



PENNSYLVANIA
TREASURY
Earn. Learn. Invest.

**Unclaimed Property:
A Holder's Guide to Compliance**

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



File View Help

Audio

Telephone

Mic & Speakers (test)

MUTED

Questions

Type your questions here

Send

Treasury Webinar
Webinar ID: 902-659-566

GoToWebinar

**Have a
Question?**

www.patreasury.gov



The Road to Compliance

www.patreasury.gov

Unclaimed Property – any financial asset that has been left with a “holder” without activity or contact by the rightful owner for a specified period of time



Dormancy Period - the amount of time a property is inactive while in possession of the holder



Holder - a business or organization in possession of unclaimed property



Owner – the individual to whom the property was originally owed



www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Tangible Property – physical property normally turned over from safe deposit boxes, police confiscations, or left behind in hospitals or nursing homes



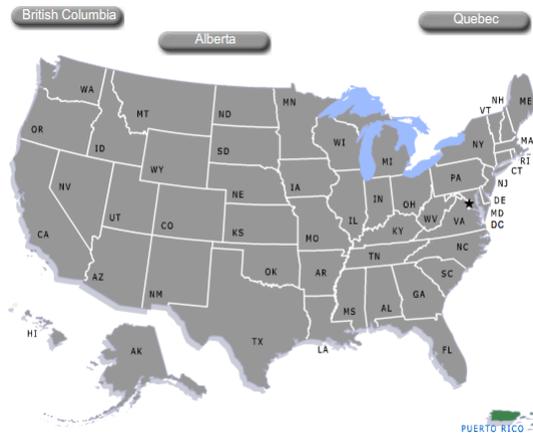
Intangible Property – monetary assets such as bank accounts, refunds, uncashed checks, securities, and credit balances



Due Diligence – the effort put forth to contact the owner or rightful heir of a property via a letter or email

www.patresury.gov

Unclaimed Property: A Holder's Guide to Compliance



www.naupa.org

www.patresury.gov

Unclaimed Property: A Holder's Guide to Compliance



[Home](#) | [About](#) | [Contact](#) | [Newsroom](#) | [e-Contracts](#) | [Board of Finance & Revenue](#) | [Debit Card Program](#)

Enter Email Address For News And Updates

Select Language

[College Savings](#) | [Unclaimed Property](#) | [Investments & Transparency](#) | [Savings, Loans & Investment Programs](#) | [Financial Education](#)



Welcome to Pennsylvania Treasury
Pennsylvania's Treasury Department does much more than simply manage and invest the Commonwealth's financial assets. We are a fiscal watchdog that ensures tens of billions of dollars in payments are lawful and correct. We also operate innovative programs that generate positive returns for taxpayers and improve the economic security of Pennsylvania's citizens.

At Treasury, we are committed to efficient, productive and transparent operations – making us a branch of government of which you can be proud!

Changes to the Unclaimed Property Law:
[Foster Changes](#) | [Holder Changes](#)

News

RFP 14-001: Electronic Payment Card Services for Unemployment Compensation Benefit Payments, State Workers' Insurance Fund Indemnity Payments and Additional Proposed Programs

RFP 14-003: Software Application Solution for the Transformation and Modernization of Treasury Unclaimed Property Systems and Processes | Questions & Answers

[More releases](#)

Publications

Annual Investment Report for Fiscal Year Ended June 30, 2014

[2014 Annual Divestment Report](#)

Search for your property!

Company/Last Name
 First Name

PA 529 College Savings
Saving for College Isn't Impossible
All you need is a plan!
[www.pa529.com](#)

Investment Reports

The status and performance of investments and transactions over the last fiscal year.

News & Media

Information about our programs and services, including news releases, op-eds, and news articles by outside sources.

[www.patreaury.gov](#)

Unclaimed Property: A Holder's Guide to Compliance



[Home](#) | [About](#) | [Contact](#) | [Newsroom](#) | [e-Contracts](#) | [Board of Finance & Revenue](#) | [Debit Card Program](#)

Enter Email Address For News And Updates

Select Language

[College Savings](#) | [Unclaimed Property](#) | [Investments & Transparency](#) | [Savings, Loans & Investment Programs](#) | [Financial Education](#)

UNCLAIMED PROPERTY



[Home](#) > [Unclaimed Property](#)

What is Unclaimed Property?
Unclaimed property is any financial asset that has been left with a "holder," such as a bank, insurance company or other business or organization, without activity or contact for a period of about three years.

The most common types of unclaimed property are savings or checking accounts, stocks, dividends, checks that have not been cashed, certificates of deposit, unclaimed insurance benefits, expired gift certificates, and items abandoned in safe deposit boxes and held in police department stolen-property files. By law, at the end of the dormancy period, holders must transfer abandoned property to the Treasury Department.

You may have unclaimed property if:

- You were named as a beneficiary on a life insurance policy.
- You opened a savings account and forgot about it or your account went inactive because you did not make deposits or withdrawals for a period of time.
- You moved, forgot to change your address at the post office, and had money coming to you.
- You left your job to start a new one, and never received your final paycheck.
- You forgot to redeem a gift certificate and it expired.

Search for your property!

Company/Last Name
 First Name

PA 529 College Savings
Saving for College Isn't Impossible
All you need is a plan!
[www.pa529.com](#)

Investment Reports

The status and performance of investments and transactions over the last fiscal year.

