



Unclaimed Property

STATE OF MAINE



Holder Report Forms & Instructions

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As State Treasurer, I thank you for your help in returning unclaimed property to its rightful owner in Maine. Your report of unclaimed property is the first and most important step to finding the owners. We are always trying to find new ways to make filing your annual report as easy as possible. In this booklet, I hope you will find helpful instructions and useful forms to guide you through this process.



Please check the table of contents on the left for a quick reference to specific types of unclaimed property your business may be holding. Most reports are due November 1, but there are some steps that must begin a few months before that. Once you have filed your report, my office catalogs those assets and publishes the list on the web for all to search (www.maine.gov/upsearch). Owners or heirs can search for lost accounts that were forgotten or misplaced and even file a claim electronically.

This year, our office returned more than \$16 million back to rightful owners. Without your diligence, record keeping, and reporting to us, that would not have been possible. Thank you for your continued effort. If you have any questions, please feel free to contact us.

Terry Hayes
Maine State Treasurer

Getting Started

Identify

1

Identify the Unclaimed Property that you hold. This includes any type of outstanding check, savings and checking accounts inactive for 3 years, unclaimed wages, dividends, credit balances, gift certificates, stored value cards and other property as described on [pages 4-5](#).



Notify

2

Try to locate the owners of the Unclaimed Property that you hold. You can do this by sending a letter to the owner at the owner's last known address during the legal notification period (also called the *Due Diligence Period*) as identified below, which is not more than 120 days or less than 60 days before the report is filed. For example, for reports due on November 1, attempt to locate the owners between July 1 and September 1. An Owner Notification sample letter is provided on [page 7](#).

Legal Notification Time Line

All Holders (Except as noted below)

July 1 - June 30

July 1 - September 1
(120 days before filing - 60 days before filing)

November 1

1) REPORTING PERIOD

2) LEGAL NOTIFICATION PERIOD

3) REPORT & REMITTANCE DUE

Life Insurers & Gift Card Issuers

January 1 - December 31

January 1 next year - March 1 next year
(120 days before filing - 60 days before filing)

May 1 next year

3

Report By

All reports must be sent electronically (see page 8) and remit funds to State Treasurer.

Make checks payable to Treasurer, State of Maine. Life Insurers and Issuers of Gift Certificates/Obligations and Stored Value Cards (selling \$250,000 or more in cards) must report by May 1st. All other holders must report by November 1st.



Need Assistance?

Office of the State Treasurer
 Attn: Unclaimed Property
 39 State House Station
 Augusta, ME 04333-0039

Telephone: 207-624-7470
 Toll Free (in Maine) 888-283-2808
 Fax: 207-287-2367

Email: up.holderinquiry@maine.gov
www.maine.gov/unclaimed

| SAMPLE REPORT OF UNCLAIMED PROPERTY OWNERS* | | | | | | | |
|---|---------------------|---|---|-------------------|----------------------------------|-----------------------|---------------------------------|
| Owners Name and Beneficiary [if applicable] (Last, First, Middle Initial)** | Relationship Code** | Last Known Address [Number & Street, City, State & Zip] | Social Security # and Date of Birth or Federal Tax ID # | Amount Remitted** | Account # Certificate # Policy # | Date of Last Activity | Property Code [see pages 4&5]** |
| Doe, John, D. | SO | 123 ABC Way Anything, ME. 99999 | 123-45-6789 | \$500.00 | 123456 | 12/13/71 | AC01 |
| Doe's Donuts | BU | 456 DEF Place Anything, ME. 99999 | 12-3456789 | \$500.00 | 78910 | 12/13/71 | UT01 |

* For illustrative purposes only.

