

# 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**

**PLEASE Read the Special Notices Section!!**

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# COMMONWEALTH OF VIRGINIA

*Department of the Treasury*

MANJU S. GANERIWALA  
TREASURER OF VIRGINIA

July 1, 2016

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## 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 2016 Unclaimed Property Report. The 2016 report should include all amounts reportable as of June 30, 2016 and prior. The report is due on or before November 1, 2016.

- **New for 2016** – This section of information lets you know about new requirements for your 2016 report process. You are strongly advised to read the information included and consider it as you perform your reporting duties this year.
- **New Electronic Report Submission Portal** – We will have available a new portal to accept your electronic reports as of October 1, 2016. Once this is available, NO CD's, diskettes or flash drives or thumb drives will be accepted.
- **All Electronic Reports will be Validated** – see the New for 2016 document for validation rules.
- **Paper Reports Requirements** – We can no longer accept .pdf report forms sent via the web. Any paper report must be mailed as a hardcopy document.
- **Forms and Instructions** - You may obtain all required forms and instructions by visiting our website at <http://www.vamoneysearch.org/Report/Forms> and following the link to the 2016 Holderbook.
- **Free Software** - To assist you in putting your data into the proper format, Virginia offers free software available for download at <http://www.vamoneysearch.org/Report/Additional-Resources/Reporting-Software>. **HRSpro** – for those of you using HRSpro, you must use the Virginia AP-1 form for your cover sheet. The HRSpro version does not provide all required information. Also, we cannot use the .hde format for your NAUPA format text file. Only the .hrs format file is accepted.
- **Nothing to Report ?** - Negative Reports are not required. If you have nothing to report, you do not have to submit any report paperwork.
- **Request for Extension of Time to File** – due no later than 10/31/2016

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](mailto: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.

## **Special Notices – New for 2016**

### **New Unclaimed Property Database and System (New Requirements)**

**Access our site to deliver NAUPA files** - On or before October 1, 2016 our online portal for the delivery of electronic report files (NAUPA files) will change. You will no longer be required to obtain a log in and password to submit files, but we will not lose any data protection associated with this method of submission. It will remain a submission site only. You will not be able to retrieve files once they are submitted.

**Acceptable media** - Because we now have an easy to use portal for file submission, we have changed our rules regarding the acceptance of CD's or other forms of electronic media. As of October 1, 2016, we will no longer accept file submissions on CD, flash drive, diskette or any other physical media.

**Validation** - Upon submission, your file will be subjected to a validation routine:

- Files with errors are not uploaded the website, holders **MUST** correct the reported errors on their file and resubmit.
- An email notification will provide information regarding errors detected in the file. See the list below of errors detected by the system.
- Files that pass the validation routine will be accepted. Holders will be notified by email their file was accepted.
- All files will also be reviewed by Unclaimed Property staff to identify format issues that a systematic review cannot catch.
- Manual review errors will be documented and sent to holders by email. Holders **MUST** correct the reported errors and resubmit the file.

**Here is a list of common validation errors:**

- Report Year wrong – Report Years change as of July 1 for most holders and not until December 31 for Insurance holders. This report year will be 2016 until July 1, 2017 unless you are an insurance company, where the 2016 report year is required until December 31, 2017.
- Inappropriate relationship codes – for co-owned accounts, it is important to provide us with the correct relationship codes for each owner. For example, having each owner of a co-owned account listed as PA or payee is not sufficient. We need to know how to pay the owner if only one of them comes forward. If you use AN (And), then each owner is due half. If you use OR (Or), then the first owner to come forward gets the entire account. There are other relationships such as BF (beneficiary) and CF (custodian for) that may be appropriate on some accounts. Co-owned accounts cannot be SO-SO (Sole Owner). Make sure you are accurate and complete with this information.
- Names not formatted properly – if you put the last names in the first name field and vice versa, your file will be rejected. If you fail to note a business as a business owner, again, the file will not pass and will be returned
- Address inconsistencies – if your address is present, but you do not provide a 9 digit ZIP + 4 or at least a 5 digit ZIP, the file will be rejected
- Code and amount inconsistencies – if you show an addition or deduction amount and do not provide the code describing that part of the transaction, the file will not pass. If you put in addition or deduction codes but no amounts, it will also fail.
- Accounting inconsistencies – the amount reported + additions – deductions must equal the amount remitted.

