Virginia's
Annual Holder Report
Forms & Instructions

Commonwealth of Virginia
Department of the Treasury
Unclaimed Property Division

Reporting Deadline: November 1*

***Insurance Company Annual Reporting Deadline: May 1**

Negative Reports Are Not Required

rev. 7/1/2011

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COMMONWEALTH OF VIRGINIA

Department of the Treasury

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TREASURER OF VIRGINIA

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July 1, 2011

MEMORANDUM

To: Holders of Unclaimed Property

From: Vicki D. Bridgeman, Director

Subject: Report and Remittance of Unclaimed Property

This letter is to remind you that it is time to begin reviewing your accounts and performing due diligence in preparation for filing your 2011 Unclaimed Property Report. The 2011 report should include all amounts reportable as of June 30, 2011 and prior. The report is due on or before November 1, 2011.

- **Forms and Instructions -** You may obtain all required forms and instructions by visiting our website at www.trs.virginia.gov/Ucp/ucpforms.aspx and following the link to the 2011 Holderbook.
- **Electronic Reporting Requirements -** For the 2011 Unclaimed Property Report, remember the electronic reporting requirements. If your report contains 25 or more properties, you MUST report electronically using the NAUPA format and submit the report on either diskette, CD or via upload to our website file transfer location. Please remember to provide owner relationship data in your file. Without this information, we cannot pay claims correctly. Incomplete reports will be returned.
- **Free Software -** To assist you in putting your data into the proper format, Virginia offers free software available for download at www.trs.virginia.gov/Ucp/elec_reporting.aspx.
- **Nothing to Report ? -** Negative Reports are not required. If you have nothing to report, you do not have to submit any report paperwork.
- **Extension of Time To File -** You may request an extension of time to file this report. The required form is available at www.trs.virginia.gov/ucp/ucpforms.aspx. A request to extend your report due date must be received prior to November 1, 2011. Please note that if an extension is granted, either you must pay an estimated amount due on the due date, or interest at the rate of 6% on the total value of reportable property will continue to accrue from November 1, 2011 until the receipt of your remittance and report.
- **Reporting Securities –** The securities instructions have been updated to provide more specific information. Please take the time to read them. Late deliveries can result in a charge for penalties and interest.

If you have any questions regarding your reporting requirements, call Bill Dadmun at 804-225-2547 or 1-800-468-1088, or send an e-mail to William.dadmun@trs.virginia.gov. You may also visit our website to download additional forms, review more detailed instructions, review charts which may assist you, and obtain additional information on electronic reporting instructions. Thank you for your cooperation.

Frequently Asked Questions
Unclaimed Property Division

We are continuing to make every effort to assist the holders in the correct procedures for completing the statutorily required report. We have compiled a list of frequently asked questions and the answers to assist you in completing the Report of Unclaimed Property.

We hope these questions and answers will prove beneficial but if you should have any further questions, please do not hesitate to contact this office.

1. WHAT IS UNCLAIMED PROPERTY?

Unclaimed property is all tangible or intangible personal property that has remained unclaimed by its owner for an extended period of time. This includes, but is not limited to, savings and checking accounts, wages or commissions, underlying shares, dividends, customer deposits, refund checks, insurance proceeds, safe deposit box contents, etc.

2. HOW DOES PROPERTY BECOME "UNCLAIMED"?

In accordance with the Code of Virginia, Uniform Disposition of Unclaimed Property Act (Chapter 11.1 §§ 55-210.1 - 55-210.30), property becomes unclaimed when the holder has not had contact with the owner of the property for a specified period of time. After the passage of the dormancy period, if there has been no activity generated by the owner, the property is then presumed abandoned.

3. CAN A HOLDER REPORT PROPERTIES WHICH HAVE NOT REACHED THE REQUIRED DORMANCY PERIOD?

A holder may report and deliver property early in accordance with §55-210.10:2.

4. WHO MUST FILE AN UNCLAIMED PROPERTY REPORT?

Any business association in possession of property is subject to Chapter 11.1 of the Code. This includes but is not limited to banking and financial organizations, insurance companies, utilities, corporations, government agencies, partnerships, limited liability companies, trusts and non-profit organizations.

5. WHEN SHOULD MY COMPANY FILE ITS REPORT IN VIRGINIA?

You should report and remit your unclaimed property no later than November 1 each year for the filing period of July 1 of the previous year through June 30 of that same year. The exception to this rule is for insurance companies. They must file their reports on May 1 each year for the filing period of January 1 through December 31 of the previous year. If, however, the insurance company's filing involves demutualization proceeds, those must be filed during the standard filing period of November 1.

6. WHAT WILL HAPPEN IF A HOLDER FAILS TO REPORT AND REMIT BY THE STATUTORY DUE DATE?

Pursuant to §55-210.26:1, the holder shall pay interest and a civil penalty up to $1,000 for each day the report and remittance is withheld up to a maximum of the lesser of $50,000 or 100 percent of the value of the property which should have been paid or delivered and shall be required to pay the administrator interest at the same annual rate as is applicable to delinquent taxes under §58.1-1812.

7. HOW CAN I REQUEST A FILING EXTENSION?

Extensions may be granted by the administrator upon request for a period of either 30 or 60 days. A **Request for Extension of Time to File** form must be submitted prior to November 1 (May 1 for insurance companies).

8. IF AN OWNER COMES TO THE HOLDER AFTER THE FUNDS HAVE BEEN REMITTED TO THE STATE, CAN THE HOLDER PAY HIM AND THEN REQUEST REIMBURSEMENT FROM THE STATE?

Yes, the holder must provide the Division with evidence of the payment to the owner or that the account was reactivated. Please contact the Division in writing to claim reimbursement. (See the **Holder Claim Form** in the **FORMS** section.)

9. WHY DOES VIRGINIA HAVE SUCH A LAW?

The purpose of Virginia's law is threefold:

- To protect the property rights of the absentee owner and to reunite the owner with the property;
- To provide the use of any funds that might arise from unclaimed property to the benefit of the general public rather than a chance possessor; and
- To provide the holders relief from any liability and the responsibility of record keeping.

10. WHAT ATTEMPTS ARE MADE TO FIND THE RIGHTFUL OWNERS?

The holder is required to exercise due diligence (see definition under §55-210.2) on items $100.00 or greater at least 60 days prior to remittance. Pursuant to § 55-210.26:1B, a $50 penalty per item will be assessed for failure to perform due diligence.

The Division is required (§ 55-210.13) to publish the owners' names in the newspaper annually. Owners who respond to the newspaper advertisement will be assisted by the Division to claim these funds. Internet searches are available at VaMoneySearch.org. Additional efforts to locate owners are made by the Investigative Section of the Division on a continuous basis.

11. WHAT DOES THE STATE DO WITH THIS MONEY?

Virginia is a custodial State. This means owners can always claim their assets. There is no time limit on claiming your money from the State. In addition, Virginia pays interest "…at the rate of five percent or such lesser rate as the property earned while in the possession of the holder…" (§ 55-210.21 (C)).

The money is held in the Literary Fund with a reserve for claims by the owners or their heirs. This fund was established by the Virginia Constitution in 1810 as a permanent and perpetual means for financing public school construction. Administered by the Department of Education, the fund provides low interest rate loans to localities.

12. IS THERE A MINIMUM REPORTABLE AMOUNT?

No. Any and all property that meets the guidelines requiring remittance to the Commonwealth as Unclaimed Property should be reported, no matter how small.