[www.patreaury.gov](#)

Unclaimed Property: A Holder's Guide to Compliance



Home | About | Contact | Newsroom | e-Contracts | Board of Finance & Revenue | Debit Card Program

Enter Email Address For News And Updates

Select Language

College Savings | **Unclaimed Property** | Investments & Transparency | Savings, Loans & Investment Programs | Financial Education

UNCLAIMED

- Claim Unclaimed Property
- Check My Claim
- Visit Our eBay Store
- Holder Reporting
- Webinars
- Events
- Audit Reports
- PA Unclaimed Property Law
- Finder Registration
- Folleto Propiedad No Reclamada

[Home](#) > Unclaimed Property

What is Unclaimed Property?

Unclaimed property is any financial asset that has been left with a "holder," such as a bank, insurance company or other business or organization, without activity or contact for a period of about three years.

The most common types of unclaimed property are savings or checking accounts, stocks, dividends, checks that have not been cashed, certificates of deposit, unclaimed insurance benefits, expired gift certificates, and items abandoned in safe deposit boxes and held in police department stolen-property files. By law, at the end of the dormancy period, holders must transfer abandoned property to the Treasury Department.

You may have unclaimed property if:

- You were named as a beneficiary on a life insurance policy.
- You opened a savings account and forgot about it or your account went inactive because you did not make deposits or withdrawals for a period of time.
- You moved, forgot to change your address at the post office, and had money coming to you.
- You left your job to start a new one, and never received your final paycheck.
- You forgot to redeem a gift certificate and it expired.

Search for your property!

Company/Last Name
 First Name

PA 529 College Savings
Saving for College Isn't Impossible
All you need is a plan!
www.pa529.com

Investment Reports
The status and performance of
investments and transactions over
the last fiscal year.

www.patreaury.gov

Unclaimed Property: A Holder's Guide to Compliance



Home | About | Contact | Newsroom | e-Contracts | Board of Finance & Revenue | Debit Card Program

Enter Email Address For News And Updates

Select Language

College Savings | **Unclaimed Property** | Investments & Transparency | Savings, Loans & Investment Programs | Financial Education

UNCLAIMED

- Claim Unclaimed Property
- Check My Claim
- Visit Our eBay Store
- Holder Reporting
- Webinars
- Events
- Audit Reports
- PA Unclaimed Property Law
- Finder Registration
- Folleto Propiedad No Reclamada

[Home](#) > Unclaimed Property

What is Unclaimed Property?

Unclaimed property is any financial asset that has been left with a "holder," such as a bank, insurance company or other business or organization, without activity or contact for a period of about three years.

The most common types of unclaimed property are savings or checking accounts, stocks, dividends, checks that have not been cashed, certificates of deposit, unclaimed insurance benefits, expired gift certificates, and items abandoned in safe deposit boxes and held in police department stolen-property files. By law, at the end of the dormancy period, holders must transfer abandoned property to the Treasury Department.

You may have unclaimed property if:

- You were named as a beneficiary on a life insurance policy.
- You opened a savings account and forgot about it or your account went inactive because you did not make deposits or withdrawals for a period of time.
- You moved, forgot to change your address at the post office, and had money coming to you.
- You left your job to start a new one, and never received your final paycheck.
- You forgot to redeem a gift certificate and it expired.

Search for your property!

Company/Last Name
 First Name

PA 529 College Savings
Saving for College Isn't Impossible
All you need is a plan!
www.pa529.com

Investment Reports
The status and performance of
investments and transactions over
the last fiscal year.

www.patreaury.gov

Unclaimed Property: A Holder's Guide to Compliance



[Home](#) | [About](#) | [Contact](#) | [Newsroom](#) | [e-Contracts](#) | [Board of Finance & Revenue](#) | [Debit Card Program](#)



PENNSYLVANIA
TREASURY

Enter Email Address For News And Updates

Select Language |

College Savings | Unclaimed Property | Investments & Transparency | Savings, Loans & Investment Programs | Financial Education

UNCLAIMED PROPERTY

Reporting Unclaimed Property

Step 1. Check your records

If you are a holder of unclaimed property and have held the property for the required [dormancy period](#), it must be reported. All reports should be electronic. For more information, please refer to our [holder reporting booklet](#).

Due diligence is not a requirement in Pennsylvania, however, it is recommended as a means of good customer service. Notices should be sent to customers well in advance of the April 15th reporting deadline.

Negative reports are not statutorily required; however, since you have reviewed your books to determine no unclaimed property liability exists, we encourage you to take a few more minutes to file a [voluntary negative report](#) with Treasury. It is a quick and easy way to maintain a record of compliance with us.

Step 2. Create and file your report

- UPEXchange (NAUPA endorsed program by ETM) – With this free [software-as-a-service program](#), there is no software to install or maintain. ETM will provide FREE training and support for this program. ETM will email your encrypted report free of charge.

.

HRS Pro Software – Free software to [download and install](#) to your computer.

- Secure Online Upload – Securely upload your report using any NAUPA-formatted file use our [holder login](#)

• Your encrypted report can be:

1. Uploaded to our [secure holder website](#)
2. E-mailed to report@patreasury.gov
3. Written to a CD and mailed.

- Reporting TANGIBLE PROPERTY

- Paper Report - All reports should be filed using electronic software. In the event that computer access is unavailable, you may mail a [paper report](#) with your remittance.