- Property type code errors – You must use proper NAUPA property type codes to describe your accounts.
- Interest rate errors – if your property is an interest bearing account, you must report the interest rate to Virginia. We are required by law to continue paying interest on these accounts. Without a rate, we cannot do so. See below for more details!
- Overall format issues – some companies are still using the NAUPA I format. We will no longer accept that format. You must use the NAUPA II format.

**Hardcopy/Paper Reports** - We have tried to allow for online submissions of .pdf documents to suffice for paper reports, but there have been too many issues surrounding the safe transmission of personal data via this method. Paper reports must be mailed as hard copy documents. Remember, paper reports are only allowed if reporting fewer than 25 owners.

**Tangible Property Reporting** – You may now report your tangible property via electronic format (via upload of a NAUPA file), provided you have arranged a delivery date with the Tangible Property Supervisor, Alex Baker. Contact him at 804-225-3170 for details. Tangible property reports must continue to be performed separately from intangible reports!

**Interest Rate Reporting Requirements** – When reporting interest bearing accounts, you **MUST** provide the interest rate prevailing on the account at the time it is sent to the state as part of your report. **Failure to provide the interest rate will result in the report being returned, and the imposition of penalties and interest for incomplete report submission.** The following property MUST have a reported interest rate:

<u>Property Type Code</u>	<u>Description</u>
IR01	IRA Traditional SEP, SARSEP or Simple
IR05	Roth IRA
CS01	Educational Savings Accounts
CT99	Aggregate Court Deposits
AC02	Savings Accounts
CT08	General Receiver Accounts
CT03	Missing Heir Funds
HS01	Health Savings Accounts
AC04	Christmas Club Funds
AC09	Share Accounts
MS14	Pension & Profit Sharing Plans
CT02	Condemnation Awards
IN09	Annuities
AC03	Certificates of Deposit
CT12	Court Held Accounts

**New Checklist!!** - With the new file and report submission rules, there have been changes to our checklist as well. To see the new requirements, go to:

<http://www.vamoneysearch.org/Report/Education/Reporting-Checklist>

## **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](http://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 (1 year)  
 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  
 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

## 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	§ 55-210.3:01				✓			
Bank Check and Drafts	§ 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				Insurance Companies (incl. Title Insurance)			
<b>REPORT YEAR</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>REPORT YEAR</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>REPORT DUE DATE</b>	11/01/16	11/01/17	11/01/18	<b>REPORT DUE DATE</b>	05/01/17	05/01/18	05/01/19
<b>Effective date of report</b>	6/30/2016	6/30/2017	6/30/2018	<b>Effective date of report</b>	12/31/2016	12/31/2017	12/31/2018
<b>Due Diligence - to be performed no later than</b>	9/1/2016	9/1/2017	9/1/2018	<b>Due Diligence - to be performed no later than</b>	3/1/2017	3/1/2018	3/1/2019
<b>Last activity dates to be included in the report</b>				<b>Last activity dates to be included in the report</b>			
<b>1 year Holding Period</b>	06/30/15 and prior	06/30/16 and prior	06/30/17 and prior	<b>Payroll/Wages</b>	12/31/15 and prior	12/31/16 and prior	12/31/17 and prior
<b>2 year Holding Period</b>	06/30/14 and prior	06/30/15 and prior	06/30/16 and prior	<b>1 Year Holding Period</b>			
<b>5 year Holding Period</b>	06/30/11 and prior	06/30/12 and prior	06/30/13 and prior	<b>Limiting Age</b>	12/31/14 and prior	12/31/15 and prior	12/31/16 and prior
<b>7 year Holding Period</b>	06/30/09 and prior	06/30/10 and prior	06/30/11 and prior	<b>Life Insurance - 2 Year Holding Period</b>			
<b>15 year Holding Period</b>	06/30/01 and prior	06/30/02 and prior	06/30/03 and prior	<b>AP/ARCB/All Other Policy Proceeds - 5 Year Holding Period</b>	12/31/11 and prior	12/31/12 and prior	12/31/13 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).

