

**REPORTING  
FORMS & INSTRUCTIONS**



**IDAHO**

**Holder Report**

**State of Idaho  
Unclaimed Property**

**Holder Reporting  
Booklet**

**2015**

**Office of the State Treasurer  
Unclaimed Property**



**Ron Crane  
State Treasurer**

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**Ron Crane**  
State Treasurer

Dear Holders of Unclaimed Property:

As custodian of the state's unclaimed property, the State Treasurer's Office is responsible for collecting, safeguarding, and reuniting unclaimed property with its rightful owners or their heirs. The office is charged with ensuring compliance with Idaho Code: Title 14, Chapter 5, including holder reporting of unclaimed property each year. Currently, the state is holding more than \$115 million dollars in unclaimed assets.

I could not have accomplished this on my own. We owe you, the business owner, a great deal of appreciation for this success as you play a critical role in the process. The Idaho State Treasurer's Office believes in forging strong partnerships with businesses to ensure that together we return property to its rightful owners.

To help you complete your statutory obligation of filing your yearly report, we have published this Unclaimed Property Holder Reporting Manual. Please take a few moments to become familiar with the laws and processes.

My staff and I want to assist you in any way possible. Should you need additional assistance or are unsure of certain requirements, please feel free to contact the Unclaimed Property Division via email at [UCPBusinessQuestions@sto.idaho.gov](mailto:UCPBusinessQuestions@sto.idaho.gov) or by calling your Idaho Unclaimed Property Holder Specialist, John Faltin at (208) 332-2977.

With Respect,

A handwritten signature in black ink that reads "Ron Crane". The signature is written in a cursive, flowing style.

Ron Crane  
State Treasurer

# STATE OF IDAHO UNCLAIMED PROPERTY QUICK REFERENCE GUIDE

Make Checks Payable to:	Idaho Unclaimed Property (Please Reference your FEIN)	
Electronic Payments	See <a href="#">page 23</a> for information	
Mail Reports w/ Remittance To:	Idaho Unclaimed Property PO Box 83720 Boise, ID 83720-9101	Physical Address 304 N. 8th St., Suite 208 Boise, ID 83702-5834
Stock Registration & Delivery and Mutual Funds	See <a href="#">pages 13 and 14</a>	
Dividend Reinvestment Plans:	See <a href="#">Pages 13 and 14</a>	
Safe Deposit Boxes:	See <a href="#">page 24</a> for Safe keeping instructions.	
Remit & Report Due Date:	November 1st - all businesses and insurance entities for property presumed abandoned as of June 30th.	
Reporting Requirements:	NAUPA formatted reports with 10 or more properties must be submitted electronically; see <a href="#">page 16</a> .  9 or fewer properties may be submitted manually. <a href="#">Forms UP-1</a> and <a href="#">UP-2</a> required.	
Aggregate Reporting:	Not accepted. Please Provide <b>all</b> owner detail.	
Due Diligence:	Must be performed not more than one hundred twenty days (120) prior to report submission. See <a href="#">page 11</a> for details.	
Reciprocal Reporting:	States should report property to state of the owner's last known address. If property for other states is submitted, it must be in compliance with those states' laws and procedures and reported electronically in NAUPA format. <a href="#">See page 22</a> .	
Negative Reports:	Not accepted. Please do not send.	
Interest and Penalties:	See <a href="#">page 7</a> for information.	

# STATE OF IDAHO UNCLAIMED PROPERTY CONTACT INFORMATION

Contact Information:

John Faltin  
Business Holder Specialist  
(208) 332-2977  
[John.Faltin@sto.idaho.gov](mailto:John.Faltin@sto.idaho.gov)



## INTEREST-PENALTIES



The Idaho State Treasurer's Unclaimed Property Program has the right to enforce interest and penalties when failing to report and deliver unclaimed property on time as authorized in Idaho Code § 14-533. The timely reporting of unclaimed property will assist Idaho Unclaimed Property in its mission to reunite the property with its rightful owners.