** Required fields

Property Codes with Dormancy Periods

| Code | Description | Years | Code | Description | Years |
|----------------------------|-----------------------------------|-------|---------------------------------------|---|-------|
| Account Balances | | | Insurance | | |
| AC01 | Checking Accounts | 3 | IN01 | Individual Policy Benefits or Claims | 3 |
| AC02 | Savings Accounts | 3 | IN02 | Group Policy Benefits or Claim | 3 |
| AC03 | Matured CD or Savings Certificate | ★ | IN03 | Proceeds Due Beneficiaries | 3 |
| AC04 | Christmas Club Funds | 3 | IN04 | Proceeds from Matured Policies | 3 |
| AC05 | Money on Deposit to Secure Funds | 3 | IN05 | Premium Refunds – Individual | 3 |
| AC06 | Security Deposits | 3 | IN06 | Unidentified Remittances | 3 |
| AC07 | Unidentified Deposits | 3 | IN07 | Other Amounts Due Under Policy | 3 |
| AC08 | Suspense Accounts | 3 | IN08 | Agent Credit Balances | 3 |
| AC20 | Prefunded Bank Cards | 3* | IN09 | Drafts Unpresented for Payment | 3 |
| AC21 | Other Accounts | 3 | IN21 | Other Insurance Related Property | 3 |
| AC50 | Other Account Balances Owing | 3 | IN77 | Limiting Age | 3 |
| AC80 | Non Interest Bearing Savings | 3 | IN99 | Aggregate Insurance Property | 3 |
| AC81 | Non Interest Bearing Club Acct | 3 | | | |
| AC99 | Aggregate Account Balances Due | 3 | Individual Retirement Accounts | | |
| Official Checks | | | IR01 | Cash | 3 |
| CK01 | Cashier's Checks | 3 | IR02 | Mutual Funds | 3 |
| CK02 | Certified Checks | 3 | IR03 | Securities | 3 |
| CK03 | Registered Checks & Bank MO's | 3 | IR05 | Cash (Roth) | 3 |
| CK04 | Treasurer's Checks | 3 | IR06 | Mutual Funds (Roth) | 3 |
| CK05 | Drafts | 3 | IR07 | Securities (Roth) | 3 |
| CK06 | Warrants – Uncashed State Checks | 1 | Maine Specific | | |
| CK07 | Money Orders – Non Bank | 7 | ME01 | Lawyer Trust Account | 3 |
| CK08 | Traveler's Checks | 15 | Mineral Proceeds | | |
| CK09 | Foreign Exchange Checks | 3 | MI01 | Net Revenue Interests | 3 |
| CK10 | Expense Checks | 3 | MI02 | Royalties | 3 |
| CK11 | Pension Checks | 3 | MI03 | Overriding Royalties | 3 |
| CK12 | Credit Checks or Memos | 3 | MI04 | Production Payments | 3 |
| CK13 | Vendor Checks | 3 | MI05 | Working Interests | 3 |
| CK14 | Checks Written Off to Income | 3 | MI06 | Bonuses | 3 |
| CK15 | Other Outstanding Official Checks | 3 | MI07 | Delay Rentals | 3 |
| CK16 | CD Interest Checks | 3 | MI08 | Shut-In Royalties | 3 |
| CK17 | Bills of Exchange | 3 | MI09 | Minimum Royalties | 3 |
| CK21 | Other Checks | 3 | MI21 | Other Mineral/Royalty Property | 3 |
| CK99 | Aggregate Uncashed Checks | 3 | MI99 | Aggregate Mineral/Royalty Payments | 3 |
| College Savings | | | Miscellaneous | | |
| CS01 | Cash | 3 | MS01 | Wages, Payroll, Salary | 1 |
| CS02 | Mutual Funds | 3 | MS02 | Commissions | 1 |
| CS03 | Securities | 3 | MS03 | Worker's Compensation Benefits | 3 |
| Court Funds | | | MS04 | Payment for Goods and Services | 3 |
| CT01 | Escrow Funds | 1 | MS05 | Customer Overpayments | 3 |
| CT02 | Condemnation Awards | 1 | MS06 | Unidentified Remittances | 3 |
| CT03 | Missing Heirs' Funds | 1 | MS07 | Unrefunded Overcharges | 3 |
| CT04 | Suspense Accounts | 1 | MS08 | Accounts Payable | 3 |
| CT05 | Other Court Deposits | 1 | MS09 | Credit Balances/Accounts Receivable | 3 |
| CT06 | Public Aid Child Support Checks | 1 | MS10 | Discounts Due | 3 |
| CT09 | Court Ordered Refunds | 1 | MS11 | Refunds/Rebates Due | 3 |
| CT10 | Restitution | 1 | MS12* | Unredeemed Gift Certificates/Gift Cards | 2 |
| CT11 | Bail Refund | 1 | MS13 | Unclaimed Loan Collateral | 3 |
| CT21 | Other Court/State/Municipal Gov | 1 | MS14 | Pension & Profit Sharing Plans | 3 |
| CT98 | Intestate Succession to State | 1 | MS15 | Dissolution or Liquidation | 1 |
| CT99 | Aggregate Government Property | 1 | MS16 | Miscellaneous Outstanding Checks | 3 |
| Health Savings Plan | | | MS17 | Miscellaneous Intangible Property | 3 |
| HS01 | Health Savings Account | 3 | MS18 | Suspense Liabilities | 3 |
| HS02 | Health Savings Account Investment | 3 | MS19 | Deposit Rent/Lease/Unused Svcs | 3 |
| | | | MS20* | Stored Value Cards | 2* |
| | | | MS99 | Aggregate Miscellaneous Property | 3 |

