

# Reporting Year 2019



## GEORGIA UNCLAIMED PROPERTY

REPORT INSTRUCTIONS AND FORMS

FOR

INSURANCE COMPANIES

**REPORTING 25 OR MORE ACCOUNTS?**  
**FREE SOFTWARE TO FILE ELECTRONICALLY**

**HRS PRO LOCATED AT**  
**[HTTP://WWW.WAGERS.NET](http://www.wagers.net)**

**USER'S GUIDE FOR THIS PROGRAM IS  
AVAILABLE ON THE WEBSITE. THE PROGRAM  
HAS AN EXCEL TEMPLATE THAT ALLOWS YOU  
TO PLACE INFORMATION INTO AN EXCEL FILE  
AND THEN IMPORT IT INTO THE NATIONAL  
ASSOCIATION OF UNCLAIMED PROPERTY  
ADMINISTRATORS (NAUPA) FORMAT  
PROGRAM.**

**FOR MORE INFORMATION EMAIL US AT**  
**[UCP.REPORTING@DOR.GA.GOV](mailto:UCP.REPORTING@DOR.GA.GOV)**

**PHONE: (855) 329-9863**

# UNCLAIMED PROPERTY

## INTRODUCTION

The Disposition of Unclaimed Property Act, O.C.G.A. Section 44-12-190 et. seq., (the "Act") protects the rights of owners of abandoned property and relieves those holding the property of the continuing responsibility to account for such property. Under the Act, when someone ("holder") holds property that belongs to someone else ("owner") but has lost contact with that owner for a specified period of time ("dormancy period"), that holder must turn over ("remit") the property to the state. The remittance must be accompanied by a report describing the property and contain certain information that will help the state advertise the property and take other steps to return the property to the rightful owner. The state serves as custodian for any property remitted under the Act, allowing the owners or their heirs an opportunity to claim their property in the future.

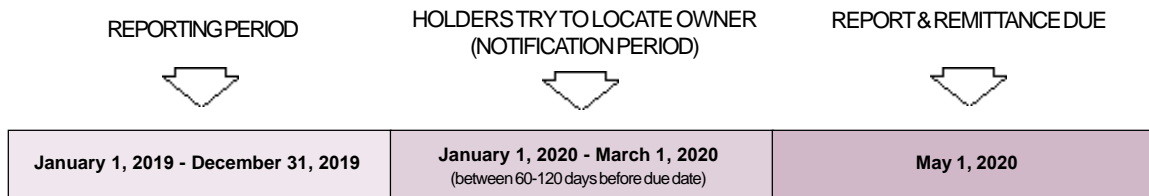
This booklet contains reporting forms and instructions to help holders comply with the Act. UP-1 INS, "HOLDER REPORT FORM" contains information about the entity making the report. UP-2 INS, "OWNER DETAIL REPORT FORM" contains a list of the individual owners and the specific property accounts. Both forms must be completed and submitted with your remittance check. An electronic report replaces the need for a UP-2 INS form.

## WHO MUST REPORT

Anyone that has abandoned property must remit it to the state if they have held the property for longer than the dormancy period. The Unclaimed Property Act applies to both for profit and non-profit businesses as well as governmental entities. Holders incorporated in Georgia must report and remit to this state any unclaimed property of owners having a Georgia address, or an incomplete, unknown or foreign address. Holders not incorporated in Georgia must report and remit unclaimed property belonging to an owner having a Georgia address.

## Unclaimed Property Time Line

### INSURANCE COMPANIES



**If you are filing for the first time, the report should include all property dated prior to December 31, 2014.**

**STEPS FOR FILING YOUR ANNUAL UNCLAIMED PROPERTY REPORT**

**STEP 1: IDENTIFY THE UNCLAIMED PROPERTY** required to be remitted the Georgia Department of Revenue, Unclaimed Property Program. Examples of property to be remitted to the state as unclaimed property include savings and checking accounts, unclaimed wages, dividends, credit balances and outstanding checks. For a complete listing of the types of property that must be remitted under the Act, refer to Page 4.

**STEP 2: TRY TO LOCATE THE OWNERS OF THE UNCLAIMED PROPERTY IDENTIFIED IN STEP 1.**

This process is defined as "due diligence." If an account has a value of \$50 or more, the law requires that holders must make an effort to communicate with an owner prior to remitting the property to the state. You can do this by sending a first class letter to the owner's last known address at least 60 days, but no more than 120 days, before remitting the owner's property to the state. A sample due diligence letter can be found on Page 6.