STEP 1

IDENTIFY THE PROPERTY TO BE REPORTED

Using the Charts on the following pages, identify the accounts meeting the criteria to be considered abandoned property.

The Property Type chart shows you what types of accounts are involved.

The Dormancy Chart shows you the maximum length of time an account may remain on your books without activity before it is considered abandoned (You may voluntarily report accounts early if you have determined the whereabouts of the owner is unknown).

The Date Chart assists you in using the correct date range when considering the date of last activity on a particular type of account.

Property Type Chart

Except where noted, all dormancy periods are 5 years (Exceptions for Governmental Agency/Public Corp. or Authority, which is 1 year, and Employee Benefit Trust Distributions, which is 10 years. Refer to Dormancy Chart for Code Section reference.

CASH PROPERTY

ACCOUNT BALANCES DUE

AC01	CHECKING ACCOUNTS
AC02	SAVINGS ACCOUNTS
AC03	MATURED CD OR SAVINGS CERTIFICATE
AC04	CHRISTMAS CLUB FUNDS
AC05	MONEY ON DEPOSIT TO SECURE FUND
AC06	SECURITY DEPOSIT
AC07	UNIDENTIFIED DEPOSITS
AC08	SUSPENSE ACCOUNTS
AC09	SHARE ACCOUNTS
AC21	MISCELLANEOUS DEPOSITS
AC99	AGGREGATE ACCOUNT BALANCES <$100
CS01	EDUCATIONAL SVGS ACCT (CSP, COVERDALE)
HS01	HEALTH SAVINGS ACCT
HS02	HEALTH SAVGS ACCT INVESTMENT
IR01	IRA TRADITIONAL (SEP,SARSEP,SIMPLE)
IR05	ROTH IRA

UNCASHED CHECKS

CK01	CASHIER'S CHECKS
CK02	CERTIFIED CHECKS
CK03	REGISTERED CHECKS
CK04	TREASURER'S CHECKS
CK05	DRAFTS
CK06	WARRANTS
CK07	MONEY ORDERS (**7 years**)
CK08	TRAVELER'S CHECKS (**15 years**)
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 UNCASHED CHECKS <$100

MISCELLANEOUS CHECKS

MS01	WAGES, PAYROLL, SALARY (**1 year**)
MS02	COMMISSIONS (**1 year**)
MS03	WORKERS' COMPENSATION BENEFITS
MS04	PAYMENT FOR GOODS & SERVICES
MS05	CUSTOMER OVERPAYMENTS
MS06	UNIDENTIFIED REMITTANCES
MS07	UNREFUNDED OVERCHARGES
MS08	ACCOUNTS PAYABLE
MS09	CREDIT BALANCES – A/R
MS10	DISCOUNTS DUE
MS11	REFUNDS DUE
MS12	UNREDEEMED GIFT CERTIFICATES
MS13	UNCLAIMED LOAN COLLATERAL
MS14	PENSION & PROFIT SHARING PLANS (IRA , KEOGH)
MS15	DISSOLUTION OR LIQUIDATION (**1 year**)
MS16	MISC OUTSTANDING CHECKS
MS17	MISC INTANGIBLE PROPERTY
MS18	SUSPENSE LIABILITIES
MS19	OTHER CASH
MS21	EMPLOYEE BENEFIT TRUST DISTRBTNS (10 years)
MS99	AGGREGATE MISC PROPERTY <$100

COURT & LOCALITY FUNDS

CT01	ESCROW FUNDS
CT02	CONDEMNATION AWARDS
CT03	MISSING HEIRS' FUNDS
CT04	SUSPENSE ACCOUNTS
CT05	OTHER COURT DEPOSITS
CT07	EVIDENCE MONEY
CT08	GENERAL RECEIVER ACCOUNTS (**1 year**)
CT09	COURT ORDERED REFUNDS (**1 year**)
CT10	PERSONAL PROPERTY TAX OVERPAYMENT
CT11	REAL ESTATE TAX OVERPAYMENT
CT12	COURT HELD ACCOUNTS
CT13	BONDS
CT14	ESTATE ACCOUNTS
CT15	LITIGATIONS
CT16	RESTITUTIONS
CT99	AGGREGATE COURT DEPOSITS <$100

INSURANCE

IN01	INDIVIDUAL POLICY BENEFITS OR CLAIMS PD
IN02	GROUP POLICY BENEFITS OR CLAIMS PAID
IN03	PROCEEDS DUE BENEFICIARIES
IN04	PROCEEDS FROM MATURED POLICIES, ENDOWMENTS
IN05	PREMIUM REFUNDS
IN06	UNIDENTIFIED REMITTANCES
IN07	OTHER AMOUNTS DUE UNDER POLICY TERMS
IN08	AGENT CREDIT BALANCES
IN09	ANNUITIES
-IN10	DEMUTUALIZATION CASH
IN99	AGGREGATE INSURANCE PROPERTY <$100

TRUST, INVESTMENT AND ESCROW ACCOUNTS

TR01	PAYING AGENT ACCOUNTS
TR02	UNDELIVERED OR UNCASHED DIVIDENDS
TR03	FUNDS HELD IN FIDUCIARY CAPACITY
TR04	ESCROW ACCOUNTS
TR05	TRUST VOUCHERS
TR06	ENDOWMENT FUNDS
TR99	AGGREGATE TRUST PROPERTY <$100

UTILITIES

UT01	UTILITY DEPOSITS (**1 year upon service termination**)
UT02	MEMBERSHIP FEES
UT03	REFUNDS OR REBATES
UT04	CAPITAL CREDIT DISTRIBUTIONS
UT99	AGGREGATE UTILITY PROPERTY <$100

MINERAL PROCEEDS & MINERAL INTERESTS

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 INTERESTS <$100

TANGIBLE PROPERTY

SAFE DEPOSIT BOXES & SAFEKEEPING

SD01	SAFE DEPOSIT BOX CONTENTS
SD02	OTHER SAFEKEEPING
SD03	OTHER TANGIBLE PROPERTY

SECURITY PROPERTY

SECURITIES

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 FRACTIONAL SHARES
SC10	UNEXCHANGED STOCK OF SUCCESSOR CORP
SC11	OTHER CERTIFICATES OF OWNERSHIP
SC12	UNDERLYING SHARES OR OTHER STANDING CERTIFICATES
SC13	FUNDS FOR LIQUIDATION/REDEMPTION OF UNSURRENDERED STOCK OR BONDS
SC14	DEBENTURES
SC15	US GOVT SECURITIES
SC16	MUTUAL FUND SHARES
SC17	WARRANTS (RIGHTS)
SC18	MATURED BOND PRINCIPAL
SC19	DIVIDEND REINVESTMENT PLANS
SC20	CREDIT BALANCES
SC21	LIQUIDATED MUTUAL FUND SHARES
SC99	AGGREGATE SECURITY RELATED CASH <$100
-IR02	MUTUAL FUNDS – IRA
-IR03	SECURITIES – IRA
-IR05	MUTUAL FUNDS – ROTH IRA
-IR07	SECURITIES – ROTH IRA
-CS02	MUTUAL FUNDS – EDUCATIONAL SVGS ACCT
-CS03	SECURITIES – EDUCATIONAL SVGS ACCT