| Code | Description | Years | Code | Description | Years |
|-------------------|---------------------------------|-------|--|---------------------------------------|-------|
| Securities | | | Safe Deposit/Safekeeping | | |
| SC01 | Dividends | 3 | SD01 | Safe Deposit Box Contents | 3 |
| SC02 | Bond Interest Payments | 3 | SD02 | Other Safekeeping Contents | 3 |
| SC03 | Principal Payments | 3 | SD03 | Other Tangible Property | 3 |
| SC04 | Equity Payments | 3 | SD04 | Unclaimed Loan Collateral | 3 |
| SC05 | Profits | 3 | SD99 | Other Safekeeping | 3 |
| SC06 | Funds Paid to Purchase Shares | 3 | Trust Property | | |
| SC07 | Funds for Stocks & Bonds | 3 | TR01 | Paying Agent Accounts | 3 |
| SC08 | Stock Returned by Post Office | 3 | TR02 | Undelivered/Uncashed Dividends | 3 |
| SC09 | Cash for Fractional Shares | 3 | TR03 | Funds Held in Fiduciary Capacity | 3 |
| SC10 | Unexchanged Stock of Successor | 3 | TR04 | Escrow Accounts | 3 |
| SC11 | Other Certificates of Ownership | 3 | TR05 | Trust Vouchers | 3 |
| SC12 | Underlying Shares | 3 | TR06 | Pre-Need Funeral Plans | 3 |
| SC13 | Funds for Liquidation of Stock | 3 | TR12 | Other Trust Funds | 3 |
| SC14 | Debentures | 3 | TR21 | Other Trust Property | 3 |
| SC15 | US Government Securities | 3 | TR99 | Aggregate Trust Property | 3 |
| SC16 | Mutual Funds | 3 | Utilities | | |
| SC17 | Warrants or Rights | 3 | UT01 | Utility Deposits | 1 |
| SC18 | Matured Bond Principal | 3 | UT02 | Membership Fees | 3 |
| SC19 | Dividend Reinvestment Plans | 3 | UT03 | Refunds or Rebates | 1 |
| SC20 | Credit Balances | 3 | UT04 | Capital Credit Distributions | 3 |
| SC21 | Distributions – Multi Fund A | 3 | UT05 | Utility Gift Certificates/Phone Cards | 2 |
| SC22 | Convertible Securities | 3 | UT50 | Other Utility Monies Owing | 3 |
| SC23 | Preferred Securities | 3 | UT99 | Aggregate Utility Property | 3 |
| SC24 | Fixed Income Securities | 3 | All Other Property | | |
| SC25 | Real Estate Based Securities | 3 | ZZZZ | Properties Not Listed Above | 3 |
| SC26 | Direct Registration Securities | 3 | ZZ01 | Resolution Trust Company | 1 |
| SC27 | Book Entry Shares | 3 | ZZ02 | Housing and Urban Development | 1 |
| SC30 | Bond Principal & Interest | 3 | ★ ^{AC03} Automatically renewable CDs whose term is longer than 1 year are presumed abandoned at the date of maturity following the 5th renewal. All others are 3 years. | | |
| SC31 | Cash for Unexchanged Shares | 3 | * ^{AC20} Dormancy as of 12/31 for report due 11/1. | | |
| SC32 | Stock Liquidation/Redemption | 3 | * ^{MS12} and ^{MS20} No expiration permitted. See Title 33, Chapter 41 §1956 G. | | |
| SC42 | Municipal Bond Interest Pyt | 1 | | | |
| SC43 | Municipal Bond Principal Pyt | 1 | | | |
| SC44 | Muni Bond Prin & Int Pyts | 1 | | | |
| SC97 | Demutualization | 2 | | | |
| SC98 | Stock and Related Cash | 3 | | | |
| SC99 | Aggregate Securities Related | 3 | | | |

Need more information?

Assistance is just a mouse click away – www.maine.gov/unclaimed

Email: up.holderinquiry@maine.gov

Call or Fax

Toll Free: 888-283-2808 • Local: 207-624-7470

Fax: 207-287-2367

Relationship Codes

| <u>CODE</u> | <u>DESCRIPTION</u> |
|-------------|----------------------------------|
| 1S | 1ST REPORTED OWNER |
| AE | ESTATE ADMIN |
| AF | ATTORNEY FOR |
| AG | AGGREGATE FOR HOLDER |
| AK | AKA |
| AN | JOINT - AND |
| BN | BENEFICIARY |
| BU | BUSINESS |
| CN | CONSERVATOR |
| CO | CARE OF |
| CS | CUSTODIAN |
| DB | DBA (doing business as) |
| EF | ESCROW FUNDS |
| ES | ESTATE OF |
| FB | FBO |
| GN | GUARDIAN FOR |
| HR | HEIR TO ESTATE |
| IN | INDIVIDUAL |
| IT | IN TRUST FOR |
| JN | JOINT - AND |
| JS | JT W ROS (right of survivorship) |
| JT | JOINT TENANT |
| LH | LIENHOLDER |
| LT | LIFE TENANT |
| OR | JOINT - OR |
| OZ | ORGANIZATION |
| PA | POA |
| PD | PAYABLE ON DEATH |
| PR | PERSONAL REPRESENTATIVE |
| PY | PAYEE |
| RP | REPRESENTATIVE PAYEE |
| SO | SOLE OWNER |
| ST | SUCCESSOR TRUSTEE |
| TC | TENANTS IN COMMON |
| TF | TRUSTEE FOR |
| TO | TREASURY - ME |
| TR | TRUSTEE |
| UG | UNIFORM GIFT TO MINOR ACT |
| UN | UNKNOWN |
| UT | UNIFORM TRANSFER TO MINOR ACT |
| UW | UNDER THE WILL OF |