**STEP 3: SEND YOUR REPORT AND CHECK PAYABLE TO** the Georgia Department of Revenue, Unclaimed Property Program. Submit by May 1, 2020

**SECURITIES:** Securities must be transferred to Georgia's custodial account with Wells Fargo Advisors, DTC Number 0141, Account Number 7888-0087. DTC Transfer Form UP-3 INS must accompany the Holder Summary Report.

**Example Property Types**

See Page 4 for complete list.

HOLDER TYPE	PROPERTY TYPE	DORMANCY PERIOD	REPORTING PERIOD	LAST ACTIVITY DATE	NOTIFICATION PERIOD	REPORT & REMIT DUE
Insurance Company	Unclaimed Wages	1 Year	1/1/19 - 12/31/19	1/1/18 - 12/31/18	1/1/20 - 3/1/20	5/1/20
Insurance Company	Unc. Matured Policy Benefits	5 Years	1/1/19 - 12/31/19	1/1/14 - 12/31/14	1/1/20 - 3/1/20	5/1/20

**EXAMPLE (A)**

If you are an insurer and have identified uncashed payroll checks dated 1/1/18 - 12/31/18, you should report them as unclaimed property for the reporting period 1/1/19 - 12/31/19. You should attempt to notify the payee of the check at the payee's last known address between 1/1/20 - 3/1/20. If these attempts fail, you must remit the face amount of each unclaimed payroll check with the report you file by 5/1/20.

**EXAMPLE (B)**

If you are an insurer and have identified uncollected matured policy benefits dated 1/1/14 - 12/31/14, you should report them as unclaimed property for the reporting period 1/1/19 - 12/31/19. You should attempt to notify the insured/beneficiary at the insured/beneficiary's last known address between 1/1/20 and 3/1/20. If these attempts fail, you must remit the policy value with the report you file by 5/1/20.

# PROPERTY CODES WITH DORMANCY PERIODS

CODE	YEARS	CODE	YEARS
<b>Account Balances</b>		<b>Mineral Proceeds</b>	
AC01	5	MI01	5
AC02	5	MI02	5
AC03	5	MI03	5
AC04	5	MI04	5
AC05	5	MI05	5
AC06	5	MI06	5
AC07	5	MI07	5
AC08	5	MI08	5
AC99	5	MI09	5
		MI99	5
<b>Official Checks</b>		<b>Safe Deposit/Safekeeping</b>	
CK01	5	SD01	2
CK02	5	<b>Miscellaneous</b>	
CK04	5	MS01	1
CK05	5	MS02	1
CK06	5	MS03	5
CK07	7	MS04	5
CK08	15	MS05	5
CK09	5	MS06	5
CK10	5	MS07	5
CK11	5	MS08	5
CK12	5	MS09	5
CK13	5	MS10	5
CK14	5	MS11	5
CK15	5	MS12	5
CK16	5	MS13	5
CK99	5	MS14	5
<b>Educational Savings Accounts (includes Coverdell Educational Savings Accounts and College Savings Plans)</b>		MS15	1
CS01	5	MS16	5
CS02	5	MS17	5
CS03	5	MS18	5
CS04	5	MS99	5
Reserved for Educational Savings Accounts (Code Reserved for future use)		<b>Securities</b>	
<b>Court Funds</b>		SC01	5
CT01	5	SC02	5
CT02	5	SC03	5
CT03	5	SC04	5
CT04	5	SC05	5
CT05	5	SC06	5
CT99	5	SC07	5
<b>Health Savings Plans</b>		SC08	5
HS01	5	SC09	5
HS02	5	SC10	5
<b>Insurance</b>		SC11	5
IN01	5	SC12	5
IN02	5	SC13	5
IN03	5	SC14	5
IN04	5	SC15	5
IN05	5	SC16	5
IN06	5	SC17	5
IN07	5	SC18	5
IN08	5	SC19	5
IN09	2	SC20	5
IN99	5	SC21	5
<b>Traditional IRA, SEP IRA, SARSEP IRA and SIMPLE IRA</b>		SC99	5
IR01	5	<b>Trust Property</b>	
IR02	5	TR01	5
IR03	5	TR02	5
IR04	5	TR03	5
Reserved for Traditional IRA, SEP IRA, SARSEP IRA and SIMPLE IRA (Code reserved for future use)		TR04	5
<b>Roth IRA</b>		TR05	5
IR05	5	TR99	5
IR06	5	<b>Utilities</b>	
IR07	5	UT01	5
IR08	5	UT02	5
Reserved for Roth IRA (Code reserved for future use)		UT03	5
		UT99	5
		<b>All Other Property</b>	
		ZZZZ	5
		Properties Not Identified Above	