Dormancy Requirements

Category of Property	Code Section	1 Year	2 Years	3 Years	5 Years	7 Years	10 Years	15 Years
Bank and Financial Institution Funds DDA, TDA, CD Bank Check and Drafts	 § 55-210.3:01 § 55-210.3:2				✔			
Travelers Checks	§ 55-210.3:02							✔
Money Orders	§ 55-210.3:02					✔		
Safe Deposit/ Safe Keeping	§ 55-210.3:3				✔			
Life Insurance Funds Limiting age under mortality table reached All other Life Insurance proceeds	 § 55-210.4:01		✔		 ✔			
Other Insurance Property	§ 55-210.4:1 & § 55-210.2:1				✔			
Utility Property Security Deposits(upon service termination) All other Utility Property	§ 55-210.5 § 55-210.2:1	 ✔			 ✔			
Securities/Equities/Debt/Dividends/Interest	§ 55-210.6:1				✔			
Court Ordered Refunds	§ 55-210.6:2	✔						
Dissolution of Business	§ 55-210.7	✔						
Fiduciary Property	§ 55-210.8				✔			
Gift Certificates* and Credit Balances *see Code Section for exceptions	§ 55-210.8:1				✔			
Wages	§ 55-210.8:2	✔						
Governmental Agency/Public Corp. or Authority	§ 55-210.9	✔						
Courts/General Receivers	§ 55-210.9:1	✔						
Employee Benefit Trust Distributions	§ 55-210.10:1						✔	
All Other Property	§ 55-210.2:1				✔			
Early Reporting- Any Property	§ 55-210.10:2							

Date Chart

Corporations/Hospitals/Colleges/Financial Institutions/Public Agencies			
REPORT YEAR	**2010**	**2011**	**2012**
REPORT DUE DATE	11/01/10	11/01/11	11/01/12
Effective date of report	6/30/2010	6/30/2011	6/30/2012
Due Diligence - to be performed no later than	9/1/2010	9/1/2011	9/1/2012
Last activity dates to be included in the report			
1 year Holding Period	06/30/09 and prior	06/30/10 and prior	06/30/11 and prior
2 year Holding Period	06/30/08 and prior	06/30/09 and prior	06/30/10 and prior
5 year Holding Period	06/30/05 and prior	06/30/06 and prior	06/30/07 and prior
7 year Holding Period	06/30/03 and prior	06/30/04 and prior	06/30/05 and prior
15 year Holding Period	06/30/95 and prior	06/30/96 and prior	06/30/97 and prior

Insurance Companies (incl. Title Insurance)			
REPORT YEAR	**2010**	**2011**	**2012**
REPORT DUE DATE	05/01/11	05/01/12	05/01/13
Effective date of report	12/31/2010	12/31/2011	12/31/2012
Due Diligence - to be performed no later than	3/1/2011	3/1/2012	3/1/2013
Last activity dates to be included in the report			
Payroll/Wages **1 Year Holding Period**	12/31/09 and prior	12/31/10 and prior	12/31/11 and prior
Limiting Age **Life Insurance - 2 Year Holding Period**	12/31/08 and prior	12/31/09 and prior	12/31/10 and prior
AP/ARCB/All Other **Policy Proceeds - 5 Year Holding Period**	12/31/05 and prior	12/31/06 and prior	12/31/07 and prior

STEP 2

PERFORM DUE DILIGENCE

Attempt to contact the owners of any accounts with a value of $100 or more by mailing a first class letter to their last known address. A sample letter has been included to assist you. Failure to perform due diligence as prescribed by §55-210.12 can result in a civil penalty of up to $50 per account upon which due diligence was not performed (§55-210.26:1, subsection B).

Sample Due Diligence Letter

July 31, 2003

Mr. and Mrs. Good Customer
100 Any Street
Richmond, Virginia 23218

Dear Mr. and Mrs. Customer:

It is our policy to review and update our account records periodically. Our records indicate no customer generated transactions have occurred on your account since (LAST DATE OF ACTIVITY). State law requires us to report and remit the funds in this account to the state if we have not had customer-generated activity with you for a specified period of time. To prevent us from reporting and remitting your account to the state unclaimed property office, please check the appropriate box, sign in the space provided below, and return this form to us no later than (60 days later).

☐ The above address information is correct for the account and I am aware of the account.

☐ Please change the account holder(s) name and/or address as follows:

_____

_____

☐ I wish to close this account. Please send a check for the close-out amount to the following address:

_____

_____

_____ _____
Signature Date

Your assistance is appreciated. If we can assist you in any way, please contact our office.

Sincerely

VIRGINIA

CALENDAR OF UNCLAIMED PROPERTY ACTIONS

JANUARY 1 **⊄ Begin due diligence**	**FEBRUARY**	**MARCH 1** **⊄ Complete due diligence process** **⊄ Report packages and demand letter mailed to Insurance companies**
APRIL 1 **⊄ Insurance companies should have received report packages and demand letter**	**MAY 1** **⊄ Due date for report and remittance**	**JUNE**
JULY 1 ***▯ Begin due diligence***	**AUGUST** ***▯ Report packages and demand letter mailed to holders***	**SEPTEMBER** ***▯ Complete due diligence process*** ***▯ Holders should have received report packages and demand letter***
OCTOBER 1	**NOVEMBER 1** ***▯ Due date for report and remittance***	**DECEMBER** **RELAX!!**

⊄ Insurance Companies

▯ All Other Business Entities

STEP 3

Report and Remit
Forms and Instructions

All necessary forms and instructions are included in this publication. If you have any questions, call Bill Dadmun (804) 225-2547.

CUSIP is required for all Mutual Fund Shares reported as unclaimed property. Work with ACS (our custodian) to obtain correct account numbers for MAC & Co. share delivery.

Securities must be delivered to the Commonwealth in the same asset format as they are held by the owner, i.e. – DRP shares are delivered as DRP's – do not use DTC to deliver DRP shares.

Beginning July 1, 2004, any report of unclaimed property containing 25 or more properties must be reported electronically utilizing the NAUPA format.

REMITTANCES MUST BE SENT WITH THE REPORTS AND POSTMARKED BY NOVEMBER 1 (MAY 1 FOR INSURANCE COMPANIES). ANY REPORT RECEIVED WITHOUT THE REMITTANCE WILL CONSTITUTE FAILURE TO COMPLY WITH SECTION 55-210.12 OF THE CODE OF VIRGINIA. PENALTIES AND INTEREST WILL BEGIN TO ACCRUE ON THE NOVEMBER 1 (MAY 1 FOR INSURANCE COMPANIES) DEADLINE FOR REPORTS NOT POSTMARKED BY THIS DATE.

Checks should be made payable to: Treasurer of Virginia

To remit unclaimed property using ACH or Wire Transfer, you will need the following information:

SunTrust Bank
ABA#
Account #
Department of the Treasury
Division of Unclaimed Property
Please e-mail Bill Dadmun at william.dadmun@trs.virginia.gov or Gina Lassiter at gina.lassiter@trs.virginia.gov to obtain the ABA and Account numbers, or if you have any questions.

In order to receive proper credit for this transaction, you **must:** Fax confirmation of the transaction to Gina Lassiter at (804) 786-4653 including the following description:

Wire transfer or ACH remittance date and amount
&
"Unclaimed Property remittance from (Holder name)", "Holder FEIN (federal tax id)"
If the remittance covers more than one report, please indicate the FEIN and dollar amount associated with each report.