Sample Letter – Owner Notification

Notification letters must be sent for any property valued at \$50 or more. The letters must be sent no more than 120 days or less than 60 days before the report is filed. (see page 2)

July 1, YEAR

Sandy Jones (Owner Name)
123 Main Street
City Name, State USA 12345

RE: (Property Description)

We are holding unclaimed property of at least \$50 due to the person listed above. The owner may claim this property by contacting us at the address and/or phone number listed below:

Holder Information: Company Name
Address
Phone Number

If we do not hear from you before *(insert the last date by which the company can remove items for refunds before reporting to the State)*, the law requires us to submit this property to the State Treasurer's Office. The State Treasurer will hold this property forever or until the owner claims it.

Sincerely,
Unclaimed Property Dept.



PLEASE SIGN BELOW TO ACKNOWLEDGE OWNERSHIP OF THE ABOVE LISTED FUNDS

| | | | |
|---|--|--|----------|
| SIGNED | | DATE | |
| STREET ADDRESS (INCLUDE NUMBER) | | STATE | ZIP CODE |
| CITY | | | |
| ACTION TO BE TAKEN (PLEASE CHECK ONE) | | | |
| <input type="checkbox"/> REISSUE CHECK (ORIGINAL IS / IS NOT ENCLOSED) | <input type="checkbox"/> UPDATE ACCOUNT (PASSBOOK IS / IS NOT ENCLOSED) | <input type="checkbox"/> CLOSE ACCOUNT AND SEND CHECK (PASSBOOK IS / IS NOT ENCLOSED) | |
| <input type="checkbox"/> OTHER (EXPLAIN) | | | |
| COMMENTS: | | | |
| | | | |
| | | | |
| | | | |



FILE ELECTRONICALLY

WAYS TO FILE:

- 1) **E-mail (preferred):** UPEXchange and HRS Pro files are automatically encrypted and can be safely e-mailed to up.holderinquiry@maine.gov.
- 2) **Secure Encrypted E-mail (preferred):** For unencrypted files, send an e-mail request to up.holderinquiry@maine.gov. You will receive an e-mail response (ZixMail). Reply to this secure e-mail, attach your holder report file and send.
- 3) **Third Party (preferred):** There are a number of companies that provide unclaimed property holder services. Amongst some of them are ETM, Chesapeake, and Xerox.
- 4) **Mail CD to:**
Office of the State Treasurer
Attn: Unclaimed Property
39 State House Station
Augusta, ME. 04333-0039

Note: All files must be in the standard NAUPA format (for more information see www.unclaimed.org/reporting/free-holder-reporting-software/). Please include your company name as the file name so your report can easily be identified.

LATE REPORTING PENALTIES:

A late report may be subject to interest at a rate of 18% or 10% above the annual rate of the most recent issue of 52 week US Treasury bills. See Title 33, Chapter 41 §1975.

An extension may be requested **before** the date for filing the report. The administrator may grant the extension for good cause. See Title 33, Chapter 41 §1958.

ONLINE REPORTING:

The Office of the State Treasurer is pleased to offer an online unclaimed property reporting service. This system allows Holders to report unclaimed property electronically to the State Treasurer, regardless of operating system.

This free tool is intended for holders with up to 10 properties to report.
https://www.maine.gov/treasurer/unclaimed_property/HolderReports/

You must send a signed holder report form (see page 9) or verification checklist from 3rd party with your remittance or via e-mail if you are remitting electronically.

HOLDER REPORT FORM

FOR OFFICE USE ONLY

HID _____ RID _____

REPORT YR _____

AMT \$ _____ #SHS _____

CK# _____ / ____ / ____

 NEGATIVE REPORT (CHECK IF NOTHING TO REPORT)

INFORMATION ABOUT HOLDER

1. Holder Name _____ Tax ID# _____
(YOUR COMPANY NAME) (FEDERAL EMPLOYER IDENTIFICATION NUMBER)d/b/a Name _____
(IF ANY)2. Mailing Address _____ City _____ ST _____ Zip _____
(YOUR COMPANY ADDRESS)3. Contact Person _____ Title _____
(NAME & TITLE OF PERSON WHO SUPPLIED INFORMATION)4. Phone (____) _____ Ext _____ Email _____
(TELEPHONE NUMBER & EMAIL ADDRESS FOR CONTACT PERSON)

5. State of Incorporation _____ Type of Business _____

6. Does this report include: (A) All branches and divisions? Yes No (B) All subsidiaries? Yes No

INFORMATION ABOUT PROPERTY YOU ARE REPORTING

Period _____ to _____
(ENTER THE PERIOD COVERED BY THIS REPORT)

TANGIBLE PROPERTY (Stocks, Mutual Funds, and Safekeeping Contents)

Number of Shares of Stocks or Mutual Funds (Reported & Remitted) _____

Number of Safe Deposit Box Contents/Safekeeping Items _____
(THESE ITEMS MUST BE DELIVERED TO THE STATE ON JUNE 1 AFTER FILING THE REPORT)

INTANGIBLE PROPERTY (Bank Accounts, Outstanding Checks, Gift Obligations, etc.)