If your file is rejected, you will have 15 days from Treasury's notification to submit a corrected report.

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Step 2. Create and file your report

- UPEXchange (NAUPA endorsed program by ETM) – With this free [software-as-a-service program](#), there is no software to install or maintain. ETM will provide FREE training and support for this program. ETM will email your encrypted report free of charge.

.

HRS Pro Software – Free software to [download and install](#) to your computer.

- Secure Online Upload – Securely upload your report using any NAUPA-formatted file use our [holder login](#)

• Your encrypted report can be:

1. Uploaded to our [secure holder website](#)
2. E-mailed to report@patreasury.gov
3. Written to a CD and mailed.

- Reporting TANGIBLE PROPERTY

- Paper Report - All reports should be filed using electronic software. In the event that computer access is unavailable, you may mail a [paper report](#) with your remittance.

If your file is rejected, you will have 15 days from Treasury's notification to submit a corrected report.

Step 3. Payment Options

- ACH and Wire Remittances

Email report@patreasury.gov for instructions on filing your payment electronically.

- Mailing Instructions for Holder Reports and Checks

Courier Deliveries
Commonwealth of Pennsylvania Bureau of Unclaimed Property
Lockbox 53473
101 North Independence Mall East
Philadelphia, PA 19109

United States Postal Service Deliveries
Commonwealth of Pennsylvania Bureau of Unclaimed Property
P.O. Box 8599-53473
Philadelphia, PA 19178-3473

- Contact: report@patreasury.gov or 1-800-379-3999

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filings while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form...](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Step 2. Create and file your report

- UPEXchange (NAUPA endorsed program by ETM) – With this free [software-as-a-service program](#), there is no software to install or maintain. ETM will provide FREE training and support for this program. ETM will email your encrypted report free of charge.
 - HRS Pro Software – Free software to [download and install](#) to your computer.
 - Secure Online Upload – Securely upload your report using any NAUPA-formatted file use our [holder login](#).
- Your encrypted report can be:
1. Uploaded to our [secure holder website](#)
 2. E-mailed to report@patreasury.gov

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form.](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form.](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Step 2. Create and file your report

- UPEXchange (NAUPA endorsed program by ETM) – With this free [software-as-a-service program](#), there is no software to install or maintain. ETM will provide FREE training and support for this program. ETM will email your encrypted report free of charge.
 - HRS Pro Software – Free software to [download and install](#) to your computer.
 - Secure Online Upload – Securely upload your report using any NAUPA-formatted file use our [holder login](#).
- Your encrypted report can be:
1. Uploaded to our [secure holder website](#)
 2. E-mailed to report@patreasury.gov

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form.](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form.](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Voluntary Disclosure Agreement for Reporting Unclaimed Property

According to the Pennsylvania Disposition of Abandoned and Unclaimed Property Act (DAUPA), 72 P.S. § 1301.1 et. seq., all holders are required to file an unclaimed property report each year by April 15. The term "holder" refers to any person, business, or organization that is in possession of unclaimed property. The DAUPA provides for a three-year dormancy period for the majority of property types before such property is deemed reportable. A major exception to the three-year rule is in the area of payroll and commissions for which the dormancy period is two years. A full list of property types and their dormancy periods is available on Treasury's website at www.patreaury.gov.

To be considered for admittance into the Voluntary Compliance Program, a holder must complete and sign the Voluntary Disclosure Agreement (VDA) and meet the following criteria prior to filing a report:

- Holder is voluntarily coming forward because of identified non-reporting or underreporting of unclaimed property that was due and payable in a prior year,
- Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and
- Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

***Please note that a holder report and remittance must not be submitted until after Treasury has provided a formal, signed approval as recognition for admittance into the Voluntary Compliance Program.*

Page 1 of 4

www.patreaury.gov

Unclaimed Property: A Holder's Guide to Compliance



To be considered for admittance into the Voluntary Compliance Program, a holder must complete and sign the Voluntary Disclosure Agreement (VDA) and meet the following criteria prior to filing a report:

- • Holder is voluntarily coming forward because of identified non-reporting or underreporting of unclaimed property that was due and payable in a prior year,
- Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and
- Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

Page 1 of 4

www.patreaury.gov

Dormancy Periods For Report Year 2014

Due: 4/15/2015

Dormancy Period	Property Types	Transactions Occurring Between These Dates Should Appear on the Report
2 years	Wages and Commissions	January 1st - December 31st, 2012
3 years	All other unclaimed property types	January 1st - December 31st, 2009 January 1st - December 31st, 2010 January 1st - December 31st, 2011
7 years	Money Orders	January 1st - December 31st, 2007
15 years	Travelers Cheques	January 1st - December 31st, 1999



To be considered for admittance into the Voluntary Compliance Program, a holder must complete and sign the Voluntary Disclosure Agreement (VDA) and meet the following criteria **prior** to filing a report:

- ➔ • Holder is voluntarily coming forward because of identified non-reporting or underreporting of unclaimed property that was due and payable in a prior year,
- ➔ • Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and
- ➔ • Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

Unclaimed Property: A Holder's Guide to Compliance



Voluntary Disclosure Agreement for Reporting Unclaimed Property

According to the Pennsylvania Disposition of Abandoned and Unclaimed Property Act (DAUPA), 72 P.S. § 1301.1 et. seq., all holders are required to file an unclaimed property report each year by April 15. The term "holder" refers to any person, business, or organization that is in possession of unclaimed property. The DAUPA provides for a three-year dormancy period for the majority of property types before such property is deemed reportable. A major exception to the three-year rule is in the case of payroll and commissions for which the dormancy period is two years. A full list of property types and their dormancy periods is available on Treasury's website at www.patreasury.gov.