COMMONWEALTH OF VIRGINIA

DEPARTMENT of the TREASURY
DIVISION OF UNCLAIMED PROPERTY
ELECTRONIC REPORTING

The Commonwealth of Virginia has adopted the standard electronic holder reporting format of the National Association of Unclaimed Property Administrators (NAUPA). Any report containing 25 or more properties MUST be reported electronically utilizing this format. A copy of this record layout is available at our website: www.trs.virginia.gov/Documents/Ucp/NaupaStandard.pdf. Please note – you must still file a signed AP-1 form or other approved document certifying the accuracy of the report.

Electronic Reporting Media Requirements

- Electronic reports are accepted on diskette, CD-R/W or uploaded to our website (see below for details).
- Please see the Revised NAUPA II Standard Electronic File Format document on our website for further requirements.

- **All electronic reports must be in the NAUPA format, submitted as a NAUPA format text file.**
- Excel spreadsheets, Word documents or Access databases will not be accepted.
- **Owner Relationship Codes are REQUIRED in all files.**
- DRS (Disk Reporting Software) is available for download at the Treasury website on the Holder Reporting Forms & Instructions page. This software allows you to input information into the NAUPA format.
- If you have questions regarding the use of the NAUPA format or the use of this software, contact Bill Dadmun, (804) 225-2547, or william.dadmun@trs.virginia.gov.

- If you want to transfer your report to the Virginia Unclaimed Property via FTP upload to our website, you must first register. (If you will be sending a diskette or CD you do not have to register.) E-mail us at ucpupload@trs.virginia.gov with your company name and Federal Identification Number. We will provide you with a user name and a password to log on to our reporting upload page. Once you have logged on, you will be asked to review and correct information in your holder profile. This information will be used to help us stay in contact with you. Upon completion of this update, you will be able to transfer the detail portion of your report to us (AP-1 form is still required). This site is secure and will allow you to see only the information you have reported.

COMMONWEALTH of VIRGINIA
Department of the Treasury
Division of Unclaimed Property
P.O. Box 2478
Richmond, Virginia 23218-2478

Visit us at
WWW.TRS.VIRGINIA.GOV

Electronic reporting contact:
Bill Dadmun (804) 225-2547
William.Dadmun@trs.virginia.gov

Reporting and Delivery of Securities Property

Please note- Virginia requires that security property be reported and delivered in the same asset form as it is held by the rightful owner. A summary of securities delivered by cusip # is required in the report.**

When reporting securities, please remember that your report is not complete until you provide evidence of the property being transferred into the ownership of the Commonwealth. The required evidence depends on the type of security and how it will be delivered to the Commonwealth. Two days prior to delivery, you MUST fax an intent to deliver to our custodian – see instructions below.

All DTC eligible shares MUST be deposited through DTC as follows: (do not deliver DRP shares via DTC)

Nominee Name:
Old Dominion & Co.
FEIN# 75-3121674

DTC Participant # 0954
Agent Bank # 26017
Account # AUZF0340702

Register Dividend Reinvestment Plan Shares, Book Entry Shares or Direct Registration Shares as follows:

Nominee Name:
Old Dominion & Co.
FEIN# 75-3121674

c/o ACS Unclaimed Property Clearinghouse
100 Hancock St, 10th floor
North Quincy, MA 02171

A confirmation statement showing Old Dominion & Co as the owner of the shares must accompany your Report of Unclaimed Property for your report to be considered complete.

Register and deliver Physical Certificates as follows:

Certificates must be registered as shown below. **A photocopy of the certificate should be delivered with your report and the original certificate sent to our custodian.** Please be advised that certificates registered incorrectly will be returned to you for re-registration and your report will be considered incomplete. **Only one certificate must be delivered for each security position reported.**

Register in Nominee Name:
Old Dominion & Co.
FEIN# 75-3121674

Deliver Certificates to:
ACS Unclaimed Property Clearinghouse
100 Hancock St, 10th floor
North Quincy, MA 02171

For ALL stock remittances, Two days prior to actual delivery:

Fax an intent to deliver list of the securities to ACS Unclaimed Property Clearinghouse at (617)722-9660, attn. Loretta Pengo and to the Division of Unclaimed Property at (804)786-4653, attn. Records/Receipts. An alternate intent to deliver notification method is to e-mail an Excel spreadsheet with the required information to upch.custody@acs-inc.com. The information provided should include cusip numbers, number of shares, issue names and if a physical certificate, a certificate number and registration for each security to be delivered; if a DTC delivery, the delivering party's DTC #; and if a Dividend Reinvestment account and/or DRS account, the account number and TIN for the issuer plus a copy of the statement for each account.

Report securities for owners with the last known addresses outside Virginia directly to the state of the owners' last known address. Virginia will not accept reciprocal reporting of securities.

Worthless Securities - Virginia no longer requires a report for worthless securities. If the security returns to a position of value, it must then be reported based on the last activity date in effect when it would have originally been reported.

Non Transferrable Securities

Please provide a reason for each security's non-transferable status. Contact Loreta Pengo at ACS (loreta.pengo@acs-inc.com or 617-371-9934**) to confirm that the shares cannot be transferred. Non Transferrable Securities should be put into the Holder's house account for the Commonwealth of Virginia with the below registration:**

Old Dominion & CO
ACS Unclaimed Property Clearinghouse
100 Hancock St, 10th floor
North Quincy, MA 02171
TAX ID: 75-3121674

MUTUAL FUNDS

When reporting Mutual Funds, please be sure to include the complete Fund name, the FEIN Number, CUSIP Number and the Account Number for the Fund on the Report of Unclaimed Property.

ACS will provide account numbers to you for all mutual funds that will be transferred to the state's account. Please contact Loreta Pengo at 617-371-9934 to obtain account numbers 48 hours prior to attempting delivery.

Please set up the account so the dividends are reinvested, and also interested party statements are sent to:

ACS Unclaimed Property Clearinghouse
100 Hancock St, 10th floor
North Quincy, MA 02171
Attn. Custody Department

A statement showing the shares in the State's nominee name (MAC & CO) must accompany your Report of Unclaimed Property for your report to be considered complete.

If the fund chooses to establish new account numbers and register mutual funds as indicated below, please provide a detailed list 48 hours in advance to upch.custody@acs-inc.com. This list should contain cusip number, name of the fund, share amount and the account number at the fund.

Note: All new accounts should be set up with Phone Privileges.

Register Mutual Funds as follows:

MAC & CO
Mutual Fund Operation
P O Box 3198
Pittsburgh, PA 15230-3198
Account # AUZF0340702
FEIN 25-1536944

Closed-end funds should be put in the account for the Commonwealth of Virginia with the below registration:

Old Dominion & CO
ACS Unclaimed Property Clearinghouse
100 Hancock St, 10th floor
North Quincy, MA 02171
TAX ID: 75-3121674

CUSIP numbers are required for all mutual funds delivered to the Commonwealth.

Tangible Property Reporting

Pursuant to § 55-210.23 of the Code of Virginia, the State Treasurer can elect not to receive property or to postpone the delivery of the property. To handle the process of receiving your tangible property more efficiently, we are requesting that you follow these instructions:

The Process

Pre-Approval: Fax a list describing all reportable unclaimed tangible property to the Records & Receipts Supervisor for review. Fax # - (804)786-4653

Within 48 hours, we will respond via fax identifying the property to be submitted when you report (accepted property) and providing packaging and delivery instructions.

UNACCEPTABLE

Our office will always decline the following: Items containing Biohazard Materials, Firearms, Weapons, Ammunition, Unsanitary Items, Automobiles, Motorcycles, Boats, Bicycles, Liquids or Containers Holding Liquids, Items of a Personal Nature such as: Combs/Brushes, Nail Clippers, Prosthetics, Dentures, Clothing, Eyeglasses, Medications, etc.