Total Number of Items Reported _____ Total Dollar Amount Reported \$ _____

Amount of 40% Deduction \$ _____
(FOR GIFT OBLIGATIONS & STORED VALUE CARDS ONLY)Total Dollar Amount Remitted \$ _____
(MAKE CHECK PAYABLE TO TREASURER, STATE OF MAINE)DATA DELIVERY FORMAT Email _____ CD-ROM Other _____
(DATE EMAIL WAS SENT)

VERIFICATION

State of _____ County of _____

I, _____, swear that I have prepared or have caused to be prepared, and have examined this report as to property presumed unclaimed under 33 M.R.S.A. Ch. 41. I am duly authorized to execute this verification by the holder and by law. To the best of my knowledge and belief said report is true, correct, and complete.

Signature_____
Title

INSTRUCTIONS FOR REPORTING SECURITIES/STOCK

- **All DTC eligible shares MUST be deposited through DTC or DWAC (if not DTC participant) as follows:**

Nominee Name:
Katahdin & Co.
DTC Participant # 901
Agent bank # 26500
Account # 822439
FEIN# 16-1674447

- **Register Book Entry Shares/ DRP/Direct Registration Shares (DRS) as follows:**

Nominee Name:
Katahdin & Co.
FEIN# 16-1674447
c/o Xerox Business Services
100 Hancock St, 10th Floor
Quincy, MA 02171

***Please note: Please pay all dividends earned on DRP accounts as cash – Do not reinvest.**

- **Register and deliver Physical Certificates ONLY for non-DTC eligible shares as follows:**

Nominee Name:
Katahdin & Co
FEIN# 16-1674447
The Depository Trust Company
Attn: BNY Mellon/Branch Deposit Department
570 Washington Blvd - 5th Floor
Jersey City, NJ 07310

- **Closed End Mutual Fund**

Accounts held for the state of Maine:
Katahdin & Co
c/o Xerox Business Services,
100 Hancock St, 10th Floor,
Quincy MA 02171

When funds are registered to MAC & Co, please make sure that interested party statements are sent to Xerox Business Services, 100 Hancock St, 10th Floor, Quincy MA 02171. Attn Mutual Fund Operations