To be considered for admittance into the Voluntary Compliance Program, a holder must complete and sign the Voluntary Disclosure Agreement (VDA) and meet the following criteria **prior** to filing a report:

- Holder is voluntarily coming forward because of identified non-reporting or underreporting of unclaimed property that was due and payable in a prior year.
- Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and
- Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

****Please note that a holder report and remittance must not be submitted until after Treasury has provided a formal, signed approval as recognition for admittance into the Voluntary Compliance Program.**

Unclaimed Property: A Holder's Guide to Compliance



Voluntary Disclosure Agreement for Reporting Unclaimed Property

According to the Pennsylvania Disposition of Abandoned and Unclaimed Property Act (DAUPA), 72 P.S. § 1301.1 et. seq., all holders are required to file an unclaimed property report each year by April 15. The term "holder" refers to any person, business, or organization that is in possession of unclaimed property. The DAUPA provides for a three-year dormancy period for the majority of property types before such property is deemed reportable. A major exception to the three-year rule is in the case of payroll and commissions for which the dormancy period is two years. A full list of property types and their dormancy periods is available on Treasury's website at www.patreasury.gov.

****Please note that a holder report and remittance must not be submitted until after Treasury has provided a formal, signed approval as recognition for admittance into the Voluntary Compliance Program.**

- Holder is currently not under audit or self-audit by Pennsylvania Treasury for past due unclaimed property reporting, and
- Holder has not been granted voluntary compliance or participated in Treasury's Compliance Review Program in the past 10 years. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.

****Please note that a holder report and remittance must not be submitted until after Treasury has provided a formal, signed approval as recognition for admittance into the Voluntary Compliance Program.**

Unclaimed Property: A Holder's Guide to Compliance



Holder hereby agrees:

- To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report.
- To disclose all subsidiaries or related entities, including Employer/Tax Identification Number (EIN), state of domicile, and state of incorporation, including the corporate structure of the holder. Justification must be provided for the omission of subsidiaries or related entities from inclusion in the audit procedures and corresponding remittance of unclaimed property.
- To disclose in writing, a summary including the corporate history, audit and compliance history, the scope of the review (property types and years involved), analysis, findings, and conclusions. Where applicable, exhibits from the analysis and estimation techniques used in the determination of reportable property should also be submitted.
- To disclose any methods of due diligence performed in connection with this Voluntary Disclosure Agreement as well as any due diligence procedures used during the period under review. Note, for an entity seeking participation in this program where the remittance is in excess of \$500,000, due diligence must be performed. Such due diligence may include, but is not limited to, the following: use of 3rd party database search firms to locate lost owners, mailings (certified or otherwise), electronic correspondence, etc.
- To provide an assertion as to the completeness of the records provided and reason for missing/unavailable records.
- To file a report within ninety (90) days of the execution of this agreement directly with the Treasury Department. Any use of a third party to gather records or file a report will be done at the expense of the holder. The report must be filed in the NAUPA II format using approved electronic reporting software, with the reported and retained amount fully reconciling. If known, the report must contain the name, last known address, Social Security number and any other account information that is available and useful in determining rightful ownership of the account.
- To be fully compliant with the Pennsylvania Unclaimed Property Act from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report by April 15th each year (filing instructions and software are available at www.patreasury.gov).

Page 2 of 4

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Holder hereby agrees:

- To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report.

Holder hereby agrees:

- ➔ • To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report.
- ➔ • To disclose all subsidiaries or related entities, including Employer/Tax Identification Number (EIN), state of domicile, and state of incorporation, including the corporate structure of the holder. Justification must be provided for the omission of subsidiaries or related entities from inclusion in the audit procedures and corresponding remittance of unclaimed property.
- ➔ • To disclose in writing, a summary including the corporate history, audit and compliance history, the scope of the review (property types and years involved), analysis, findings, and conclusions. Where applicable, exhibits from the analysis and estimation techniques used in the determination of reportable property should also be submitted.

Page 2 of 4

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Holder hereby agrees:

- To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report.
- To disclose all subsidiaries or related entities, including Employer Tax Identification Number (EIN), state of domicile, and state of incorporation, including the corporate structure of the holder. Justification must be provided for the omission of subsidiaries or related entities from inclusion in the audit procedures and corresponding remittance of unclaimed property.
- To disclose in writing, a summary including the corporate history, audit and compliance

- ➔ To disclose any methods of due diligence performed in connection with this Voluntary Disclosure Agreement as well as any due diligence procedures used during the period under review. Note, for an entity seeking participation in this program where the remittance is in excess of \$500,000, due diligence must be performed. Such due diligence may include, but is not limited to, the following: use of 3rd party database search firms to locate lost owners, mailings (certified or otherwise), electronic correspondence, etc.
- ➔ To provide an assertion as to the completeness of the records provided and reason for missing/unavailable records.

Report by April 15th each year (filing instructions and software are available at www.patreaury.gov).