### IDAHO CODE § 14-533

- ◇ Upon the administrator's showing by a preponderance of evidence that a holder has failed to pay or deliver property within the time prescribed in this chapter, the holder shall pay to the administrator interest at the annual rate of twelve percent (12%) on the property or value thereof from the date the property should have been paid or delivered until actual delivery is made.
- ◇ Upon the administrator's showing by a preponderance of evidence that a holder has negligently failed to pay or deliver property within the time prescribed in this chapter, the holder shall pay to the administrator a penalty at the annual rate of five percent (5%) on the property or value thereof from the date the property should have been paid or delivered until actual delivery is made unless the holder demonstrates to the satisfaction of the administrator that the failure was due to reasonable cause and not neglect.
- ◇ A holder who willfully refuses after written demand by the administrator to pay or deliver property as required under this chapter shall be guilty of a misdemeanor and upon conviction may be punished by a fine of not less than three hundred dollars (\$300) nor more than three thousand dollars (\$3,000).
- ◇ Upon showing that a holder of property presumed to be abandoned or unclaimed has acted in good faith and without negligence to comply with the accurate reporting requirements of section 14-517, Idaho Code, the administrator may waive, in whole or in part, interest pursuant to subsection (1) of this section and penalties pursuant to subsection (2) of this section.



## GENERAL INFORMATION

### HELP US HELP YOU

The Idaho State Treasurer’s Office strives to reunite owners with their property. It is for this reason that we request specific proof and documentation to ensure property is returned to the rightful owner. This can only be achieved based on the information and property descriptions provided by you in your holder reports. Prior to preparing and remitting holder reports, please make certain all information that provides help in identifying the owners and properties is listed. In doing so, you will help us help you by eliminating the need to direct claimants back to you. The owners’ complete names, addresses and social security numbers are essential in verifying the rightful owner during claims processing.



### REPORTING REQUIREMENTS

Idaho law requires all business organizations (“Holders”) to annually review their financial records to determine whether they are holding any funds, securities or tangible properties that have been unclaimed for the required dormancy period. If so, holders must file a report and remit the property to the state of the last known address. Dormancy periods vary by property type (refer to [page 26](#) for the *Property Type Codes and Abandonment Periods*).

### WHAT IS UNCLAIMED PROPERTY?

Unclaimed property can be any financial asset owed to another business or individual. Property is considered abandoned when there has been no activity and/or contact with an owner for a specific period of time. The property type will determine the abandonment period; however, it is typically five years. When a holder’s attempts to locate the rightful owner have been unsuccessful, the assets must be “escheated” to the Idaho State Treasurer’s Office, which, in turn, holds the assets in perpetuity and is required to advertise the rightful owners’ names in an effort to return the assets to them. (Idaho Code § 14-518) Once the assets are reported to the state, the holder is released from any liability.

Idaho Unclaimed Property law is located in the Idaho Code (I.C.) Title 14, Chapter 5 and online at:

<http://www.legislature.idaho.gov/idstat/Title14/T14CH5.htm>.





## GENERAL INFORMATION (CONT'D)

### WHAT MUST BE REPORTED?

Property in which no contact has been received by the holder from the owner after performing holder's Due Diligence or in which the owner cannot be located after the required statutory period of time has lapsed.



**REPORTABLE ITEMS**, with their respective property codes and dormancy periods, are located in the NAUPA Property Type Codes section of this booklet on [page 26](#).

Examples of reportable items include *wages, payroll or salary checks; utility deposit refunds, checks, money orders, traveler's checks, safe deposit box contents, and gift cards and gift certificates.* (Refer to our **Property Type Codes List** on [page 26](#) for **more information.**) In addition, Idaho domiciled holders must report items to Idaho that have no owner name or address as well as all items where the last known address is in a foreign country.

### WHO MUST REPORT ABANDONED PROPERTY?

Any entity or person in possession of property, subject to Idaho Code § 14-501(8) that belongs to an Idaho resident is considered a holder of unclaimed property and is required to report that property to the state. This includes holders of property in other states in possession of property owed to Idaho residents. Any entity conducting business within the state of Idaho that has branches, divisions or other affiliates is responsible for filing on their behalf, such as those listed below.