***Please note: Please pay all dividends earned on DRP accounts as cash – Do not reinvest.**

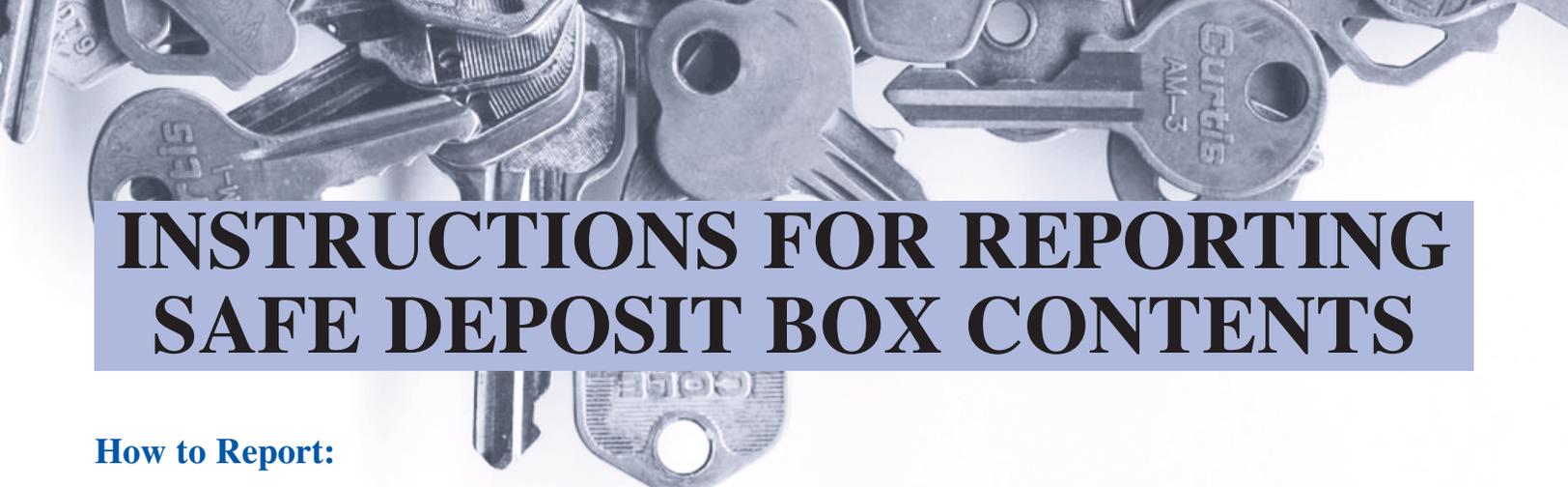
- **Open Ended Mutual Fund**

Accounts held for the state of Maine:
MAC & Co.
State of Maine-Account AUZF0233702
Mutual Fund Operation
PO Box 3198
Pittsburgh, PA 15230-3198
Account # 822439
FEIN 23-6019000

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

***Please note: Please pay all dividends earned on DRP accounts as cash – Do not reinvest.**

A detailed list, including CUSIP numbers, number of shares, issue names, DTC participant numbers and date of deposit/transfer MUST be faxed to Xerox Business Services at 617-722-9660, Attn: Custody Department at least 3-4 days prior to deposit\transfer. Remember to include a copy of the detailed list with the holder report filed with the State Treasurer.
For more information, please call Xerox Business Services State Client Liaison at 617-722-9654.



INSTRUCTIONS FOR REPORTING SAFE DEPOSIT BOX CONTENTS

How to Report:

Safe deposit box contents must be reported to the state where the contents are held. Information on the contents of boxes located in Maine must be reported by November 1 with your electronic report.

When to Remit:

Send safe deposit box contents or safekeeping items no later than June 1st following filing of the November report. A letter will be sent from our office to coordinate the delivery schedule. Please attach an inventory of the contents to the outside of each package.

What to Report:

Owner Information

- A) Be sure to include information that would aid in identification, such as Jr., Mrs., and Dr., etc., after the middle name or initial.
- B) Corporate titles and the like should be entered exactly as adopted, except that the word “The” should be placed at the end of the name line.
- C) If a safe deposit box has additional owners, the names of each must be shown with the relationship (for example, “trustee for,” “and,” “or,” etc.).

Holder Information

Enter the amounts still owing to the holder. These amounts might include unpaid safe deposit box rental charges, drilling fees, safekeeping costs, certified mailing costs, etc. **DO NOT DEDUCT** any of these costs from any cash that may be in the box at this time. Following the sale of this property by the State Treasurer, the Holder may request reimbursement for eligible expenses up to the remaining balance on the property item.

Property Information – ONE ITEM PER LINE OF DESCRIPTION

Enter an itemized description of the safe deposit box or safekeeping contents. The safe deposit box contents will be accepted or rejected based on the description provided. Use the following examples and guidelines in completing your descriptions:

- a) one gold-colored ring with 2 clear stones
- b) one pair clip-on earrings, each with one ruby-like stone
- c) one coin wrapper containing 50 U.S. pennies dated 1918-1964 (if wrapper is empty, please indicate)
- d) one pellet gun with black metal barrel and plastic grip

All packages containing weapons MUST be clearly marked.