Currency and coin with a value that does not exceed the face amount should be remitted as a check payable to the Treasurer of Virginia. Collectable coins should be delivered as is with other tangible property.

Reporting: Refer to the faxed response for reporting and delivery instructions. Provide a copy of the faxed response with your package.

Reporting requirements include an AP-1 form, AP-2 form and remittance of the property.

The AP-2 form, with all of the **approved** properties listed, should include a detailed description of the items presented and as much owner information as possible to aid in identification (name, address, social security number, account number).

When reporting tangible property, **the AP-1 form must accompany the remittance of property:**

DO NOT ENCLOSE CHECKS OR REPORT FORMS IN THE BOX OR PACKAGE.

Remittance: You will be provided a delivery date. Please adhere to this delivery date requirement.

Small packages may be sent via registered mail to:
Commonwealth of Virginia
Department of the Treasury
Division of Unclaimed Property
P. O. Box 2478
Richmond, VA 23218-2478

For hand delivery or by courier:
Commonwealth of Virginia
Department of the Treasury
Division of Unclaimed Property
101 N. 14th Street, 3rd Floor
Richmond, VA 23219

Instructions for preparing THE AP-1 FORM
Please Read Carefully

Information on the report forms must be typed. The AP-1 form contains items numbered 1 through 14. Numbers 2, 3, 6, 7, 8, 9 and 13 are self-explanatory. Below are explanations for other blank spaces on the form.

If a company name has changed, please explain (example: Merged with ABC Corporation effective 7/1/XXXX).

1. The contact person should be the individual responsible for answering any questions concerning your Report of Unclaimed Property. **Please include the contact person's telephone number.**
4. The federal identification number (FEIN) must be listed.
5. North American Industry Classification System (NAICS) Code per IRS regulations, (formerly SIC). For further assistance, visit:
   http://www.census.gov/epcd/www/naicstab.htm
10. Indicate date due diligence was performed in accordance with 55-210.12 (e) of The Uniform Disposition of Unclaimed Property Act, Code of Virginia.
11. Indicate report year (i.e. If report is due November 1, 2009, REPORT YEAR = 2009).
    This is property that has become reportable between July 1, 2008 to June 30, 2009

Type of Report

Regular – Holder's annual report due November 1 (May 1 for Insurance companies)

Audit – Report filed as a result of an Unclaimed Property Audit

Negative – No unclaimed property to report **(NO REPORT REQUIRED)**

Other – Not specifically identified above (amnesty, prorated reports)

12. Indicate the media/method by which you reported the detail information on the properties included in your report.
14. Check all property types included on this report – cash, securities, mutual funds, or tangible property.

The back of the AP-1 form consists of property codes, which should be used to complete Column 3 of the AP-2 form. **The total number of items and the total dollar amount should be entered at the end of each property type.**

For security property, please state the number of different securities, CUSIP numbers, total number of shares, and total number of items delivered.

The statement on the AP-1 form must be completed and signed by an authorized official certifying the accuracy of the report. The AP-1 form must be submitted with the report, including all electronic reports.

For State Use Only
CHECK AMOUNT ____ __
CHECK # _____ __
DEPOSIT DATE _____ __
INITIALS _____ __
INTEREST PAYMENT AMOUNT
$_____

COMMONWEALTH OF VIRGINIA
DEPARTMENT OF THE TREASURY
Division of Unclaimed Property
P O Box 2478 Richmond, VA 23218
(804) 225-2393 FAX (804) 786-4653 TOLL FREE 1-800-468-1088

Holder Name	Holder Number
Address	
City, State Zip Code	

AP1 FORM FOR REPORT OF UNCLAIMED PROPERTY

1. Contact person:
   Name:_____
   Title: _____
   Department: _____
   Telephone Number: _____
   FAX Number: _____

2. If the address above is incorrect, please correct here:
   _____
   _____
   _____

3. Please provide
   e-mail address_____

ABOUT THIS BUSINESS ENTITY:

4. Federal Employer Identification Number _____ 5. Standard Industry Code _____

6. State of Incorporation (or locality where business license is filed if not incorporated) _____

7. Date of Incorporation _____ 8. Primary Business Activity _____

9. Annual Gross Income $ _____ Assets $ _____ # of Employees _____

ABOUT THIS REPORT:

10. Date(s) Due Diligence was Performed _____

11. Report Year _____. Type of report: ☐ **REGULAR** ☐ **AUDIT** ☐ **NEGATIVE (Optional)** **OTHER** _____

12. This report has one of the following media attached to report the property details: ☐ **REPORT UPLOADED TO WEBSITE** ☐ **DISKETTE/CD** ☐ **HARD COPY-PAPER, CONSISTING OF** _____ **PAGES**

13. This is the first time this business entity has filed an Unclaimed Property Report: **YES** ☐ **NO** ☐

14. Property types on this report include: **CASH** ☐ **SECURITIES** ☐ **MUTUAL FUNDS** ☐ **TANGIBLE PROPERTY** ☐

IMPORTANT NOTICE: Your remittance *must* accompany this report and an authorized representative of your business must complete the certification that follows. *Please complete the summary information on the reverse of this page, and mail your report and remittance to the address at the top of this form. Pursuant to §55-210.26:1 of the* Code of Virginia, *interest and penalties may be imposed for failure to report and remit as required.*

I, _____ , CERTIFY THAT I HAVE CAUSED TO BE PREPARED AND HAVE EXAMINED THIS REPORT AS TO PROPERTY PRESUMED ABANDONED UNDER THE VIRGINIA UNCLAIMED PROPERTY LAW FOR THE YEAR ENDING AS STATED, THAT I AM DULY AUTHORIZED TO EXECUTE THIS VERIFICATION BY THE HOLDER AND BY LAW AND THAT I BELIEVE THAT SAID REPORT IS TRUE, CORRECT, AND COMPLETE AS OF SAID DATE, EXCEPTING FOR SUCH PROPERTY AS HAS SINCE CEASED TO BE ABANDONED. THIS REPORT TOTALS #_____PROPERTIES FOR $_____ AND #_____ SHARES.

SIGNATURE _____

TITLE _____ *DATE* _____

CASH PROPERTY

ACCOUNT BALANCES DUE

AC01	CHECKING ACCOUNTS
AC02	SAVINGS ACCOUNTS
AC03	MATURED CD OR SAVINGS CERTIFICATE
AC04	CHRISTMAS CLUB FUNDS
AC05	MONEY ON DEPOSIT TO SECURE FUND
AC06	SECURITY DEPOSIT
AC07	UNIDENTIFIED DEPOSITS
AC08	SUSPENSE ACCOUNTS
AC09	SHARE ACCOUNTS
AC21	MISCELLANEOUS DEPOSITS
AC99	AGGREGATE ACCOUNT BALANCES <$100
CS01	EDUCATIONAL SVGS ACCT (CSP, COVERDALE)
HS01	HEALTH SAVINGS ACCT
HS02	HEALTH SAVGS ACCT INVESTMENT
IR01	IRA TRADITIONAL (SEP,SARSEP,SIMPLE)
IR05	ROTH IRA

UNCASHED CHECKS

CK01	CASHIER'S CHECKS
CK02	CERTIFIED CHECKS
CK03	REGISTERED CHECKS
CK04	TREASURER'S CHECKS
CK05	DRAFTS
CK06	WARRANTS
CK07	MONEY ORDERS (**7 years**)
CK08	TRAVELER'S CHECKS (**15 years**)
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 UNCASHED CHECKS <$100

