

# ***HOLDER CLAIMS PROCESSING GUIDE***

| <b>STATE</b>    | <b>CLAIM FORMS</b>                       | <b>DOCUMENTATION<br/>NEEDED TO PROCESS<br/>CLAIM</b>  | <b>COMMENTS</b>  | <b>APPROXIMATE<br/>TURNAROUND<br/>FOR PAYMENT</b> |
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| <i>Alabama</i>  | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims.   | During the reporting period (November 1) it may take longer to return the funds (for that report year) due to the effort of the program to finalize and reconcile the remittance report  | 60 days   |
| <i>Alaska</i>   | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims.   | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. Priority given to holder reimbursements. | Two weeks to one month                            |
| <i>Arizona</i>  | Both state form and NAUPA form accepted. | Holders must use the same AZ Claim Form 600, however, they would follow the instructions listed on the form for businesses. |  | Two weeks   |
| <i>Arkansas</i> | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims.   |  | 30 days   |

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| <i>California</i>           | Prefers state form which can be obtained from State web site www.sco.ca.gov<br>Will accept NAUPA form. | No special forms or procedures. Follow instructions provided for business claims.  |   | Two to four weeks     |
| <i>Colorado</i>             | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  |   | Two weeks             |
| <i>Connecticut</i>          | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  | State has a Corporate Claims Service for business claims designed to facilitate the claims process.   | Approximately 30 days |
| <i>Delaware</i>             | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. | Three weeks           |
| <i>District of Columbia</i> | Both state form and NAUPA form accepted.   | Forms and instructions are similar to the individual claim process.  |   | Approximately 30 days |
| <i>Florida</i>              | Both state form and NAUPA form accepted.   | Requires written authorization by an officer for whoever signs the claim form, vouching for their authority to act on behalf of the company. |   | Two to four weeks     |

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| <i>Georgia</i>  | Prefer state-specific form, but will accept NAUPA form   | No special forms or procedures. Follow instructions provided for business claims. |  | 30 days           |
| <i>Hawaii</i>   | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims. |  | Up to 90 days     |
| <i>Idaho</i>    | State requires a letter from the holder asking for reimbursement and proof that the funds have been returned to the owner. NAUPA form accepted                           | No special forms or procedures. Follow instructions provided for business claims. |  | 14 days           |
| <i>Illinois</i> | Both state form and NAUPA form accepted. If the asset value is under \$100 the form does not need a notary, if the asset value is over \$100 the form must be notarized. | No special forms or procedures. Follow instructions provided for business claims. | If the organization is inactive State requires all of the above and the Articles of Dissolution, final tax return, or bankruptcy documentation.  | Four to six weeks |
| <i>Indiana</i>  | NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims. | Holders may also request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. |                   |

| STATE            | CLAIM FORMS   | DOCUMENTATION<br>NEEDED TO PROCESS<br>CLAIM                                       | COMMENTS   | APPROXIMATE<br>TURNAROUND<br>FOR PAYMENT |
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| <i>Iowa</i>      | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error.  | Three weeks                              |
| <i>Kansas</i>    | If an online reporter, reimbursement request can be made online. However, if a paper reporter, both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims. |  | Two weeks                                |
| <i>Kentucky</i>  | Prefer state-specific form, but will accept NAUPA form  | The procedures are different and there is a specific form for holder claims.      |  | Six weeks or less                        |
| <i>Louisiana</i> | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. Priority given to holder reimbursements. | Four to six weeks                        |
| <i>Maine</i>     | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. | Holders may also request reimbursement with a letter. Priority given to holder reimbursements.   | Two to four weeks                        |

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| <i>Maryland</i>      | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims. | Claims for reimbursement of individual amounts exceeding \$1000.00 must include documentation showing proof of payment or reinstatement of individual's account.  | Four to six weeks  |
| <i>Massachusetts</i> | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims. |   | Three to six weeks |
| <i>Michigan</i>      | Both state form and NAUPA form accepted. | Indemnity agreement required with claim form.                                     | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. | Six weeks          |
| <i>Minnesota</i>     | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims. |   | Six to eight weeks |
| <i>Mississippi</i>   | Both state form and NAUPA form accepted. | No special forms or procedures. Follow instructions provided for business claims. |   | Four to six weeks  |

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| <i>Missouri</i> | Both state form and NAUPA form accepted. Additionally, State usually requires an affidavit and authorization to claim from the company unless the claimant is the contact person on the holder report. | No special forms or procedures. Follow instructions provided for business claims. | State has one specific processor who deals with holder claims in an effort to expedite them.  | Within 90 days   |
| <i>Montana</i>  | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. | Four weeks   |
| <i>Nebraska</i> | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims. | If using State claim form, indicate that it is a holder reimbursement and provide documentation why they are seeking a refund.  | Refunds issued quarterly, usually in January, April, July, and October |
| <i>Nevada</i>   | State prefers NAUPA form, but will accept a letter.  | No special forms or procedures. Follow instructions provided for business claims. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. | Four weeks   |