## OWNER RELATIONSHIP CODES

RELATION TYPE CODE	RELATION TYPE
AD	Administrator
AF	Attorney For
AG	Agent For
AN	And
AO	And/Or
BF	Beneficiary
CC	Co-Conservator
CF	Custodian For
CN	Conservator
EX	Executor or Executrix
FB	For Benefit Of
GR	Guardian For
IN	Insured
JC	Joint Tenants in Common
JT	Joint Tenants with Right of Survivorship
OR	Or
P	Primary Owner
PA	Payee
PO	Power of Attorney
RE	Remitter
SO	Sole Owner
TE	As Trustee For
UG	Uniform Gift to Minors Act (UGMA)

# SAMPLE LETTER FOR OWNER NOTIFICATION

January 1, YEAR

Ray Smith (Owner Name)  
4321 Right Ave.  
City Name, State 98765

RE: (Description of Property)

Dear Mr. Smith:

Our records indicate that we are holding the following property due to you:

Owner Name	Social Security #	Identifying #	Description
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Please complete the statement at the bottom of this letter to indicate your understanding of this property and mail to:

HOLDER NAME  
CONTACT PERSON OR DEPARTMENT  
HOLDER ADDRESS  
CONTACT PHONE NUMBER (OPTIONAL)

You must return this letter by (DATE). If you fail to do so, we will deliver your property to the Georgia Department of Revenue, Unclaimed Property Program as required by law. After this date, any attempts to reclaim your property will need to be directed to the Georgia Department of Revenue.

Sincerely,  
Unclaimed Accounts

## STATEMENT

\_\_\_ This property belongs to me.

\_\_\_ This property does not belong to me.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

# INSTRUCTIONS FOR FORM UP-1 INS

**The form UP-1 INS must accompany all holder reports**

## **HOLDER INFORMATION:**

Please type or print your report.

**ITEM 1-** Enter your federal employer identification number.

**ITEM 2-** Enter your business name and mailing address.

**ITEM 3-** If this report is being prepared by an agent on behalf of the business, enter the agent's name and address.

**ITEM 4-** Enter the name of the person completing the form.

**ITEM 5-** Enter the telephone number for the person completing the form.

**ITEM 6-** Enter the e-mail address for the person completing the form.

**ITEM 7-** Enter the date your business was incorporated or registered.

**ITEM 8-** Enter the state where your business is registered or incorporated.

**ITEM 9-** Describe your primary business activity (i.e. life insurance, property insurance, insurance).

**ITEM 10-** Enter the total number of employees for your business.

**ITEM 11-** Enter your annual sales volume or total amount of policies written as reflected on your most recent tax return.

**ITEM 12-** Enter the total amount of policies written to Georgia citizens during the last calendar year.

**ITEM 13-** Enter your company's total assets as reflected on your most recent year end balance sheet.

## **REPORT INFORMATION:**

**ITEM 14A-** Enter the total number of accounts \$50 or more on your owner report (Form UP-2 INS).

**ITEM 14B-** Enter the total dollar value of accounts \$50 or more listed on your owner report (Form UP-2 INS).

**ITEM 14C-** Enter the total number of accounts less than \$50, excluding dividends. Accounts less than \$50, excluding dividends, may be reported in a lump sum.

**ITEM 14D-** Enter the total dollar value of accounts less than \$50 (Form UP-2 INS).

**ITEM 14E-** Enter total of Item 14B and 14D.

**ITEM 14F-** Enter total number of shares of stock.

**NOTE: Zero balance/negative balance reports are required (use form UP-1 INS).**

## **VERIFICATION:**

The report must be signed by a CFO, partner or company officer.