**BANKING AND FINANCIAL ORGANIZATIONS** including banks, trust companies, savings banks, safe deposit companies, private banks, savings and loan associations, credit unions, investment companies, whether state or federally chartered.



**BUSINESS ASSOCIATIONS** corporations, sole proprietorships, partnerships, retail, cooperatives, transfer agents, fiduciaries, mutual funds, insurance, limited liability, business trust, or other association for business purposes of two or more individuals, whether or not for profit (including all insurance entities).

**UTILITIES** owned or operated for public use, such as furnishing or delivery of electricity, water, steam, or gas.

**NOTE:** All holders, including business associations, banking and financial organizations, utilities and other legal entities, are responsible for filing reports on behalf of their branches, divisions or other affiliated entities.



## GENERAL INFORMATION (CONT'D)



**FYI:** Information regarding other states and their abandoned property reporting requirements can be accessed through the NAUPA (National Association of Unclaimed Property Administrators) website at [www.unclaimed.org](http://www.unclaimed.org).



### WHAT IS THE EARLIEST REPORTS CAN BE SUBMITTED?

In order to determine when holders reports can be submitted is dependent upon the amount of time the owner is given to respond to the Due Diligence Letter. For example, if in the letter, the holder provides 30 days to respond from the date of the letter, the report cannot be submitted until those 30 days have lapsed.

The **earliest** Due Diligence letters can be legally mailed is *not more than 120 days prior* to the holder report due date of November 1st. (Idaho Code § 14-517 (5)).

### WHEN MUST REPORTS BE FILED?

**BUSINESS ENTITIES** reports are to be *postmarked by* November 1st of each year for property presumed abandoned as of the previous June 30th.



If there has been contact with owner during the remit year, the property should not be reported to the state.



## DUE DILIGENCE REQUIREMENTS I.C § 14-502 AND I.C §14-517



Holders of abandoned property are **required by law** to send written notice to the apparent owner stating the holder is in possession of property if:

- ⇒ The value of the property is more than \$50 and the holder has in its records an address for the apparent owner that the holder's records appear to be accurate;
- ⇒ Holders must wait not **more** than 120 days from the date that Due Diligence letters are mailed to submit reports to Unclaimed Property.

**NOTE:** Holders are still required to submit reports *postmarked by* November 1st.

- ⇒ It is to the holder's benefit to return funds to the owner rather than to Unclaimed Property. Owners who still maintain a business relationship or are still employed become frustrated when property is unnecessarily turned over to the state due to inept record keeping.
- ⇒ Allowing the owner the opportunity to collect the funds from holders re-establishes his or her business relationship and relieves the holder of the liability to report and remit funds to this agency.
- ⇒ All businesses should check their records to determine if owners have additional accounts, as they may be active thereby eliminating the need to escheat the property.





### Sample Due Diligence Letter

**Your Business Name Here**

**Date**

**Owner**

**Address**

**City, State Zip**

Dear **Owner Name**:

On [date], we issued you a check number [####] in the amount of [\$\$\$\$] for [Give the reason the check was issued, if known]. As of this date, our records indicate that this check has not been cashed. If you are unable to locate this check, please mark the appropriate box below and return this letter so that we may correct the situation. Or please contact us at: \_\_\_\_\_

The check has been lost. Please reissue and send it to the address below.

The check was cashed on \_\_\_\_\_ [date, if known].

The replacement check was received and cashed on \_\_\_\_\_ [date].

**Please print:**

Your name: \_\_\_\_\_

Current address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone number: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

*You must contact the above business by [date] to avoid having your property sent to the Idaho Unclaimed Property Program.*

Due Diligence



## SECURITIES AND MUTUAL FUNDS

**SECURITIES** representing underlying shares, stock splits, bonds, etc., must be registered in our nominee name: *Idaho Unclaimed Property*. **Securities with no value shall not be reported or sent to the state of Idaho.** For additional information, see the Securities Remittance section on page 14.

