

**STATE OF GEORGIA
UNCLAIMED PROPERTY
ANNUAL FILING REPORT
REPORT YEAR 2018**



REPORTING 25 OR MORE ACCOUNTS?
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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

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 some-one 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. See the table of contents for the appropriate form for your entity.

Please note that some holders may need to submit more than one report type. Each individual report should be accompanied by a separate CD and remittance.

EXAMPLE: A bank reporting cash, safe deposit box contents and securities
Should file three (3) separate reports, CD's and remittances.
(see forms and instructions)

Entities with no property to remit are required to file a negative report. Please see table of contents for these forms and instructions.

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 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 remit unclaimed property belonging to an owner having a Georgia address.

Unclaimed Property Time Line

ALL HOLDERS (EXCEPT INSURANCE COMPANIES)

July 1, 2017 - June 30, 2018 <small>(Report items reaching dormancy during this time)</small>	July 1, 2018 - September 1, 2018 <small>(no less than 60 days, no more than 120 days)</small>	November 1, 2018
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 REPORTING PERIOD


 HOLDERS TRY TO LOCATE OWNER
 (NOTIFICATION PERIOD)


 REPORT & REMITTANCE DUE

INSURANCE COMPANIES

January 1, 2018 - December 31, 2018	January 1, 2019 - March 1, 2019 <small>(no less than 60 days, no more than 120 days)</small>	May 1, 2019
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If you are filing for the first time, the report should include all property dated prior to June 30, 2013.

STEPS FOR FILING YOUR ANNUAL UNCLAIMED PROPERTY REPORT

STEP 1: IDENTIFY THE UNCLAIMED PROPERTY required to be remitted to 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 3.

STEP 2: ATTEMPT 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 5.

STEP 3: SEND YOUR REPORT AND CHECK PAYABLE TO the Georgia Department of Revenue, Unclaimed Property Program. Insurers must file by May 1. All other holders must file by November 1.

SECURITIES: Securities must be transferred to Georgia’s custodial account with Well Fargo Advisors, DTC Number 0141, Account Number 7888-0087. DTC Transfer Form UP-3S must accompany the Holder Summary Report. See table of contents for forms and instructions for remitting securities.

Example Property Types

See Page 3 for complete list.

HOLDER TYPE	PROPERTY TYPE	DORMANCY PERIOD	REPORTING PERIOD	LAST ACTIVITY DATE	NOTIFICATION PERIOD	REPORT & REMIT DUE
Corporation	Unclaimed Wages	1 Year	7/1/17- 6/30/18	7/1/16 - 6/30/17	7/1/18 - 9/1/18	11/1/18
Insurance Company	Unc. Matured Policy Benefits	5 Years	1/1/18 - 12/31/18	1/1/13 - 12/31/13	1/1/19 - 3/1/19	5/1/19
Banks	Savings Accounts	5 Years	7/1/17 - 6/30/18	7/1/12 - 6/30/13	7/1/18 - 9/1/18	11/1/18
Corporation	Uncashed Travelers Cks.	15 Years	7/1/17 - 6/30/18	7/1/02 - 6/30/03	N/A	11/1/18

EXAMPLE (A)

If you are a corporation and have identified uncashed payroll checks dated 7/1/16 - 6/30/17, you should report them as unclaimed property for the reporting period 7/1/17 - 6/30/18. You should attempt to notify the payee of the check at the last known address between 7/1/18 and 9/1/18. If these attempts fail, you must remit the face amount of each unclaimed payroll check with the report you file by 11/1/18.

EXAMPLE (B)

If you are an insurer and have identified uncollected matured policy benefits dated 1/1/13 - 12/31/13, you should report them as unclaimed property for the reporting period 1/1/18 - 12/31/18. You should attempt to notify the insured/beneficiary at the last known address between 1/1/19 and 3/1/19. If these attempts fail, you must remit the policy value with the report you file by 5/1/19.