Page 2 of 4

www.patreaury.gov

Unclaimed Property: A Holder's Guide to Compliance



Holder hereby agrees:

- To report all past due unclaimed property identified through a complete examination of its books and records for the last ten years. All currently due unclaimed property must be remitted as an annual filing on a separate report.
- To disclose all subsidiaries or related entities, including Employer Tax Identification Number

- ➔ To file a report within ninety (90) days of the execution of this agreement directly with the Treasury Department. Any use of a third party to gather records or file a report will be done at the expense of the holder. The report must be filed in the NAUPA II format using approved electronic reporting software, with the reported and remitted amount fully reconciling. If known, the report must contain the name, last known address, Social Security number and any other account information that is available and useful in determining rightful ownership of the account.
- ➔ To be fully compliant with the Pennsylvania Unclaimed Property Act from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report by April 15th, each year (filing instructions and software are available at www.patreaury.gov).

Page 2 of 4

www.patreaury.gov

Unclaimed Property: A Holder's Guide to Compliance



Treasury Department hereby agrees:

- To waive all applicable penalties and interest, as permitted under § 1301.24 and 1301.25 of the PA Unclaimed Property Law, for the reported property, if the property is reported within the terms of this agreement.
- To relieve the holder of liability from claims on the property upon payment and delivery of the property according to § 1301.14 of the PA Unclaimed Property Law.
- To maintain confidentiality of this voluntary agreement and only disclose such information if compelled to do so by request under the Pennsylvania Right to Know Law.

Under this agreement

- Treasury reserves the right to conduct an examination of the holder regardless of its admittance into the program. Treasury recognizes, however, that the holder has come forward on a voluntary basis to come into compliance with the unclaimed property, and will take this action into consideration when considering an examination of the holder's books and records.
- If any of the representations made by the holder in the agreement are false or misleading, the agreement becomes null and void and the holder becomes subject to penalties and interest from the time the property should have been reported, as permitted in § 1301.14 of the PA Unclaimed Property Law.

Signatures

<i>Executive Officer for Holder</i>	<i>Pennsylvania Treasury Department</i>
Printed Name:	Printed Name:
Title:	Title:
Date:	Date:

Unclaimed Property: A Holder's Guide to Compliance



Treasury Department hereby agrees:

- To waive all applicable penalties and interest, as permitted under § 1301.24 and 1301.25 of the PA Unclaimed Property Law, for the reported property, if the property is reported within the terms of this agreement.
- To relieve the holder of liability from claims on the property upon payment and delivery of the property according to § 1301.14 of the PA Unclaimed Property Law.

Treasury Department hereby agrees:

- To waive all applicable penalties and interest, as permitted under § 1301.24 and 1301.25 of the PA Unclaimed Property Law, for the reported property, if the property is reported within the terms of this agreement.
- To relieve the holder of liability from claims on the property upon payment and delivery of the property according to § 1301.14 of the PA Unclaimed Property Law.
- To maintain confidentiality of this voluntary agreement and only disclose such information if compelled to do so by request under the Pennsylvania Right to Know Law.

Date:	Date:
-------	-------

Unclaimed Property: A Holder's Guide to Compliance



Treasury Department hereby agrees:

- To waive all applicable penalties and interest, as permitted under § 1301.24 and 1301.25 of the PA Unclaimed Property Law, for the reported property, if the property is reported within the terms of this agreement.
- To relieve the holder of liability from claims on the property upon payment and delivery of the

Signatures

Signature

Executive Officer for Holder

Printed Name:

Title:

Date:

Signature

Pennsylvania Treasury Department

Printed Name:

Title:

Date:

Page 3 of 4

www.patreaury.gov

Unclaimed Property: A Holder's Guide to Compliance



Preliminary Report Information

Holder Name: _____
EIN: _____
Holder Address: _____
State of Incorporation: _____
Holder Subsidiaries and Related Entities: _____
(include EIN's, locations, and state of incorporation if different from parent company - please attach a list if additional space is required)
Initial Property Types to be Reviewed: _____
(example: wages, credit balances, refund/advance, accrued amounts, gift certificates, accounts payable, commissions, bonds, stock proceeds, tangible items, etc.)

Contact Information

Holder Contact Name: _____
Contact Phone Number: (____) _____
Contact E-mail Address: _____
Contact Mailing Address: _____
Remarks/Comments: _____
If applicable:
Holder Representative: _____
Representative Contact Name: _____
Representative Contact Information: _____
(e-mail, address, etc.)

Mailing Information

Treasury Department
Bureau of Assets and Enforcement
Altemus Holder Compliance
Room G-13 Finance Building
Harrisburg, PA 17120
Or by e-mail to: report@patreaury.gov (preferred method of correspondence)

Page 4 of 4

www.patreaury.gov

Preliminary Report Information

Preliminary Report Information

Holder Name: _____
EIN: _____
Holder Address: _____
State of Incorporation: _____

Holder Subsidiaries and Related Entities: _____
(Include EIN's, locations, and states of incorporation if different from parent company – please attach a list if additional space is required)

Initial Property Types to be Reviewed: _____
(examples: wages, credit balances, refunds/rebates, escrow accounts, gift certificates, accounts payable, commissions, bonds, stock proceeds, tangible items, etc.)

Page 4 of 4

Preliminary Report Information

Contact Information

Holder Contact Name: _____
Contact Phone Number: (____) _____
Contact E-mail Address: _____
Contact Mailing Address: _____

Remarks/Comments: _____

If applicable...