**IF FEWER THAN 25 PROPERTIES, GO TO OWNER REPORT FORM (UP-2 INS) TO PROVIDE A DETAILED LISTING OF THE UNCLAIMED ACCOUNTS REFLECTED IN ITEM 14E. IF REPORTING 25 PROPERTIES OR MORE, CREATE A NAUPA FORMATTED CD WITH AN ELECTRONIC FILE.**





# INSURANCE COMPANY HOLDER REPORT FORM 2019

**This form must accompany all holder reports**

ARE YOU A 1ST TIME FILER? Y [ ] N [ ] DID YOU ATTACH A CD? Y [ ] N [ ] ELECTRONIC  
FILERS: Submit a UP-1 INS for each business included on the CD. ZERO BALANCE REPORTS REQUIRED

HOLDER INFORMATION				
1. FEDERAL EMPLOYER ID#		2. HOLDER (Business Name)		
ADDRESS				
CITY, STATE, ZIP CODE				
3. IS THIS REPORT BEING PREPARED BY AN AGENT ON BEHALF OF THE HOLDER? Y [ ] N [ ] IF YES, FURNISH AGENT NAME AND ADDRESS:				
4. NAME OF CONTACT PERSON		5. TELEPHONE (     )	6. E-MAIL ADDRESS	
7. DATE OF INCORPORATION	8. STATE OF INCORPORATION	9. PRIMARY BUSINESS ACTIVITY		
10. NO. OF EMPLOYEES	11. ANNUAL SALES/PREMIUMS	12. PREMIUMS WRITTEN IN GA	13. TOTAL ASSETS	
REPORT INFORMATION				
<b>INTANGIBLE PROPERTY</b> - (Outstanding Checks)				
14a. Total accounts \$50 or more _____		14b. Dollar Value \$ _____		
14c. Total accounts less than \$50 _____		14d. Dollar Value \$ _____		
14e. Report Total \$ _____				
<b>OTHER PROPERTY</b> (Securities)				
14f. Number of shares of stock _____				
VERIFICATION STATEMENT				
I, _____, certify that I have caused to be prepared and have examined this report totaling \$ _____ as to property presumed abandoned under the Disposition of Unclaimed Property Act for the year ended as stated, that I am duly authorized to execute this verification by the holder and that I believe said report to be true, correct and complete.				
_____ Signature of Responsible Officer			_____ Printed or Typed Name of Responsible Officer	
_____ Title of Responsible Officer/Agent			_____ Date	
FOR OFFICE USE ONLY				
CD	CHECK NUMBER	CHECK DATE	CHECK AMOUNT	
DATE DEPOSITED	BATCH NO.	RECEIPT NO.	REPORT ID	HOLDER NO.

# INSTRUCTIONS FOR FORM UP-2 INS

**If you are reporting twenty-five (25) properties or more, they must be reported on a NAUPA formatted CD in lieu of form UP-2 INS**

Form UP-2 INS provides detailed information about the unclaimed property. This information is used to verify rightful ownership of person(s) attempting to claim the property.

Enter your business name and federal employer identification number on each page of your owner report.

List owners alphabetically by last name.

You may list one entry for accounts less than \$50. (EXAMPLE: 100 accounts of \$40 or less totaling \$4,000)

**This report can be filled out in your computer window and then printed.  
To orient the page to landscape hold down Shift, Control, + .**

**ITEM 1-** Refer to the "Property Code" listing on Page 4. Enter the property code that identifies the property reported.

**ITEM 2-** Enter the identifying number assigned to the property by your business (i.e. account number, check number, policy number, etc.).

**ITEM 3-** Enter the owner's name as listed on your business's records. If the account has more than one owner, specify whether the joint owner is a custodian, guardian, trustee or beneficiary.

**ITEM 4-** Refer to the "Relationship Type Code" listing on Page 5. Enter the relation code that properly identifies the owner relationship.

**ITEM 5-** Enter the social security number or tax identification number of the account owner as reflected on your business's records.

**ITEM 6-** Enter the date of last transaction or the date of last contact with the owner.

**ITEM 7-** Enter the account balance remitted.

**ITEM 8-** Enter the total of the accounts detailed on the page.

**ITEM 9-** Enter Grand Total if last page.

Attach the owner report form (UP-2 INS) to the holder report form (UP-1 INS).

Return both forms to:

Georgia Department of Revenue  
Unclaimed Property Program  
4125 Welcome All Road, Suite 701  
Atlanta, GA 30349-1824



# INSTRUCTIONS FOR SECURITIES DTC TRANSFER CONFIRMATION FORM UP-3 INS

Please type or print your report.

This report must accompany your “UP-1 INS – Holder Report Summary Form” and holder report.