MISCELLANEOUS CHECKS

MS01	WAGES, PAYROLL, SALARY (**1 year**)
MS02	COMMISSIONS (**1 year**)
MS03	WORKERS' COMPENSATION BENEFITS
MS04	PAYMENT FOR GOODS & SERVICES
MS05	CUSTOMER OVERPAYMENTS
MS06	UNIDENTIFIED REMITTANCES
MS07	UNREFUNDED OVERCHARGES
MS08	ACCOUNTS PAYABLE
MS09	CREDIT BALANCES – A/R
MS10	DISCOUNTS DUE
MS11	REFUNDS DUE
MS12	UNREDEEMED GIFT CERTIFICATES
MS13	UNCLAIMED LOAN COLLATERAL
MS14	PENSION & PROFIT SHARING PLANS (IRA , KEOGH)
MS15	DISSOLUTION OR LIQUIDATION (**1 year**)
MS16	MISC OUTSTANDING CHECKS
MS17	MISC INTANGIBLE PROPERTY
MS18	SUSPENSE LIABILITIES
MS19	OTHER CASH
MS21	EMPLOYEE BENEFIT TRUST DISTRBTNS (10 years)
MS99	AGGREGATE MISC PROPERTY <$100

COURT & LOCALITY FUNDS

CT01	ESCROW FUNDS
CT02	CONDEMNATION AWARDS
CT03	MISSING HEIRS' FUNDS
CT04	SUSPENSE ACCOUNTS
CT05	OTHER COURT DEPOSITS
CT07	EVIDENCE MONEY
CT08	GENERAL RECEIVER ACCOUNTS (**1 year**)
CT09	COURT ORDERED REFUNDS (**1 year**)
CT10	PERSONAL PROPERTY TAX OVERPAYMENT
CT11	REAL ESTATE TAX OVERPAYMENT
CT12	COURT HELD ACCOUNTS
CT13	BONDS
CT14	ESTATE ACCOUNTS
CT15	LITIGATIONS
CT16	RESTITUTIONS
CT99	AGGREGATE COURT DEPOSITS <$100

INSURANCE

IN01	INDIVIDUAL POLICY BENEFITS OR CLAIMS PD
IN02	GROUP POLICY BENEFITS OR CLAIMS PAID
IN03	PROCEEDS DUE BENEFICIARIES
IN04	PROCEEDS FROM MATURED POLICIES, ENDOWMENTS
IN05	PREMIUM REFUNDS
IN06	UNIDENTIFIED REMITTANCES
IN07	OTHER AMOUNTS DUE UNDER POLICY TERMS
IN08	AGENT CREDIT BALANCES
IN09	ANNUITIES
-IN10	DEMUTUALIZATION CASH
IN99	AGGREGATE INSURANCE PROPERTY <$100

TRUST, INVESTMENT AND ESCROW ACCOUNTS

TR01	PAYING AGENT ACCOUNTS
TR02	UNDELIVERED OR UNCASHED DIVIDENDS
TR03	FUNDS HELD IN FIDUCIARY CAPACITY
TR04	ESCROW ACCOUNTS
TR05	TRUST VOUCHERS
TR06	ENDOWMENT FUNDS
TR99	AGGREGATE TRUST PROPERTY <$100

UTILITIES

UT01	UTILITY DEPOSITS (**1 year upon service termination**)
UT02	MEMBERSHIP FEES
UT03	REFUNDS OR REBATES
UT04	CAPITAL CREDIT DISTRIBUTIONS
UT99	AGGREGATE UTILITY PROPERTY <$100

MINERAL PROCEEDS & MINERAL INTERESTS

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 INTERESTS <$100

CASH PROPERTY SUMMARY:

TOTAL CASH REMITTED: _____

TOTAL # OF ITEMS: _____

TANGIBLE PROPERTY

SAFE DEPOSIT BOXES & SAFEKEEPING

SD01	SAFE DEPOSIT BOX CONTENTS
SD02	OTHER SAFEKEEPING
SD03	OTHER TANGIBLE PROPERTY

TANGIBLE PROPERTY SUMMARY:

TOTAL ITEM COUNT: _____

TOTAL # OF OWNERS: _____

SECURITY PROPERTY

SECURITIES

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 FRACTIONAL SHARES
SC10	UNEXCHANGED STOCK OF SUCCESSOR CORP
SC11	OTHER CERTIFICATES OF OWNERSHIP
SC12	UNDERLYING SHARES OR OTHER STANDING CERTIFICATES
SC13	FUNDS FOR LIQUIDATION/REDEMPTION OF UNSURRENDERED STOCK OR BONDS
SC14	DEBENTURES
SC15	US GOVT SECURITIES
SC16	MUTUAL FUND SHARES
SC17	WARRANTS (RIGHTS)
SC18	MATURED BOND PRINCIPAL
SC19	DIVIDEND REINVESTMENT PLANS
SC20	CREDIT BALANCES
SC21	LIQUIDATED MUTUAL FUND SHARES
SC99	AGGREGATE SECURITY RELATED CASH <$100
-IR02	MUTUAL FUNDS – IRA
-IR03	SECURITIES – IRA
-IR06	MUTUAL FUNDS – ROTH IRA
-IR07	SECURITIES – ROTH IRA
-CS02	MUTUAL FUNDS – EDUCATIONAL SVGS ACCT
-CS03	SECURITIES – EDUCATIONAL SVGS ACCT

SECURITY PROPERTY SUMMARY:

TOTAL SHARES REMITTED: _____

TOTAL # OF ITEMS: _____

THE AP-2 FORM

This form can be reproduced to accommodate additional owner accounts. If the AP-2 form is not used, the adopted format (preferred font size is 12) must comply with that of the AP-2 form. **Reports, which do not comply, will be returned and considered past due.** The top section of this form should show the same information as on the AP-1 form. The period covered should indicate the last dates of activity for the property being reported. Please give the range of dates listed in Column 6.

COLUMN 1: Number owners sequentially (1,2,3…).

COLUMN 2: (Property Code) Transfer the correct code from the AP-1 form which applies to each individual account. If the property code is "OTHER," please describe in Column 11.

COLUMN 3: (Identifying Number) Insert the account number, check number, policy number, case number (example: courts, governmental agencies, etc.) or other identifying number.

COLUMN 4: (Owner's Name and Address) List the owners alphabetically with the last name first and any address information. If the account has more than one owner, please specify any legal language such as joint tenant, beneficiary, trustee, Uniform Gift to Minors, etc., beside the correct name.

COLUMN 5: (Social Security Number) List the social security number for each owner including accounts with more than one owner.

COLUMN 6: (Date of Last Transaction) Specify the date of the last deposit or withdrawal made by the owner, the date the property became payable or distributable, or the date a check or draft was issued. If the property is an automatically renewable savings certificate or dividend reinvestment plan, the holding period starts at the date of the second mailing that is returned undeliverable or the date mailings were discontinued.

COLUMN 7: (Amount Due Owner Before Deductions and Withholdings) Specify the amount due an owner before any deductions.

