Corporate Entities
Report Forms and Instructions

These forms are intended for corporations reporting cash items.

Form UP-1C ..... Page 2-3

UP-2C.....Page 4-5

(Rev. 06/2026)

THE DUE DILIGENCE REQUIREMENTS FOR GEORGIA HAVE CHANGED.

If an account has a value of $50 or more, holders are still required to communicate with an owner prior to remitting the property to the state. However, the form that this communication takes has changed.

Beginning July 1st, 2026, Holders must:

1) **Send notice by first-class letter to the owner's last known address if the property has a value of $50 or more but does not exceed $10,000.**

2) **Send notice by certified mail to the owner's last known address if the property is over $10,000.**

3) **If the holder maintains a valid email address for the owner and the owner has agreed to receive communications electronically, an additional notice must be sent by electronic mail.**

The cost of compliance may not be deducted from the remitted property.

INSTRUCTIONS FOR FORM UP-1C

The form UP-1C 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. retail, manufacturing, services).

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

ITEM 11- Enter your annual sales volume as reflected on your most recent tax return.

ITEM 12- Enter your company's total assets as reflected on your most recent year end balance sheet.

REPORT INFORMATION:

ITEM 13A- Enter the total number of accounts $50 or more on your owner report (Form UP-2C).

ITEM 13B- Enter the total dollar value of accounts $50 or more listed on your owner report (Form UP-2C).

ITEM 13C- 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 13D- Enter the total dollar value of accounts less than $50 (Form UP-2C).

ITEM 13E- Enter total of Item 13b and 13d.

NOTE: Negative balance reports are required. See Table of Contents.

VERIFICATION:

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

IF FEWER THAN 25 PROPERTIES, YOU MAY CHOOSE TO GO TO OWNER REPORT FORM (UP-2G) TO PROVIDE A DETAILED LISTING OF THE UNCLAIMED ACCOUNTS REFLECTED IN ITEM 6E. IF REPORTING 25 PROPERTIES OR MORE, YOU ARE REQUIRED TO SUBMIT REPORTS AS A NAUPA FILE THROUGH GEORGIA'S HOLDER REPORTING PORTAL.

UP-1C (Rev. 06/2026)
GEORGIA DEPARTMENT OF REVENUE
UNCLAIMED PROPERTY PROGRAM

2026 HOLDER REPORT SUMMARY
FORM UP-1C
CORPORATE ENTITIES

This form must accompany all holder reports

ARE YOU A 1ST TIME FILER? Y ☐ N ☐ DID YOU ATTACH A CD? Y ☐ N ☐

ELECTRONIC FILERS: It is not necessary to submit UP-1C if you are reporting online. NEGATIVE BALANCE REPORTS

HOLDER INFORMATION REQUIRED.

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	12. TOTAL ASSETS

REPORT INFORMATION

13a. Total accounts $50 or more _____ 13b. Dollar Value _____

13c. Total accounts less than $50 _____ 13d. Dollar Value _____

13e. REPORT TOTAL $_____

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 as of said date to the best of my knowledge.

_____ Signature of Responsible Officer

_____ Printed or Typed Name of Responsible Officer

_____ Title of Responsible Officer

_____ 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-2C

If you are reporting twenty-five (25) properties or more, they must be reported online in NAUPA format.

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

Please type or print your report.

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)

ITEM 1- Refer to the "Property Code" listing on Page 3 of Introduction. 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 4. 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.

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

Send both forms to:

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

FORM UP-2C (REV 06/2026)
GEORGIA DEPARTMENT OF
REVENUE UNCLAIMED
PROPERTY PROGRAM

CORPORATE ENTITY
OWNER DETAIL REPORT FORM

2026

FEDERAL EMPLOYER ID#	BUSINESS NAME

PAGE _____ OF _____

When reporting twenty-five (25) properties or more, they must be reported online in NAUPA format.

PRO-PERTY CODE (1)	IDENTIFYING NUMBER (2)	OWNER'S NAME, ADDRESS, CITY, STATE AND ZIP, LIST ALPHABETICALLY BY LAST NAME, FIRST AND MIDDLE INITIAL (IF JOINT OWNER, BENEFICIARY, TRUSTEE, ETC. SPECIFY BY NAME) (3)	RELATION TYPE CODE (4)	OWNER(S) SOCIAL SECURITY NUMBER (5)	DATE OF LAST TRANSACTION (6)	AMOUNT REMITTED AS DUE OWNER (7)

TOTAL FOR THIS PAGE (8) $

IF THIS IS THE LAST PAGE, ENTER GRAND TOTAL $

ADDITIONAL INSTRUCTIONS AND INFORMATION

REPORT CHECKLIST - Before filing your report, have you?

- Sent owner notification letters / e-mails to all owners with accounts of $50 or more?
- Sent owner notification letters by Certified Mails to all owners with accounts over $10,000?
- Signed Form UP-1C statement verification? (If not reporting online)
- Submitted payment electronically at https://gareporting.unclaimedproperty.com/ or enclosed a check for the total amount due payable to GEORGIA DEPARTMENT OF REVENUE
- Included federal tax identification number on all pages of the report?
- Electronic filers: Uploaded NAUPA file at https://gareporting.unclaimedproperty.com/?

TO REQUEST AN EXTENSION

- Reports are due by November 1, 2026. Extensions may be granted up to 90 days.
- Email request to ucp.reporting@dor.ga.gov at least 30 days prior to the report due date.
- Provide Company FEIN #, an estimated filing date and the reason for the extension request.

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 Rd Suite 701
Atlanta, GA 30349
Telephone: (855) 329-9863
Fax Line: (404) 724-7013 Email:
ucp.reporting@dor.ga.gov