**ITEM 1** - Enter your HOLDER-ID number as supplied by Georgia Unclaimed Property, if known.

**ITEM 2** - Enter the date that the report was prepared.

**ITEM 3** - Enter the full stock issue name as shown by issuing authority.

**ITEM 4** - Enter stock symbol.

**ITEM 5** - Enter the CUSIP number for each issue.

**ITEM 6** - Enter the total number of shares transferred to Georgia’s Unclaimed Property Custodian – Wells Fargo Advisors.

**ITEM 7** - Enter date that the DTC transfer occurred.

**ITEM 8** - Enter grand total of Item 6.

The report must be certified as accurate, as indicated by the signature of an officer of the institution.

Register all securities to:

**Georgia Revenue Commissioner  
Tax ID: 58-6002015**

Send to:

**Georgia Department of Revenue  
Unclaimed Property Program  
4125 Welcome All Rd, Suite 701  
Atlanta, GA 30349**

REMITTING ABANDONED SECURITIES	MUTUAL FUND REGISTRATION
<p>1. Securities must be electronically transferred to Georgia’s custodial account. Use the following information when making this transfer:</p> <p>CUSTODIAN - Wells Fargo Advisors DTC NUMBER - 0141 GEORGIA’S ACCOUNT NUMBER - 7888-0087</p> <p>2. Use Form UP-3 INS to record confirmation of securities transfer.</p>	<p>Wells Fargo Clearing Services, LLC FBO State of Georgia Bin #77371939 2801 Market Street St. Louis, Mo. 63103</p> <p>Tax ID: 23-2384840 Branch: 00180 DTC: 0141 REP# 0018007</p>



# 2019 SECURITIES DTC TRANSFER CONFIRMATION FORM UP-3 INS

**This form must accompany all holder reports.**

Page \_\_\_\_\_ of \_\_\_\_\_

HOLDER NAME	ADDRESS
DTC #	FEIN

GA HOLDER ID # (1)	HOLDER REPORT DATE (2)
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This form is used to notify the Georgia Unclaimed Property Program that all securities reported as unclaimed property have been transferred to the state's custodian, Wells Fargo Advisors. New state reporting requirements mandate the transfer of all eligible shares using DTC. Specific instructions for completing this form and transferring the shares can be found in the accompanying "Instructions for Securities DTC Transfer Confirmation Form UP-3 INS."

STOCK ISSUE NAME (3)	STOCK SYMBOL (4)	CUSIP # (5)	TOTAL SHARES TRANSFERRED (6)	DTC TRANSFER DATE (7)

GRAND TOTAL OF SHARES TRANSFERRED (8)

I, the undersigned, certify that the securities listed above have been successfully transferred via DTC to Wells Fargo Advisors, custodian for The State of Georgia on the date(s) indicated.

Signed \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_

# INSTRUCTIONS FOR HOLDER REIMBURSEMENT FORM

Use Form UP-15, the Holder Reimbursement Form, to reclaim funds previously delivered to the State. Funds are paid directly to the holder and holder claims are normally processed within thirty days of receipt.

**ABANDONED ACCOUNT INFORMATION** - This section of the form requests the account information as detailed on the annual report.

**ITEM 1-** Enter the account name exactly as it appeared on the annual report.

**ITEM 2-** If there were multiple names on the account, enter the secondary account name.

**ITEM 3-** Enter the address as detailed on the annual report.

**ITEM 4-** Enter the account number as detailed on the annual report.

**ITEM 5-** Enter the property code as detailed on the annual report.

**ITEM 6-** Enter the account balance delivered to the state as detailed on the annual report.

**WHO IS REQUESTING REIMBURSEMENT** - The information in this section pertains to the holder requesting a reimbursement.

**ITEM 7-** Enter the tax identification number for the holder (bank or company).

**ITEM 8-** Enter the name of the bank or company requesting the reimbursement. It should be the same as the name listed on the annual report.

**ITEM 9-** Enter the mailing address for the holder. The check will be mailed to this address.

**ITEM 10-** Enter the year the property was reported.

**ITEM 11-** Enter the name, email address and telephone number of the person completing the form.

**ITEM 12-** Enter the page number of the annual report that provided detail of the account.

**AGGREGATE VERIFICATION** - Complete this section ONLY IF the account was less than \$50 and submitted in a lump sum total.