Holder Representative: _____
Representative Contact Name: _____
Representative Contact Information: _____
(e-mail, address, etc.)

Page 4 of 4

Unclaimed Property: A Holder's Guide to Compliance



Preliminary Report Information

Holder Name: _____
EIN: _____
Holder Address: _____
State of Incorporation: _____

Mailing Information

Treasury Department
Bureau of Audits and Enforcement
Attention: Holder Compliance
Room G-13 Finance Building
Harrisburg, PA 17120

Or by e-mail to: report@patreasury.gov (preferred method of correspondence)

Treasury Department
Bureau of Audits and Enforcement
Attention: Holder Compliance
Room G-13 Finance Building
Harrisburg, PA 17120

Or by e-mail to: report@patreasury.gov (preferred method of correspondence)

Page 4 of 4

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Step 2. Create and file your report

• UPEXchange (NAUPA endorsed program by ETM) – With this free [software-as-a-service program](#), there is no software to install or maintain. ETM will provide FREE training and support for this program. ETM will email your encrypted report free of charge.

• HRS Pro Software – Free software to [download and install](#) to your computer.

• Secure Online Upload – Securely upload your report using any NAUPA-formatted file use our [holder login](#)

Your encrypted report can be:

1. Uploaded to our [secure holder website](#)
2. E-mailed to report@patreasury.gov

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form.](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form.](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



EARLY REMITTANCE REQUEST

Please submit the following:

What type of property(ies) are you requesting to be submitted early? _____
(PA Treasury will not accept securities before the end of the three year dormancy period)

What is the age of the property(ies)? _____

Has any due diligence been performed on the property(ies)? yes no

Does the property(ies) have names and addresses associated with it? yes no

Reason for Request: _____

Is your company/organization dissolving? yes no

Holder Name: _____

Contact Name: _____ Title: _____

Telephone Number: _____ Email: _____

Mailing Address: _____

Signature: _____ Date of Request: _____

Please Note: This request must be approved prior to submitting the holder report.

Reserved for use of PA Treasury

In evaluating this request, we consider, among other things, timeliness of the request, previous filing history, previous extension requests, previous audits, and the reason for this request.

Early Remittance APPROVED Early Remittance DENIED - Reason: _____

Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send forms:
 via fax to 717-772-0265
 via scan mail to report@patreasury.gov
 via USPS mail to Bureau of Audits and Enforcement,
 Attn: Holder Compliance,
 Room 0-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



EARLY REMITTANCE REQUEST

Please submit the following:

➔ What type of property(ies) are you requesting to be submitted early? _____
(PA Treasury will not accept securities before the end of the three year dormancy period)

➔ What is the age of the property(ies)? _____

➔ Has any due diligence been performed on the property(ies)? yes no

➔ Does the property(ies) have names and addresses associated with it? yes no

➔ Reason for Request: _____

➔ Is your company/organization dissolving? yes no

In evaluating this request, we consider, among other things, timeliness of the request, previous filing history, previous extension requests, previous audits, and the reason for this request.

Early Remittance APPROVED Early Remittance DENIED - Reason: _____

Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send forms:
 via fax to 717-772-0265
 via scan mail to report@patreasury.gov
 via USPS mail to Bureau of Audits and Enforcement,
 Attn: Holder Compliance,
 Room 0-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



**PENNSYLVANIA
TREASURY
UNCLAIMED PROPERTY**

EARLY REMITTANCE REQUEST

Please submit the following:
What type of property(ies) are you requesting to be submitted early?
(PA Treasury will not accept securities before the end of the three year dormancy period)

Holder Name: _____
Contact Name: _____ Title: _____
Telephone Number: _____ Email: _____
Mailing Address: _____
Signature: _____ Date of Request: _____

Please Note-This request must be approved prior to submitting the holder report.

Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send forms:
via fax to 717-772-0265
via scan mail to report@patreasury.gov
via USPS mail to Bureau of Audits and Enforcement,
Attn: Holder Compliance,
Room 0-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



**PENNSYLVANIA
TREASURY
UNCLAIMED PROPERTY**

EARLY REMITTANCE REQUEST

Please submit the following:
What type of property(ies) are you requesting to be submitted early?
(PA Treasury will not accept securities before the end of the three year dormancy period)

What is the age of the property(ies)? _____

Has any due diligence been performed on the property(ies)? yes no

Does the property(ies) have names and addresses associated with it? yes no

Reason for Request: _____

Is your company/organization dissolving? yes no

Holder Name: _____
Contact Name: _____ Title: _____
Telephone Number: _____ Email: _____
Mailing Address: _____
Signature: _____ Date of Request: _____

Please Note-This request must be approved prior to submitting the holder report.

Reserved for use of PA Treasury

In evaluating this request, we considered, among other things, timeliness of the request, previous filing history, previous extension requests, previous audits, and the reason for this request.