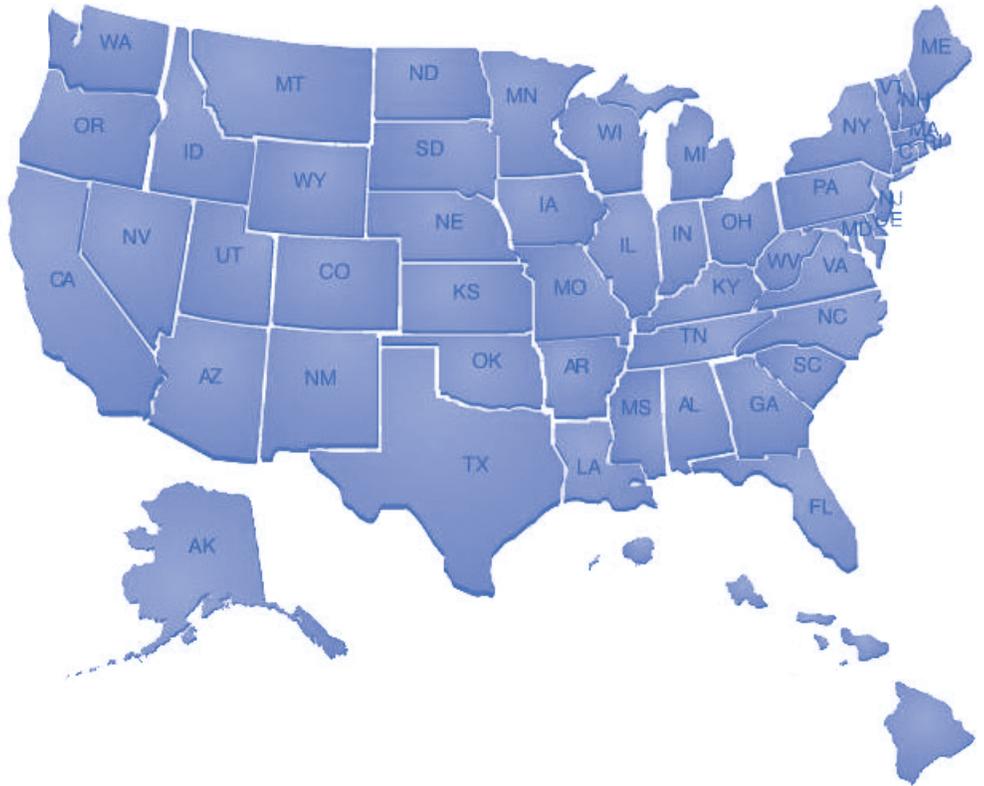


Reporting for Other States

Holding less than \$1000 and 10 items for another state?

Reciprocal Reporting

If you are a business located and incorporated in the state of Maine, you may be able to file ONE Unclaimed Property Report with Maine's State Treasurer. In each case, you must confirm with the other state that they allow such reporting as some states, such as New York, Delaware, and California, do not. In all cases, the dormancy periods, due diligence requirements and all other laws of the owner's state apply. Maine will not accept or safekeeping properties for out-of-state owners. Maine's Unclaimed Property Administrator will report the properties belonging to out-of-state owners to the appropriate state in June.



The State of Maine sends reciprocal reports to ALL states, regardless of any existing agreement.

Here's How

If you are holding less than \$1000 and 10 items for owners in another state and wish to file these items with the State of Maine follow these steps:

1. Verify with the state of address that it is permissible to report to Maine.
2. Group owners by state.
3. Check the dormancy period for the state of last known address.

*If the state of address does not allow reciprocal reporting you must report directly to that state.

*Stock properties must be reported directly to the state of address.

*Safe deposit boxes must be reported to the state where they are held.

General FAQs

What is Unclaimed Property?

All property unclaimed by its owner for a specific period of time, called a dormancy period. Unclaimed intangible property may include: dormant savings and checking accounts, unclaimed wages, dividends, credit balances and any type of outstanding check. Tangible property may include contents of safe deposit boxes or other safekeeping depository (for a more detailed list, see [pages 4 & 5](#)).

When should bank accounts for the benefit of a minor be reported?

In the case of a deposit for the benefit of a minor, the later of 3 years after either the last indication of interest by the owner or the date on which the minor reaches 18 years of age. We interpret “for the benefit of” to mean an account in which the funds may be used only for the benefit of the minor and that upon the 18th birthday of the minor the account passes to the sole possession of the minor. This does not include an account that simply includes the name of a person who is a minor and is regardless of dormancy fees.

What attempts are made by the State to find the rightful owner?

The Treasurer’s office publishes unclaimed properties in its searchable database located at www.maine.gov/unclaimed. This website is promoted throughout the year and allows claimants to both search and file claims for property in their name. Additionally, we utilize several avenues of outreach, including, but not limited to: direct mailings, television and radio appearances, targeted contact with town offices to make owners aware of property received in the latest reporting period. The Treasurer’s office also receives support from State legislators who are an important part of our outreach program as they utilize their extensive networks to locate owners of unclaimed property in their districts each year.

Do I need to file my report electronically?

Yes. We appreciate all reports filed electronically.

Who is a Holder?

All business entities that possess or have custody of unclaimed property.

What happens if a holder does NOT report unclaimed property?

A holder who fails to report, pay or deliver property within the time prescribed by law may be assessed interest from the date the property should have been reported. In addition the state may impose penalties of \$200-\$1000 per day.

Is there a minimum amount?

No. Businesses must report all unclaimed property, no matter how small. The State Treasurer safeguards the property forever.

Do I need to include the detail (names, addresses, social security numbers and amounts) for aggregate items?

Many holders choose to report the detail (name, address, SSN, ect.) as it exists in their records. The Treasurer's office recommends reporting such detail on all items as this gives us the best chance at returning the funds to their rightful owner.

Can I file items under \$50.00 as “Aggregate?”

Yes. However, many holders choose to report the detail (name, address, SSN, etc.) as it exists in their records. The Treasurer's office recommends reporting such detail on all items as this gives us the best chance at returning the funds to their rightful owner.

What if my business sold gift certificates or gift cards that have not been redeemed?

Gift certificates/obligations are reportable by May 1st of the third calendar year after, but not including, the year in which they were sold. The dormancy period for gift cards is 2 years as of December 31. The amount unclaimed is 60% of the face value. No dormancy fees or inactivity charges are allowed. Effective for Gift Certificates sold on or after 12/31/2011, if a gift certificate was sold by a single issuer who, in the past calendar year, sold no more than \$250,000 in face value of gift certificates, the gift certificates would not be reportable as unclaimed property.