**ITEM 13a-** Enter the report year.

**ITEM 13b-** Enter the total aggregate amount for the report year.

**ITEM 13c-** Enter the amount that is due to the owner.

**ITEM 13d-** Enter the owner's name.

**AFFIDAVIT AND INDEMNITY AGREEMENT** - This should be signed by two employees. The CFO/ Financial Manager should sign in the area "Authorized Official." The person completing the form should sign as "Holder Representative" and provide an authorization letter to claim funds on behalf of the holder, proof of account, company photo ID, and proof customer has been paid by holder.

**Please note these signatures must be notarized.**



# HOLDER REIMBURSEMENT FORM

<b>ABANDONED ACCOUNT INFORMATION</b>		
1. ACCOUNT NAME		
2. SECONDARY ACCOUNT NAME (if applicable)		
3. REPORTED ADDRESS		
4. ACCOUNT NUMBER	5. PROPERTY CODE	6. ACCOUNT BALANCE REMITTED
<b>WHO IS REQUESTING REIMBURSEMENT</b>		
7. TAX ID#	8. HOLDER NAME	
9. ADDRESS		10. REPORT YEAR
11. CONTACT PERSON / EMAIL ADDRESS / TELEPHONE NUMBER  (      )		12. PAGE NUMBER
<b>AGGREGATE VERIFICATION (complete only if account is less than \$50)</b>		
It is hereby verified that for report year 13a. 20_____, 13b. \$_____ was remitted in an aggregate amount. Of this amount, 13c. \$_____ was remitted in the name(s) of 13d. _____ .		
<b>AFFIDAVIT AND INDEMNITY AGREEMENT</b>		
It is hereby certified that this claim is valid, just and due. This claim has not been previously paid to the holder. Request is hereby made to the Georgia Revenue Commissioner to return to the holder the above stated account that previously was paid to owner. Upon return of this property to the holder, the Georgia Department of Revenue, Unclaimed Property Officers and Employees are indemnified and held harmless for any damages, claims or losses of any kind resulting from payment of this claim. The holder agrees to return the property to the Georgia Department of Revenue, Unclaimed Property Program if it is later determined that rightful ownership has been established by another party.		
_____ SIGNATURE OF AUTHORIZED OFFICIAL	_____ SIGNATURE OF HOLDER REPRESENTATIVE	
_____ TITLE OF AUTHORIZED OFFICIAL	_____ TYPED NAME OF HOLDER REPRESENTATIVE	
Sworn to and subscribed before me, this _____ day of _____		
_____ TYPED NAME OF NOTARY PUBLIC		
_____ SIGNATURE OF NOTARY PUBLIC		

## **ADDITIONAL INSTRUCTIONS AND INFORMATION**

### **REPORT CHECKLIST** - Before filing your report, have you?

- Sent owner notification letters to all owners with accounts of \$50 or more?
- Signed Form UP-1 INS statement verification?
- Enclosed a check for the total amount due payable to GEORGIA DEPARTMENT OF REVENUE UNCLAIMED PROPERTY PROGRAM?
- Included federal tax identification number on all pages of the report?
- Electronic filers: Included a clearly labeled CD and a hard copy of Form UP-1 INS to send?
- Securities: Completed DTC Transfer Form UP-3 INS?

### **TO REQUEST AN EXTENSION**

- Reports are due by May 1, 2020. Extensions may be granted of up to 90 days.
- Mail, fax or email a written request to the Unclaimed Property Program at least 30 days prior to the report due date.
- Provide FEIN #, an estimated filing date and the reason for the extension request.

### **REMITTING ABANDONED SECURITIES**

- Securities must be electronically transferred to Georgia's custodial account. Use the following information when making this transfer:

CUSTODIAN - Wells Fargo Advisors  
DTC NUMBER - 0141  
GEORGIA'S ACCOUNT NUMBER - 7888-0087

- Use Form UP-3 INS to record confirmation of securities transfer.

NOTE: If you are unable to electronically transfer securities, remit the physical certificate titled Commissioner, Georgia Department of Revenue.

### **NEED MORE HELP?**

Georgia's Unclaimed Property staff will be glad to answer any questions regarding unclaimed property. Please contact us at:

Georgia Department of Revenue  
Unclaimed Property Program  
4125 Welcome All Road, Suite 701  
Atlanta, GA 30349-1824  
Telephone: (855) 329-9863  
Fax Line: (404) 724-7013  
Email: [ucp.reporting@dor.ga.gov](mailto:ucp.reporting@dor.ga.gov)