Mail Due Diligence Letters no later than September 1 if reporting by November 1 or no later than March 1 if reporting by May 1.

### 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 (30 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

## 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 Conduent (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.**

**Any report of unclaimed property containing 25 or more properties must be reported electronically utilizing the NAUPA format. For instructions and assistance go to <http://www.vamoneysearch.org/Report/Additional-Resources/Reporting-Software>**

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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  
919 East Main Street, Richmond, VA 23219  
ABA#  
Account #  
Department of the Treasury  
Division of Unclaimed Property  
Please contact Bill Dadmun at (804) 225-2547 if you have any questions.

In order to receive proper credit for this transaction, you **must:** e-mail a confirmation of the transaction to William Dadmun at [Report.Remit@trs.virginia.gov](mailto:Report.Remit@trs.virginia.gov) including the following description:

Wire transfer or ACH remittance date and amount  
&  
A copy of each AP-1 form for reports included in the remittance

A list including holder name, federal tax id and dollar amount of each report is also acceptable.

## 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.

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

<b>Nominee Name:</b> Old Dominion & Co. FEIN# 75-3121674	DTC Participant # 901 Agent Bank # 26500 Account # 822476
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**Register Dividend Reinvestment Plan Shares, Book Entry Shares or Direct Registration Shares as follows:**

<b>Nominee Name:</b> Old Dominion & Co. FEIN# 75-3121674	c/o Conduent State & Local Solutions 100 Hancock St, 10 <sup>th</sup> floor North Quincy, MA 02171
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**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.**

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**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.**

<b>Register in Nominee Name:</b> Old Dominion & Co. FEIN# 75-3121674	<b>Deliver Certificates to:</b> The Depository Trust Company 570 Washington Blvd – 5 <sup>th</sup> floor Jersey City, NJ 07310 Attn. BNY Mellon Branch Deposit Department
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**For ALL stock remittances, Two days prior to actual delivery:**

**Fax an intent to deliver list of the securities to Conduent State & Local Solutions 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@Xerox.com](mailto:upch.custody@Xerox.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.**

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**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 Conduent ([loreta.pengo@Conduent.com](mailto:loreta.pengo@Conduent.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**  
c/o Conduent State & Local Solutions  
100 Hancock St, 10<sup>th</sup> floor  
North Quincy, MA 02171  
TAX ID: 75-3121674

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## MUTUAL FUNDS

### OPEN END MUTUAL FUND

Accounts held for the State must be registered in the name of Mac & Co. Conduent will provide account numbers for all mutual funds transferred to the state's account. Contact Conduent at [UPCH.Custody@Xerox.com](mailto:UPCH.Custody@Xerox.com) to obtain account numbers **3 - 4 business days prior to attempting delivery.**

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.

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

**Old Dominion & CO**  
Conduent Unclaimed Property Clearinghouse  
100 Hancock St, 10<sup>th</sup> 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:** Send a list describing all reportable unclaimed tangible property to the Tangible Property Supervisor for review. Please indicate the condition of the property where possible, i.e. new? Broken? Etc.  
Fax # - (804)786-4653 or E-mail – [tangible@trs.virginia.gov](mailto:tangible@trs.virginia.gov).

Within 3 business days, we will respond, 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. A Numismatic Listing of coins is supplied on our website.

**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:** \* Please schedule an appt. for delivery with:  
Tangible Property Supervisor at 804-225-3170

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**

**REQUIREMENTS**

**All sections of the AP-1 form MUST be completed!!**

**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.**

Indicate date due diligence was performed in accordance with 55-210.12 (e) of The Uniform Disposition of Unclaimed Property Act, Code of Virginia.

The federal identification number (FEIN), Federal Tax ID must be listed.