Early Remittance APPROVED Early Remittance DENIED - Reason: _____

Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send forms:
via fax to 717-772-0265
via scan mail to report@patreasury.gov
via USPS mail to Bureau of Audits and Enforcement,
Attn: Holder Compliance,
Room 0-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Step 2. Create and file your report

- UPEXchange (NAUPA endorsed program by ETM) – With this free software-as-a-service program, there is no software to install or maintain. ETM will provide FREE training and support for this program. ETM will email your encrypted report free of charge.
- HRS Pro Software – Free software to download and install to your computer.
- Secure Online Upload – Securely upload your report using any NAUPA-formatted file use our [holder login](#)
 - Your encrypted report can be:
 1. Uploaded to our [secure holder website](#)
 2. E-mailed to report@patreasury.gov

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form...](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

Holder Compliance

Voluntary Disclosure Agreement: The Bureau of Unclaimed Property encourages businesses to voluntarily comply with Pennsylvania's Unclaimed Property Law by filing a report annually by April 15. For businesses that have never filed a report or may have overlooked certain property types, and would like to come into compliance, Treasury offers a Voluntary Disclosure Agreement to bring companies up-to-date with their annual filing while receiving a waiver of penalties and interest. Please note, this agreement must be signed by the business' corporate officer and approved by Treasury prior to filing the report. This agreement is not needed if filing a negative report. [Download form...](#)

Extension Form: If in the course of compiling your annual report of unclaimed property you find that you will not be able to get your report finished in time for the April 15th deadline, you can [request an extension](#).

Early Remittance Form: What do you need to do when you have property that has not yet reached the dormancy period and you'd like to report early? You'll need to complete the [Early Remittance Request form](#). Please be aware that property must be at least a year old before early remittance will be approved. Also, remember our dormancy period for the majority of unclaimed property is now three years, not five, so this may affect your need for early remittance.

Questions? Call 1-800-379-3999 or report@patreasury.gov.

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



EXTENSION REQUEST

Please Note: This request must be approved prior to submitting the holder report.

We are applying for this extension based on the reason(s) below:
Check all appropriate and provide a brief explanation. Extensions will not be granted for two consecutive years.

- | | |
|--|--|
| <input type="checkbox"/> Reorganization/Merger | <input type="checkbox"/> New System |
| <input type="checkbox"/> Personnel Changes | <input type="checkbox"/> System Problems |
| <input type="checkbox"/> Transfer Agent Change | <input type="checkbox"/> Other |

Explanation (required):

Additional Time Requested: 30 days 60 days

Holder Name: _____

EIN: _____

Contact Name: _____ Title: _____

Telephone Number: _____ Email: _____

Mailing Address: _____

Signature: _____ Date of Request: _____

Please Note - If extension is granted, holder agrees to be fully compliant with Pennsylvania's Unclaimed Property Law from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report on April 15th each year.

Reserved for use of PA Treasury

In evaluating this request, we considered, among other things, timeliness of the request, previous filing history, previous extension requests, previous audits, and the reason for this request.

Extension APPROVED Extension DENIED - Reason: _____ Report Due Date: _____

Approved/Denied by: _____ Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send form:
via fax to 717-773-6266
via email to report@patreasury.gov
via UPS mail to Bureau of Audits and Enforcement,
Attn: Holder Compliance,
Room G-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Please Note-This request must be approved prior to submitting the holder report.

We are applying for this extension based on the reason(s) below:
Check as appropriate and provide a brief explanation. Extensions will not be granted for two consecutive years.

- Reorganization/Merger
- Personnel Changes
- Transfer Agent Change
- New System
- System Problems
- Other

Explanation (required):

Additional Time Requested: 30 days 60 days

Reserved for use of PA Treasury

In evaluating this request, we considered, among other things, timeliness of the request, previous filing history, previous extension requests, previous audits, and the reason for this request.

Extension APPROVED Extension DENIED - Reason: _____ Report Due Date: _____

Approved/Denied by: _____ Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send forms:
via fax to 717-772-0266
via scan mail to report@patreasury.gov
via UPS mail to Bureau of Audit and Enforcement,
Attn: Holder Compliance,
Room 0-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Please Note-This request must be approved prior to submitting the holder report.

We are applying for this extension based on the reason(s) below:

Holder Name: _____

EIN: _____

Contact Name: _____ Title: _____

Telephone Number: _____ Email: _____

Mailing Address: _____

Signature: _____ Date of Request: _____

Please Note - If extension is granted, holder agrees to be fully compliant with Pennsylvania's Unclaimed Property Law from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report on April 15th each year.

Approved/Denied by: _____ Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send forms:
via fax to 717-772-0266
via scan mail to report@patreasury.gov
via UPS mail to Bureau of Audit and Enforcement,
Attn: Holder Compliance,
Room 0-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



**PENNSYLVANIA
TREASURY
UNCLAIMED PROPERTY**

EXTENSION REQUEST

Please Note: This request must be approved prior to submitting the holder report.

We are applying for this extension based on the reason(s) below:
Check all appropriate and provide a brief explanation. Extensions will not be granted for two consecutive years.

<input type="checkbox"/> Reorganization/Merger	<input type="checkbox"/> New System
<input type="checkbox"/> Personnel Changes	<input type="checkbox"/> System Problems
<input type="checkbox"/> Transfer Agent Change	<input type="checkbox"/> Other

Explanation (required):

Additional Time Requested: 30 days 60 days

Holder Name: _____
EIN: _____
Contact Name: _____ Title: _____
Telephone Number: _____ Email: _____
Mailing Address: _____
Signature: _____ Date of Request: _____

Please Note - If extension is granted, holder agrees to be fully compliant with Pennsylvania's Unclaimed Property Law from this point forward. This includes, but is not limited to, performing an annual review of all financial records for abandoned and unclaimed accounts and filing a complete and accurate unclaimed property report on April 15th each year.