What is the dormancy period for municipalities and government entities?

There is a one year dormancy period for all property types held by municipalities and government entities. The definition of "government" for unclaimed property would include municipalities and school administrative units as defined by their respective statutes.

What is activity?

An owner-generated transaction on or communication about an account or the negotiation of a check or other instrument by the payee.

Glossary of Terms

Abandoned/Unclaimed Property - Tangible or intangible property that is unclaimed by its rightful owner after a significant period of time, (see pages 4-5 for details). This does not include real estate, animals and vehicles.

Abandonment Period - See Dormancy Period.

Activity - An action taken on property by the owner, which may include making a deposit or withdrawal, writing a memorandum to the holder, or taking any action that according to the law is adequate to determine that the owner is aware of the property.

Affidavit - A written declaration made under oath before a notary public or other authorized officer of the court.

Aggregate - A group of multiple individual owner accounts reported in one lump sum total.

Demutualization - A reorganization, in which a mutual insurance company becomes a stock company. This is accomplished through the payment of stock or cash to policyholders upon the discontinuation of the mutual company. Demutualization has no impact on the actual insurance policy. {claims-info.com}

Date of Last Activity - The most recent date that the owner and the holder of the property made "active" contact with each other. This is also known as the "date of last activity." Examples of activity dates include the issue date of a check and a customer's date of deposit into a checking account.

Dormancy Period - The period of time, also referred to as the abandonment period, during which an owner of property does not take action on his property. (See Activity.) The dormancy period is determined by the type of property and may vary from 1 to 15 years. (For a complete list, see pages 4-5.)

Due Diligence - The reasonable and meaningful degree of effort required by law of an unclaimed property holder to find the rightful owner before the property is sent to the state. Usually this is in the form of an Owner Notification Letter.

Escheat - When the title to property is transferred to the state, making the state the legal owner. The State of Maine acts as the custodian of reported property and does not take title by escheat.

Gift Card - Please see Gift Obligation.

Gift Certificate - Please see Gift Obligation.

Gift Obligation - An obligation of a business association arising from a transaction between the business association and a consumer to provide goods or services from a single issuer at a future date. This includes, but is not limited to, a gift certificate, gift card, on-line gift account or other representation or evidence of the obligation.

Holder - The entity or person who controls the unclaimed property until it is transferred to the owner or the state on behalf of the owner.

Indemnification - An agreement that protects a party from loss by transferring the responsibilities to a third party. The state of Maine indemnifies the holder, protecting the holder from liability, and assumes the responsibility to return the property to the owner.

Indemnity Bond - An insurance policy that protects the state from future claims against property once paid to a claimant.

Intangible Property - Property that cannot be held in your hand, something that is abstract, or represented by a symbol. For example, an ownership interest in a company is represented by a stock certificate; a bank balance is represented by a passbook or a statement.

NAUPA - National Association of Unclaimed Property Administrators, an organization of state representatives who have responsibility for overseeing state unclaimed property programs. {www.unclaimed.org}

Owner - A person having legal or equitable claim to the unclaimed property.

Person - Any individual, business association, governmental subdivision or agency, public corporation or authority, estate, trust, two or more persons having a joint or common interest, or any other legal or commercial entity.

Prefunded Bank Card - A device issued by a financial organization that enables the cardholder to transfer the underlying funds to multiple merchants at the merchants' point of sale terminals. The term "multiple merchants" means all merchants of goods or services, not just those associated with the issuer or a particular business or group of businesses, that accept electronic transactions.

Stored Value Card - A card that provides a way to make a transaction for goods or services from a single issuer using magnetic stripe technology to store information about funds that have been prepaid on it. This does not include prefunded bank cards.

Tangible Property - Personal property that is physical in nature. A diamond ring and a silver coin are examples.

To request an extension

All requests for extensions must be in writing and submitted to the Treasurer BEFORE the reporting deadline. Please use the form provided on www.maine.gov/unclaimed property. See Title 33, Chapter 41 §1953 6.



Need assistance?

Contact:
Office of the State Treasurer
Attn: Unclaimed Property
39 State House Station
Augusta, ME 04333-0039

Telephone: 207-624-7470
Toll Free (in Maine) 888-283-2808
Fax: 207-287-2367
Email: up.holderinquiry@maine.gov
www.maine.gov/unclaimed

Checklist

- Have you mailed an **Owner Notification? Page 7.**
- Have you signed the **Holder Verification Form? Page 9.**
- Have you filed your report electronically?
- Have you included the remittance for all items except safe deposit box contents? Checks are payable to: Treasurer State of Maine. For account information to wire funds e-mail up.holderinquiry@maine.gov or call 207-624-7470.

For stock and/or mutual funds:

- Have you faxed a summary of the securities report to Maine's account representative at Xerox Business Services?
- Have you mailed the original certificates/statements to The Depository Trust Co. in Maine's nominee name, Katahdin & Co? **Page 10.**