COLUMN 8a: (Type Code for Deductions or Withholdings) The following type codes must be used for this section:

"SC" - service charge deduction
"IW" - interest withheld or discontinued
"DW" - dividends withheld or discontinued
"FTW" - federal tax withheld due to back up withholding
"OTH" - other (Describe in Column 11)

COLUMN 8b: (Deductions and Withholdings) Enter the amounts you are deducting or withholding from the owner account. No service charge, fee or assessment may be deducted nor should interest or dividends cease to accrue on property presumed abandoned. If such deductions are made, you must include a copy of the contract authorizing such charges or the authorization for the discontinuance of interest or dividend payments.

COLUMN 9: (Amount Remitted as Due Owner) Specify the total dollar amount or number of shares you are remitting for each owner.

COLUMN 10: (Interest Rate) Complete this column only if the owner account is an interest bearing account. Please identify the interest rate. **If an interest rate is not supplied, the report will be considered incomplete and held until the interest rate is provided in writing.**

COLUMN 11: (Tangible Property, Mutual Funds, Securities, Description or Comments) Describe the contents of safe deposit boxes, jewelry, stock certificates, etc. **The full security name and CUSIP number must be provided, for all reported securities, including mutual funds.** Please include any other pertinent information regarding the securities (i.e. cash-in-lieu rate, any stock splits, or other corporate activity). Enter any additional information you have on an owner (example: date of birth or death, owner's employer, style of court case, FEIN number). **If the fund is an IRA or retirement account, please use the proper type code and the shareholder's date of birth <u>must</u> be stated in this column.**

When reporting tangible property, the AP-1 Form must accompany the remittance of property: do not enclose checks or report forms in the box or package. If the Receipts and Records Supervisor has not scheduled a time for you to deliver tangible property, you may call (804) 225-2463 or 1-800-468-1088. Tangible property may also be sent via registered mail to: Department of the Treasury, Division of Unclaimed Property, Post Office Box 2478, Richmond, VA 23218-2478.

MUTUAL FUNDS should be transferred into the name MAC & CO, Mutual Fund Operation, P O Box 3198, Pittsburgh, PA 15230-3198, Account # AUZF0340702, FEIN 25-1536944,to be held in book entry form. The CUSIP number and FEIN number for the issuing company must be provided. The appropriate confirmation statement must accompany the Report of Unclaimed Property. Please see **"Reporting and Delivery of Securities Property"** for complete instructions. Work with ACS as our custodian to obtain correct account numbers for the MAC & Co. accounts.

CUSIP is required for all Mutual Fund Shares reported as unclaimed property.

SECURITIES, Certificated shares, and Dividend Reinvestment Plan (DRP) shares, should be transferred to the Virginia Treasurer's nominee name, OLD DOMINION & CO.

REGISTRATION FOR CERTIFICATED SECURITIES AND DIVIDEND REINVESTMENT PLANS SHARES:

Please review the section **"Reporting and Delivery of Securities Property" for specific requirements**.

COLUMNS 7, 8b, and 9 should be totaled on each page. The totals should include totals brought forward from the previous page. Confirm that the total amount reported agrees with your remittance amount. In addition, securities reported must agree with securities delivered.

AGGREGATE: Items under $100 may be reported as one figure by stating the total number of items and amount being remitted (example: 20 items less than $100 each totaling – $1,600.00). Should you report in this manner, you will be required to provide verification of the report year and amount remitted when the owner makes a claim. To prevent us from having to contact you later for this information, you are encouraged to attach a detailed listing of owners that make up the aggregate amount. PLEASE PLACE AN AGGREGATE DETAIL LIST AT THE END OF THE REPORT!

HOLDER (Name of Business)	REPORT YEAR 19_____ REPORT YEAR 20_____	TYPE OF REPORT ☐ CASH ☐ SECURITIES ☐ MUTUAL FUNDS ☐ TANGIBLE Office Use Only
ADDRESS	FED ID#	
CITY, STATE, ZIP	PERIOD COVERED FROM: TO:	

COMMONWEALTH OF VIRGINIA

Department of the Treasury
Division of Unclaimed Property

P.O. Box 2478

Richmond, Virginia 23218-2478

REPORT OF UNCLAIMED PROPERTY

MUST BE TYPED

NUMBER THE OWNERS SEQUENTIALLY (1)	PROPERTY CODE (2) / IDENTIFYING NUMBER (3)	OWNER(S) NAME, ADDRESS, CITY, STATE & ZIP LIST ALPHABETICALLY BY LAST NAME, FIRST AND MIDDLE INITIAL, (IF JOINT OWNER, BENEFICIARY, TRUSTEE, ETC., SPECIFY BY NAME.) (4)	OWNER SOCIAL SECURITY NUMBER (5)	DATE OF LAST TRANSACTION/ DATE PROPERTY BECAME PAYABLE, REDEEMABLE, OR RETURNABLE (6)	AMOUNT DUE OWNER BEFORE DEDUCTION AND WITHHOLDING (7)	DEDUCTION OR WITHHOLDING (SEE INSTRUCTIONS) TYPE AMOUNT (8a) / (8b)	AMOUNT/ NUMBER OF SHARES REMITTED AS DUE OWNER (9)	INTEREST RATE (10)	Description of tangible property, mutual funds, securities (to include CUSIP # where applicable) Or comments (see instructions) (11)
EXAMPLE: *1.*	*AC02* *1234567*	*PUBLIC, JOHN Q.* *PUBLIC, MARY Z. (co-owner)* *1234 Any Street* *Any City, State and Zip Code*	*000-00-0000*	*4/6/86*	*$155.00*	*SC / $5.00*	*$150.00*	*6%*	*John Public's Date of Birth is 6/3/42 Account Opened 5/2/72*
TOTALS BROUGHT FORWARD FROM PREVIOUS PAGE					$	$	$		
					$	$	$	TOTALS CARRIED FORWARD TO NEXT PAGE	

AP-2, 07/2001

SUBMIT YOUR REPORT AND REMITTANCE BY NOVEMBER 1 OF REPORT YEAR
(MAY 1 FOR INSURANCE COMPANIES)

NUMBER THE OWNERS SEQUENTIALLY (1)	PROPERTY CODE (2) / IDENTIFYING NUMBER (3)	OWNER(S) NAME, ADDRESS, CITY, STATE & ZIP LIST ALPHABETICALLY BY LAST NAME, FIRST AND MIDDLE INITIAL, (IF JOINT OWNER, BENEFICIARY, TRUSTEE, ETC., SPECIFY BY NAME.) (4)	OWNER SOCIAL SECURITY NUMBER (5)	DATE OF LAST TRANSACTION/DATE PROPERTY BECAME PAYABLE, REDEEMABLE, OR RETURNABLE (6)	AMOUNT DUE OWNER BEFORE DEDUCTION AND WITHHOLDING (7)	DEDUCTION OR WITHHOLDING (SEE INSTRUCTIONS) TYPE AMOUNT (8A) / (8B)	AMOUNT/ NUMBER OF SHARES REMITTED AS DUE OWNER (9)	INTEREST RATE (10)	Description of Tangible Property, Mutual Funds, Securities (to include CUSIP# where applicable). Or comments (see instructions). (11)
EXAMPLE: 1.	AC02 1234567	PUBLIC, JOHN Q. PUBLIC, MARY Z. (co-owner) 1234 Any Street Any City, State and Zip Code	000-00-0000	01/06/1991	$155.00	SC / $5.00	$150.00	6.00%	JOHN PUBLIC'S DOB: 09/10/1961 Account Opened 05/02/1972
TOTALS BROUGHT FORWARD FROM PREVIOUS PAGE					**$**	**$**	**$**		
	SUBMIT YOUR REPORT AND REMITTANCE BY NOVEMBER 1 OF REPORT YEAR (MAY 1 FOR INSURANCE COMPANIES)				**$**	**$**	**$**	**TOTALS CARRIED FORWARD TO NEXT PAGE**	

Unclaimed Property Holder Claim Form
Filing Instruction

THE HOLDER CLAIM FORM MUST BE FULLY COMPLETED BEFORE ANY CLAIM MAY BE PAID.