Reserved for use of PA Treasury

In evaluating this request, we consider the following factors: the holder's reporting history, previous extension requests, and the reason for this request.

Extension APPROVED Extension DENIED - Reason: _____ Report Due Date: _____
Approved/Denied by: _____ Date: _____

Please direct any questions relative to this process to report@patreasury.gov

Send Form:
by fax to 717-772-0266
via email to report@patreasury.gov
via USPS mail to Bureau of Public Welfare Services,
Attn: Holder Compliance,
Room G-13 Finance Building, Harrisburg, PA 17120

www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Internal Policies & Procedures: Keeping An Eye on Your Ledger



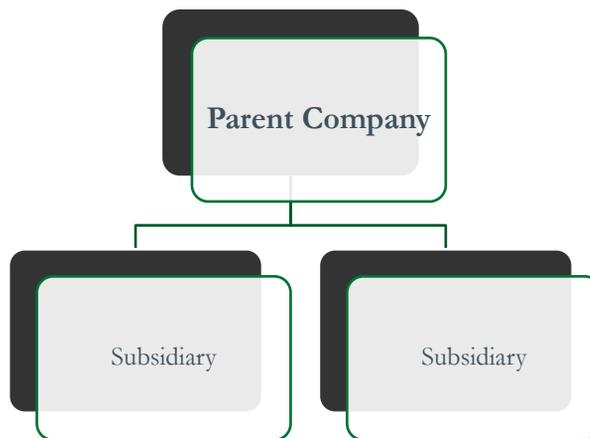
www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



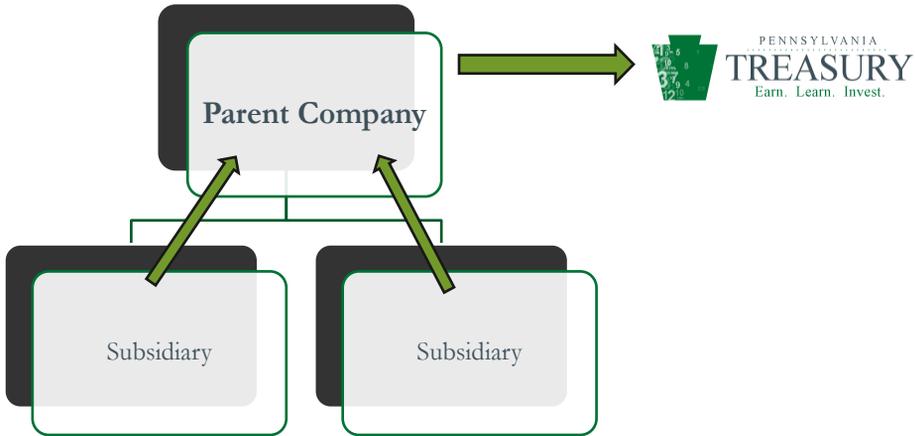
www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance

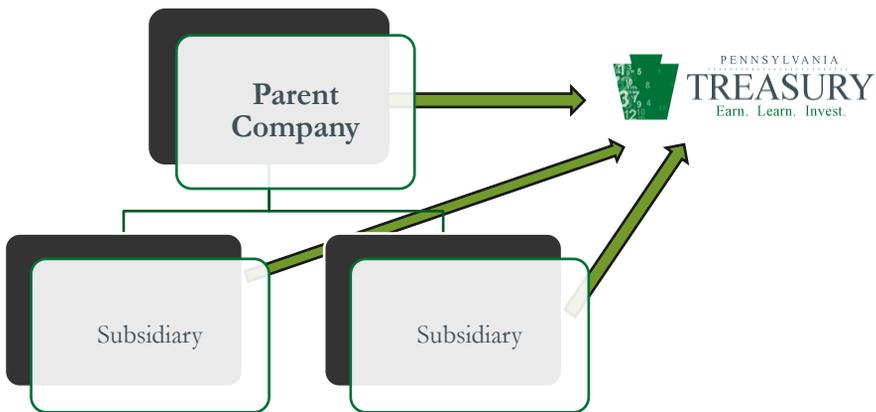


www.patreasury.gov

Unclaimed Property: A Holder's Guide to Compliance



Unclaimed Property: A Holder's Guide to Compliance



- ✓ Set up a liability account for potential unclaimed property
 - ✓ Establish internal controls and assign tasks
 - ✓ Education on Unclaimed Property laws

- ✓ Establish a time frame for monitoring outstanding checks, including
 - Accounts payable
 - Payroll
 - Commissions
 - Vendor Payments
 - Refunds/rebates
 - Insurance Payments
 - Medical benefits
 - Stock and dividends
 - Expired gift certificates

- ✓ Documentation on outstanding checks
 - ✓ Record retention policy
 - ✓ Monitor equity issues
 - ✓ Perform due diligence

- ✓ Follow Through/Communicate



Unclaimed Property: A Holder's Guide to Compliance



Holder Compliance Specialists: 800-379-3999

Vault: 717-705-6682

Securities/Equity Questions: 717-705-8429

www.patreasury.gov



Commonwealth of Pennsylvania
Bureau of Unclaimed Property
P.O. Box 8500-53473
Philadelphia, PA 19178

report@patreasury.gov

www.patreasury.gov