**HINTS**

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.**

North American Industry Classification System (NAICS) Code per IRS regulations, (formerly SIC). For further assistance, visit:

<http://www.census.gov/epcd/www/naicstab.htm>

Indicate report year (i.e. If report is due November 1, 2015, REPORT YEAR = 2015).

This is property that has become reportable between July 1, 2014 to June 30, 2015. See the date Chart to determine what dates of issue would be covered.

**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**)

Indicate the media/method by which you reported the detail information on the properties included in your report.

Check all property types included on this report and provide totals– cash, securities, mutual funds, or tangible property.

For security property, please state the number of shares and the number of shares sent via each delivery method.



PHONE (804) 225-2393 FAX (804) 786-4653 TOLL FREE 1-800-468-1088

Holder Number \_\_\_\_\_  
 Holder Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Federal Tax ID \_\_\_\_\_  
 Contact Name \_\_\_\_\_  
 Telephone Number \_\_\_\_\_  
 Fax Number \_\_\_\_\_  
 E-Mail address \_\_\_\_\_  
 State of Incorporation \_\_\_\_\_ State of Headquarters (if different) \_\_\_\_\_  
 Date of Incorporation \_\_\_\_\_  
 SIC/NAICS code \_\_\_\_\_  
 Number of Employees \_\_\_\_\_  
 Total Assets \_\_\_\_\_  
 Report Year \_\_\_\_\_ First Time Report? \_\_\_yes \_\_\_ no

**Type of Report: (check one)**

- Regular (Annual)
- Audit
- Voluntary Compliance
- Negative

**Report Media: (check one)**

- Hardcopy (Paper)
- CD
- Uploaded (NAUPA file)

**Reported Total Amounts:**

\_\_\_\_\_ Cash  
 \_\_\_\_\_ Security Shares  
 \_\_\_\_\_ # of Tangible Accounts

**Total shares remitted:**

\_\_\_\_\_ via DTC  
 \_\_\_\_\_ via DRP statement  
 \_\_\_\_\_ via House Account statement

**Remittance:**

<input type="checkbox"/> check	_____	check #	_____	Amount	_____
<input type="checkbox"/> check	_____	check #	_____	Amount	_____
<input type="checkbox"/> check	_____	check #	_____	Amount	_____
<input type="checkbox"/> wire	_____	wire ID #	_____	Amount	_____
<input type="checkbox"/> ACH	_____	ACH #	_____	Amount	_____
<input type="checkbox"/> ATA/EDI	_____	ID #	_____	Amount	_____

Make Checks Payable To:  
Treasurer of Virginia

-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.

-I CERTIFY THAT DUE DILIGENCE WAS PERFORMED ON THE FOLLOWING DATES

FROM \_\_\_\_\_ TO \_\_\_\_\_

SIGNATURE \_\_\_\_\_ Print \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

## 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:

"SW" - service charge deduction

"IW" - interest withheld or discontinued

"DW" - dividends withheld or discontinued

"TW" - federal tax withheld due to back up withholding

"OT" - other (Describe in Column 11) may not be used in the electronic NAUPA file.

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, Securities, Description or Comments) Describe the property being reported. For tangible property, a description of the item. For Securities, the cusip number and issue name, For cash, any additional information that we may need to identify the account.

**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 20_____	TYPE OF REPORT <input type="checkbox"/> CASH <input type="checkbox"/> SECURITIES <input type="checkbox"/> MUTUAL FUNDS <input type="checkbox"/> TANGIBLE
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)	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)	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)
	IDENTIFYING NUMBER (3)					TYPE AMOUNT (8a) / (8b)			
<b>EXAMPLE:</b> 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
<b>TOTALS BROUGHT FORWARD FROM PREVIOUS PAGE</b>					\$	\$	\$		
<b>AP-2, 07/2001 SUBMIT YOUR REPORT AND REMITTANCE BY NOVEMBER 1 OF REPORT YEAR (MAY 1 FOR INSURANCE COMPANIES)</b>					\$	\$	\$	<b>TOTALS CARRIED FORWARD TO NEXT PAGE</b>	