Section A: Provide the name of a contact person and telephone number in case there are any questions about the claim.

Section B: Provide the name and address of the holder as it appeared on the most recent report. The Federal I.D. number must also be provided.

Section C: Provide information about the REPORTED OWNER and CO-OWNER if applicable. On these two lines, indicate the name and address in which the account was originally reported.

Section D: Identify the property type being claimed (i.e. savings, checking, unpaid wages, unpaid dividends, deposit refund, etc.) and information concerning the report and remittance.

Section E: Provide a copy of the check issued in payment to the owner (or proof that the owner's account was reactivated by your organization) with this completed claim form. If the account was reported in error, please explain the error in one or two sentences.

Section F: Sign the Affidavit according to the instructions.

Note: If requesting reimbursement for an account reported in the aggregate, a complete list of the aggregate account detail must be submitted if you did not provide this information with the original report

For office use only

Approved	User	Date
1st Level		
2nd Level		
3rd Level		

UNCLAIMED PROPERTY HOLDER CLAIM FORM

Purpose: To reimburse Holder for property delivered to the State Treasurer, and subsequently returned to the rightful owner, or to refund an account that has been reported in error, or to return funds that have been determined to no longer belong to the payee as originally reported pursuant to the Virginia Unclaimed Property Act.

A. Contact person _____ Phone number _____

e-mail address _____

B. Holder's Name _____ Holder Federal I.D. No. _____

Holder's Address _____

C. Account Information About Payee(s): Co-owner: _____

Last Name First Middle Last Name First Middle

Number and Street City State Zip

D. Property Type/Description:

Date Reported to State _____ Media Used: Diskette/CD ☐ FTP Upload ☐

Total Amount of Report _____ Hardcopy/Paper ☐ Page number _____

Amount requested _____ Property Reported: ☐ Individually ☐ in Aggregate

E. **ATTACH COPY OF CANCELLED CHECK OR RECEIPT SHOWING PAYMENT TO ORIGINAL OWNER OR SUBMIT PROOF OF REACTIVATION OF ACCOUNT.**
The above noted item is due to be returned to the Holder for the following reason:

- ☐ Payee has already been issued a replacement check or credited with this amount
- ☐ Check was originally reported in error
- ☐ Payee is no longer due these funds (explain)

The Holder hereby agrees to release and hold harmless the State Treasurer, its officers and employees, from any loss resulting from the payment of this claim. The below named individuals affirm that they are an authorized representative of the Claimant (Holder) in the foregoing claim, that the statements in said claim are true to the best of their knowledge, and that they are authorized to act on behalf of the Holder for purposes of claiming these funds. Further, the return of these funds to the Holder releases the Department of the Treasury from any liability to the above named payee for these funds.

F. Must be signed by **two principal** officers or one officer and an authorized employee

Printed Name (Title) Signature Date

Printed Name (Title) Signature Date

G. Mail to:
Department of The Treasury
Division of Unclaimed Property
P.O. Box 2485, Richmond, VA 23218-2485

Telephone: 804-225-2393 or 1-800-468-1088
www.trs.virginia.gov

Extension Request Instructions:

- Complete Extension Request; including holder number or FEIN (Federal Tax ID) if holder number unknown. Requests are granted in 30 or 60 day increments.
- Fax or mail form to number/address printed.
- Please furnish a fax number; approved requests will be acknowledged by fax.
- Please note that interest at a rate of 8% will continue to accrue from November 1 (May 1 for insurance companies) of the report year until the date your remittance is postmarked. (Rate subject to change based on rate applicable to delinquent taxes as established by §58.1-1812).
- To avoid paying this interest charge, you may make an estimated payment postmarked no later than November 1 (May 1 for insurance companies).
- If no estimated payment is sent, please contact our office once your report is ready so we can provide you with the interest calculation. This amount must then be added to your unclaimed property liability amount to obtain the total remittance amount due.

Follow-up Instructions:

- Please note the interest payment amount where indicated on the AP-1 form.
- If overpayment is made as a result of estimated payment being sent, please send a written request for the refund of the overpayment on company letterhead. This request should include the company name, federal tax id, contact name, address and the amount requested.

DEPARTMENT OF THE TREASURY
DIVISION OF UNCLAIMED PROPERTY

REQUEST FOR EXTENSION OF TIME TO FILE
UNCLAIMED PROPERTY REPORT

COMPANY NAME_____

FEDERAL TAX ID # _____

ADDRESS _____

CITY, STATE, ZIP _____

CONTACT PERSON _____

PHONE NUMBER_____FAX NUMBER_____

E-MAIL ADDRESS_____

Please provide a brief explanation why the additional time is required:

_____
_____
_____
_____

REQUESTED EXTENSION DATE: _____

ESTIMATED AMOUNT OF REPORT TO BE FILED: $ _____

ESTIMATED NUMBER OF OWNERS ON REPORT: _____

_____ _____
Signature Date

****
FOR DIVISION USE ONLY
****

☐ **Your request for an extension has been granted.**

***Please note – The granting of an extension of time to file does not relieve you of the obligation to remit unclaimed funds to the Commonwealth by the date due (Nov. 1 or May 1 for insurance companies). If you do not remit an estimated payment of the amount due, interest will accrue at the same rate as is applicable to delinquent taxes under §58.1-1812.**

Your report is due: _____

☐ **Your request for an extension has been denied. Please report and remit prior to the due date as required by statute.**

Approved by	
Date	

Mail to: Department of the Treasury, Division of Unclaimed Property, attn R/R Supervisor,
P. O. Box 2478, Richmond, VA 23218-2478
Fax to: (804) 786-4653

Reporting Unclaimed Property Checklist

- You MUST complete the **"AP-1 FORM FOR REPORT OF UNCLAIMED PROPERTY", unless you have nothing to report (a Negative Report).**

  Pay careful attention to these sections:

  - Have you completed the **"Contact person"** information (#1)?
  - Have you completed the sections, **"About This Business Entity"** and **"About This Report"?** (These sections must be completed by all holders, using "n/a" for questions that do not apply)
  - Have you entered the date **due diligence** was performed? This date is required!!
  - Have you **signed and dated** the AP1 form?
  - If you were granted an extension, but did not send in an estimated payment, have you calculated the interest due and included full payment (amount due + interest) with your report?

- Have you enclosed your **"AP2 Report of Unclaimed Property"?**

  Pay careful attention to these sections:

  - Have you provided the **last known address** and social security/FEIN number for all properties valued at $100 or more?
  - Have you provided **owner detail** for aggregate property?
  - Have all securities been delivered (either through DTC or by inclusion of a physical certificate) to the proper nominee name, Old Dominion & Co.?
  - If you are remitting mutual fund accounts, have the shares been transferred to the Commonwealth of Virginia's nominee, MAC & Co.? Have you included statements showing the transfer of the shares to MAC & Co.?
  - If you are reporting an interest bearing account, have you provided the last recorded interest rate?

- Have you enclosed your check made payable to "Treasurer of Virginia"?