**MUTUAL FUNDS** must be registered in our nominee name: *Idaho Unclaimed Property*. See the Mutual Funds Remittance section below and additional information on page 14.



***Any reports submitted to Idaho Unclaimed Property that are not received in the proper format as defined by Idaho law and this booklet will be subject to late reporting along with penalty and interest assessment.***

Holders that participate in DTC and DRS (Depository Trust Company) **MUST** transfer re-registered securities directly to:

Nominee Name:	DTC Participant #0141
Idaho Unclaimed Property	Idaho Unclaimed Property Account #4954-0884
FEIN: 82-6001011	



***All fractional shares must be sold and sent to our office as cash for each reported owner.***

Mutual Funds Open-end mutual funds shall be transferred to Idaho Unclaimed Property's contracted broker at the Fund with First Clearing, LLC as dealer (participant #0141) NETWORKING MATRIX LEVEL 3.

### Registration

First Clearing, LLC	DTC # 0141
FBO Idaho Unclaimed Property	Branch # PKD2
BIN # 78536542	Rep # P144 (Scott Johnson, Wells Fargo Advisors, LLC)
One North Jefferson Avenue	
St. Louis, MO 63103	
Tax ID # 82-6001011	



***Use CASH option for all dividends and capital gains***

If Idaho Unclaimed Property does not have an existing account in a particular family of Funds, contact Lynn Wearden at Wells Fargo Advisors at (208) 363-7603 to obtain information needed by the agent to open a new account.



**SECURITIES DELIVERY INSTRUCTIONS ONLY FOR NON-ELIGIBLE DTC SHARES**

**Register and deliver physical certificates ONLY for non-eligible DTC shares as follows:**

Certificates must be registered as shown below and the originals must be delivered with the Report of Unclaimed Property Coversheet (Form [UP-1](#)). Certificates that are incorrectly registered will be returned for re-registration and the report will be returned unprocessed subject to penalty. Only one certificate must be delivered for each security reported.

Nominee Name:  
Idaho Unclaimed Property  
FEIN #82-6001011

Idaho Unclaimed Property  
P.O. Box 83720  
Boise, ID 83720-9101

**MUTUAL FUNDS**

Mutual funds must be registered to *Idaho Unclaimed Property* on or before the date the report and remittance are submitted. Our FEIN is 82-6001011. Each shareowner record reported must include the shareowner name, last transaction date, number of shares, and cash amount remitted, if applicable.



**A copy of the funds statement must be included with the report for each fund reported. Mutual funds statements must be sent to the address listed above.**



**It is incumbent upon holders to contact the individual mutual funds companies to inform them that as part of the annual escheatment process, they intend to transfer shares into an account with the state of Idaho's Federal Identification Number (FEIN).**

**SECURITIES HOLDING NO VALUE**

**The administrator will decline any securities which are deemed to have no value.**



## DIVIDEND REINVESTMENT PLAN—(DRP)



Each reported shareowner's records must include the owner name, last transaction date, number of shares, and cash amount remitted; if applicable.

- The state of Idaho will only accept whole shares for each individual when the shares are issued. Fractional shares must be liquidated at fair market value when reported.
  - Fractional shares must be sold for each individual on all shares when issued.
  - Dividends must be paid in cash.
- 





## HOLDER REPORTING METHODS

Reports can be submitted to the State Treasurer in several ways.

1. Create a NAUPA II formatted file using one of the following FREE software programs.



2. Upload the NAUPA file through Idaho Secure Portal. Files created by UPEXchange should be uploped through the UPEXchange site.



Idaho Secure Portal

3. UPEXpress is a universal web site that allows holders of unclaimed property to electronically send reports to multiple states, while allowing you to remit payment at the same time. It eliminates CD's, paper, packaging and postage to make reporting simpler and faster. A service fee will be added to cover the cost of the online submission.