PROPERTY CODES WITH DORMANCY PERIODS

CODE	YEARS	CODE	YEARS
Account Balances		Mineral Proceeds	
AC01 Checking Accounts	5	MI01 Net Revenue Interest	5
AC02 Savings Accounts	5	MI02 Royalties	5
AC03 Matured CD or Savings Certificates	5	MI03 Overriding Royalties	5
AC04 Christmas Club Funds	5	MI04 Production Payments	5
AC05 Deposit to Secure Funds	5	MI05 Working Interests	5
AC06 Security Deposits	5	MI06 Bonuses	5
AC07 Unidentified Deposits	5	MI07 Delay Rentals	5
AC08 Suspense Accounts	5	MI08 Shut-In Royalties	5
AC09 Aggregate Account Balance Due	5	MI09 Minimum Royalties	5
		MI99 Aggregate Mineral Interests	5
Official Checks		Safe Deposit/Safekeeping	
CK01 Cashier's Checks	5	SD01 Safe Deposit Box Contents	2
CK02 Certified Checks	5		
CK04 Treasurer's Checks	5	Miscellaneous	
CK05 Drafts	5	MS01 Wages, Payroll, Salary	1
CK06 Warrants	5	MS02 Commissions	1
CK07 Money Orders	7	MS03 Workers' Compensation Benefits	5
CK08 Traveler's Checks	15	MS04 Payment for Goods and Services	5
CK09 Foreign Exchange Checks	5	MS05 Customer Overpayments	5
CK10 Expense Checks	5	MS06 Unidentified Remittances	5
CK11 Pension Checks	5	MS07 Unrefunded Overcharges	5
CK12 Credit Checks or Memos	5	MS08 Accounts Payable	5
CK13 Vendor Checks	5	MS09 Credit Balances/Accounts Receivable	5
CK14 Checks Written Off to Income	5	MS10 Discounts Due	5
CK15 Other Outstanding Official Checks	5	MS11 Refunds Due	5
CK16 CD Interest Checks	5	MS12 Unredeemed Gift Certificates	5
CK99 Aggregate Uncashed Checks	5	MS13 Unclaimed Loan Collateral	5
Educational Savings Accounts (includes Coverdell Educational Savings Accounts and College Savings Plans)		MS14 Pension and Profit Sharing Plans	5
CS01 Cash	5	MS15 Dissolution or Liquidation	1
CS02 Mutual Funds	5	MS16 Miscellaneous Outstanding Checks	5
CS03 Securities	5	MS17 Miscellaneous Intangible Property	5
CS04 Reserved for Educational Savings Accounts (Code Reserved for future use)		MS18 Suspense Liabilities	5
		MS99 Aggregate Miscellaneous Property	5
Court Funds		Securities	
CT01 Escrow Funds	5	SC01 Dividends	5
CT02 Condemnation Awards	5	SC02 Interest (Bond Coupons)	5
CT03 Missing Heirs' Funds	5	SC03 Principal Payments	5
CT04 Suspense Accounts	5	SC04 Equity Payments	5
CT05 Other Court or Public Authority Funds	5	SC05 Profits	5
CT99 Aggregate Court Deposits	5	SC06 Funds Paid to Purchase Shares	5
		SC07 Funds for Stocks of Successor	5
Health Savings Plans		SC08 Shares of Stock (Returned by PO)	5
HS01 Health Savings Account	5	SC09 Cash for Fractional Shares	5
HS02 Health Savings Account Investment	5	SC10 Unexchanged Stock of Successor	5
		SC11 Other Certificates of Ownership	5
Insurance		SC12 Underlying/Outstanding Shares	5
IN01 Individual Policy Benefits of Claims	5	SC13 From Liquidated/Redemption of Stock	5
IN02 Group Policy Benefits or Claims	5	SC14 Debentures	5
IN03 Proceeds Due Beneficiaries	5	SC15 US Government Securities	5
IN04 Proceeds from Matured Policies	5	SC16 Mutual Fund Shares	5
IN05 Premium Refunds	5	SC17 Warrants (Rights)	5
IN06 Unidentified Remittances	5	SC18 Matured Bond Principal	5
IN07 Other Amounts Due Under Policy	5	SC19 Dividend Reinvestment Plans	5
IN08 Agent Credit Balances	5	SC20 Credit Balances	5
IN09 Limited Age	2	SC21 Distributions-Mutual Funds	5
IN99 Aggregate Insurance Property	5	SC99 Aggregate Securities-Related	5
Traditional IRA, SEP IRA, SARSEP IRA and SIMPLE IRA		Trust Property	
IR01 Cash	5	TR01 Paying Agent Accounts	5
IR02 Mutual Funds	5	TR02 Undelivered or Uncashed Dividends	5
IR03 Securities	5	TR03 Funds Held in Fiduciary Capacity	5
IR04 Reserved for Traditional IRA, SEP IRA, SARSEP IRA and SIMPLE IRA (Code reserved for future use)		TR04 Escrow Accounts	5
		TR05 Trust Vouchers	5
Roth IRA		TR99 Aggregate Trust Property	5
IR05 Cash	5	Utilities	
IR06 Mutual Funds	5	UT01 Utility Deposits	5
IR07 Securities	5	UT02 Membership Fees	5
IR08 Reserved for Roth IRA (Code reserved for future use)		UT03 Refunds or Rebates	5
		UT99 Aggregate Utility Property	5
		All Other Property	
		ZZZZ Properties Not Identified Above	5

OWNER RELATIONSHIP CODES

RELATION TYPE CODE	RELATION TYPE CODE
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 (Due Diligence)

July 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