>	<u>Initial</u>	<u>State</u>	<u>Initial</u>
Alabama	AL	Missouri	MO
Alaska	AK	Montana	MT
Arizona	AZ	Nebraska	NE
Arkansas	AR	Nevada	NV
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY

Country Codes - Available at <http://unstats.un.org/unsd/methods/m49/m49alpha.htm>

NAICS Codes - Available at <http://www.census.gov/epcd/www/naics.html>

<u>Tax Payment (TXP) Addendum</u>		<u>ACH CCD+Format</u>			
Field	Field Name	Field	Data	Min/Max	
Number	Data Elements & Separators	Requirements	Element Type	Use	Contents
	Record Type Code	M	N	1	"7"
	Addenda Type Code	M	N	2	"05"
	Segment Identifier	M		3	TXP
	Separator			1	*
TXPO1	Amount Type			1	U
	Separator			1	*
TXPO2	FEIN	M	N	S	NUMERIC
	Separator			1	*
TXPO3	BRANCH	M	N	6	M
	Separator			1	*
TXPO4	Remitter Type Code	M	N	2	XX
	Separator			1	*
TXP05	Remittance Type Code	M	N	2	XX
	Separator			1	*
TXP06	Remittance Amount	M	N	1-10	\$\$\$\$\$\$\$\$cc
	Separator			1	*
TXP07	Remittance Type Code	M	N	2	XX
	Separator			1	*
TXP08	Remittance Amount	M	N	1-10	\$\$\$\$\$\$\$\$cc
	Separator			1	*
TXP09	Remittance Type Code	M	N	2	XX
	Separator			1	*
TXP10	Remittance Amount	M	N	1-10	\$\$\$\$\$\$\$\$cc
	Separator			1	*
TXP11	Reference Number	M	N	5	XXXXX
	Terminator	M		1	\
	Filler			44-47	
	Special Addenda Seq-Number			4	1
	Entry-Detail-Seq-Number			7	(identical to preceding 6-Rac)

Description of the TXP Record Fields

Amount Type - This field will always contain the value "U."

FEIN - This field contains the nine-digit Federal Employer Identification Number (FEIN). Do not add hyphens or spaces between numbers.

Branch - This field contains the six-digit Branch Identification Number, which is six zeroes (000000).

Property Holder Type Code - This field contains the code for the type of holder that is remitting unclaimed property. Use one of the following codes:

01	Banks
02	Savings and Loan Associations
03	Credit Unions
04	Brokerage Firms
05	Business Associations
06	State Agencies
07	Cities and Counties
08	Life Insurance
09	All Other Insurance
10	Transfer Agents

Remittance Type Code - This field contains the two-digit Remittance Code which describes the type of remittance being made.

01	Report Remittance
02	Corporate Actions
03	Dividends
06	Sale of Securities Proceeds
08	CCP section 1577 Interest Assessment
10	CCP section 1532(g) Penalty
12	CCP section 1576 Penalty
13	CCP section 1577 interest from Audit
17	SCO Audit Report Remittance
18	Audit Agent Report Remittance
27	Live Auction Proceeds
30	Online Auction Proceeds
41	IOLTA – Interest on Lawyers' Trust Accounts

Remittance Amount – This field contains the amount of the remittance for the Remittance Code. Do not add dollar signs or decimals.

Reference Number – This field contains the five-digit Reference Number that you create yourself for your own record.

Links

1. [Standard NAUPA II Reporting Instructions](#)
2. [Universal Holder Face Sheet for Reporting UCP, UFS-1](#)
3. [Securities Summary, SS-1](#)
4. [Authorization Agreement for Electronic Funds Transfer \(EFT\), SCO EFT-1](#)
5. [Registration for Remittance by Fedwire \(EFT\), SCO EFT-3](#)
6. [Holder's Claim for Reimbursement Form \(HCR-1\) and Instructions](#)
7. [Owner Detail Sheet, UDS-1](#)
8. [Safe Deposit Box Inventory Form](#)
9. [Safe Deposit Box Detail Sheet](#)
10. [Holder Reporting Extension Request](#)
11. [Forms for Informal Audit Review](#)