NUMBER THE OWNERS SEQUENTIALLY (1)	PROPERTY CODE (2)	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)	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)
	IDENTIFYING NUMBER (3)					TYPE AMOUNT (8A) / (8B)			
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
<b>TOTALS BROUGHT FORWARD FROM PREVIOUS PAGE</b>					\$	\$	\$		
<b>SUBMIT YOUR REPORT AND REMITTANCE BY NOVEMBER 1 OF REPORT YEAR (MAY 1 FOR INSURANCE COMPANIES)</b>					\$	\$	\$	<b>TOTALS CARRIED FORWARD TO NEXT PAGE</b>	

## 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, including email and telephone number. Fill in the name, address and Federal Tax I.D. number of your organization as it appeared on the most recent report.

**Section B:** Provide the details for the report that this refund request relates to. Enter the dollar amount of the refund requested.

**Section C:** Choose the type of refund you are requesting.

1. Use **Box 1** if your request relates to the entire report and is not specifically for an account on the report. Attach documentation to support your refund request.
2. Use **Box 2** if your request for a refund is for a specific account on your report. If you are requesting a refund for multiple accounts, you may provide an Excel spreadsheet listing for the detail on each account, with a summary total in Section B for the Total Amount of refund requested.

Provide information about the REPORTED OWNER and SECOND OWNER (where applicable). Fill in the name(s) and address as originally reported. ***Please note: refund requests cannot be made for accounts reported in the Aggregate, unless you have previously provided detail owner information for each account that makes up the Aggregate total.***

Please check the box for the type of refund and attach corresponding documentation. If the account was reported in error, or the payee is no longer due the funds, a brief written explanation is needed. If the owner has already been paid, just document this by attaching the back and front copy of the cancelled check or proof of the reactivation of the owner account.

**Section D:** Sign the Affidavit according to the instructions.

**Section E:** Please return this completed form with original signatures to the mailing address (keep a copy for your records). Copies or faxed forms are not acceptable.



\*\*For office use only\*\*

### UNCLAIMED PROPERTY HOLDER CLAIM FORM

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

ID # \_\_\_\_\_

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 \_\_\_\_\_  
 Holder's Name \_\_\_\_\_ Holder Federal I.D. No. \_\_\_\_\_  
 Holder's Address \_\_\_\_\_  
 E-mail address \_\_\_\_\_

B. Report Information: Date Reported to State \_\_\_\_\_ Total Amount of Report \_\_\_\_\_

C. Select type of refund request:

**1. Over-remittance on report, not related to specific account(s)**

Remittance did not agree with reported amount     Estimate remittance paid was greater than report amount

Supporting documentation for this refund is attached.

*OR*

**2. Requesting refund on specific account reported as:**

Owner Last Name	First	Middle	Second Owner Last Name	First	Middle
Number and Street			City	State	Zip

Attached supporting documentation for this refund:

Account was reported in error - please explain     Payee is no longer due these funds – please explain

Payee has already been issued a replacement check or credited with this amount

    a. back and front copy of cancelled check or receipt showing payment to original owner *or*

    b. proof of reactivation of account.

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.

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

_____ Printed Name	_____ (Title)	_____ Signature	_____ Date
_____ Printed Name	_____ (Title)	_____ Signature	_____ Date

E. 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.trsvirginia.gov](http://www.trsvirginia.gov)

Please Note: In order to be valid, your original signature must appear on this document. Copies or faxed reproductions of signatures are not acceptable.

Rev 01/2013

## **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 5% 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	

E-Mail to: [Report.Remit@trs.virginia.gov](mailto:Report.Remit@trs.virginia.gov) , or

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

## Reporting Unclaimed Property Checklist

- You MUST complete the AP-1 form, **unless you have nothing to report (a Negative Report)**.

Pay careful attention to these sections:

- 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 **“Owner and Property Data”**?

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.(FEIN-23-6019000)? Have you included statements showing the transfer of the shares to MAC & Co.(FEIN-23-6019000)?
- 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”?