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| <i>New Hampshire</i>  | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error.       | Two weeks           |
| <i>New Jersey</i>     | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. | State asks that holders not to submit reimbursement requests for stock property. Instead, direct the claimant(s) to State for payment.  | Four to six weeks   |
| <i>New Mexico</i>     | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. |   | Three to four weeks |
| <i>New York</i>       | Both state form and NAUPA form accepted. State form available on State web site:<br><a href="http://www.osc.state.ny.us/ouf/corporate_form.pdf">http://www.osc.state.ny.us/ouf/corporate_form.pdf</a> | No special forms or procedures. Follow instructions provided for business claims. | State has a Corporate Claims Unit that handles holder claims. State requests holders provide as much information as possible for the initial search, i.e. subsidiary names and FEIN, mergers/previous names, etc. | About six months    |
| <i>North Carolina</i> | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. | If the holder cannot prove the address on the account, an affidavit relieving the State from all liability is required.   | Four to six weeks   |
| <i>North Dakota</i>   | Both state form and NAUPA form accepted.  | No special forms or procedures. Follow instructions provided for business claims. |   | Six to eight weeks  |

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| <i>Ohio</i>                        | Ohio will accept the NAUPA form instead of a request letter.   | Additional special policy requirements   | The 5% administrative fee is not applied to holder reimbursements. | 4 – 6 weeks if the holder presents all required materials |
| <i>Oklahoma</i>                    | Requires State form which can be obtained from State website<br><a href="http://www.state.ok.us/~sto/">www.state.ok.us/~sto/</a> | No special forms or procedures. Follow instructions provided for business claims.  | Remittances made payable directly to Holder                        | 90 days   |
| <i>Oregon</i>                      | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims. On-line claim form available at <a href="http://www.oregonstatelands.us">www.oregonstatelands.us</a> |  | Within 60 days  |
| <i>Pennsylvania</i>                | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  |  | 30 days   |
| <i>Province of Quebec</i>          | Requires state form  | Completed claim form and proof of ownership  |  | Up to 90 days   |
| <i>Commonwealth of Puerto Rico</i> | Requires state form  | SS or TIN, copy of two government issued Ids with photo, and proof of ownership  |  | Three to six weeks  |
| <i>Rhode Island</i>                | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  |  | Two to three weeks  |

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| <i>South Carolina</i> | Both state form and NAUPA form accepted.               | No special forms or procedures. Follow instructions provided for business claims. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. Priority given to holder reimbursements. | Two to three weeks |
| <i>South Dakota</i>   | Both state form and NAUPA form accepted.               | No special forms or procedures. Follow instructions provided for business claims. | When requesting reimbursement, include TAX ID #. May also request reimbursement on business letterhead, providing owner name, amount, date it was remitted, and proof that it was paid to the correct owner.   | 15 to 30 days      |
| <i>Tennessee</i>      | Both state form and NAUPA form accepted.               | No special forms or procedures. Follow instructions provided for business claims. | Specific instructions on claiming can be found on State internet site <a href="http://www.treasury.state.tn.us">www.treasury.state.tn.us</a>   | Three to six weeks |
| <i>Texas</i>          | Both state form and NAUPA form accepted.               | Business or Multi-Corporate claim forms required                                  | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error.  | Two to three weeks |
| <i>Utah</i>           | Prefer state-specific form, but will accept NAUPA form | No special forms or procedures. Follow instructions provided for business claims. | Priority given to holder claims.   | Two to three weeks |

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| <i>Vermont</i>       | State requires a letter from the holder asking for reimbursement and proof that the funds have been returned to the owner. NAUPA form accepted | No special forms or procedures. Follow instructions provided for business claims.  |  | One month           |
| <i>Virginia</i>      | State prefers State form, but will accept NAUPA form.  | No special forms or procedures. Follow instructions provided for business claims. However, if claim is being made through a locator, the holder is required to sign claim form. Payment is made directly to the holder and not to the locator. | For holders with numerous subsidiaries or related businesses, State suggests holder mail or fax the list to the division and request a comprehensive search. It is not recommended to submit individual inquiry forms via the website. | 30 to 60 days       |
| <i>Washington</i>    | Both state form and NAUPA form accepted.   | Businesses filing a claim are required to complete the Business Affidavit which is found on the State website <a href="http://ucp.dor.wa.gov">http://ucp.dor.wa.gov</a>  | If a merger or name change has occurred then State requires proof showing any changes from what was reported to the entity that is claiming the funds.   | Four to eight weeks |
| <i>West Virginia</i> | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  |  | Six to eight weeks  |
| <i>Wisconsin</i>     | Both state form and NAUPA form accepted.   | No special forms or procedures. Follow instructions provided for business claims.  | Recommend holders seeking reimbursement contact State and request expedited processing.  | Three to four weeks |

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| <i>Wyoming</i> | Accepts NAUPA form | If State has previously paid holder, and holder is still at same address and has the same FEIN as the previously paid claims, State does not require a completed claim form. | Holders may request reimbursement by writing a letter identifying property, report year, amount(s) to be reimbursed, and documentation that the owner has been paid or the item had been reported in error. Priority given to holder claims. | Two weeks |
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