4. Mail the File on CD/DVD

1. Burn the NAUPA file (non-encrypted) to a CD or DVD (**Floppy Disks are no longer accepted**)
2. Complete the UP1 Report of Unclaimed Property; [see page 34](#)
3. Mail both the CD/DVD and the UP1 Report to our [mailing address](#)

5. Mail a manual paper form. Reminder—If you have 10 or more properties to report, you **MUST** file your report electronically, using one of the 4 methods above.

1. Follow the [Instructions for Completing Forms UP-1 and UP-2](#)
2. Use for completing the UP2 form—[Property Type Codes](#)
3. Complete the UP2 Detail Report of Unclaimed Property
4. Complete the UP1 Report of Unclaimed Property; [see page 34](#)
5. Mail completed report and payment to our [mailing address](#).





## HOLDER REPORTING METHODS



**ELECTRONIC REPORTING**—Holders reporting ten (10) or more individual records must remit reports electronically utilizing the NAUPA format specifications, pursuant to Idaho Code § 14-517. A fully typed and completed Report of Unclaimed Property (UP-1) form; see page 31 or a software confirmation print-out must be included. Reports not received in this format will be considered late reporting and subject to penalty assessment.

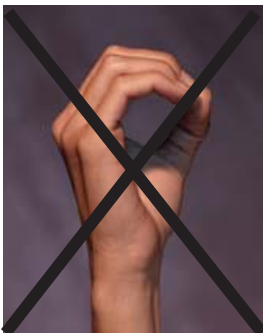
File your report on our website at <https://www.sto.idaho.gov/UnclaimedProperty> or save the file on a CD ROM or USB drive and mail it in with the UP-1 form or software confirmation print-out and remittance.

- ☉ Names on reports must be formatted as “last, first, middle initial”. Do not use commas, asterisks, dashes, apostrophes, or any punctuation that will hinder name searches.
- ☉ If there is more than one owner, each must be listed individually under the same property.
- ☉ Do not create separate reports for each property type, amount, year, etc., if property is under the same FEIN. All information is to be posted under the same Holder I.D.



**HARD COPY REPORTING**—Holders reporting 9 or less individual records may remit reports on a fully completed Report of Unclaimed Property Coversheet (UP-1); with a Report of Unclaimed Property Detail form (UP-2). These forms are located on pages 35 and 36. The UP-1 form, or similar form, is required on all holder reports and must be signed by an authorized employee of the entity. Reports not received in this format will be considered late reporting and subject to penalty assessment. Reports that are illegible may be returned to the holder as incomplete. Any report returned to the holder as incomplete will not be treated as filed in compliance with Section 14-517, Idaho Code.

**\*Remember, it is easier for both you and our office when electronic reporting is utilized.**



**NEGATIVE REPORTING** Idaho does not accept negative reports.



### HOLDER REPORTING METHODS (CONT'D)



**M**ULTIPLE ENTITIES—All holders must submit individual UP-1 forms for each entity being reported. Multiple entities with individual Federal Identification Numbers must have their own signed UP-1 forms. Report electronically, if you are using a CD ROM or USB flash drive, label each clearly with the holder name(s) and FEIN.

**V**ENDOR REPORTS—Holders purchasing electronic reporting software from vendors **must** make sure the formatting conforms to state requirements and that reports are in NAUPA format.

- Names must be formatted as “last, first, middle initial”. Do not use commas, asterisks, dashes, or any punctuation that will make name searches difficult.
- If there is more than one owner, each owner must be listed separately under the same property. **DO NOT LIST JOINT OWNERS NAMES ON THE SAME LINE.**

#### REIMBURSEMENTS/ADJUSTMENTS

If an owner comes forward to claim property that appears on a report that has been prepared for remittance *but not yet mailed* to the state, the holder must do one of the following:

- Revise the report (manually or electronically prepared) by deleting the property and adjusting amount and remittance or;
- Submit the report and follow the instructions for completing a Request for Holder Reimbursement NAUPA Form on [page 41](#).

***Prior to reimbursing a claimant, please contact this office to inquire whether or not a claim has been filed and/or paid.***





## PASSWORD PROTECTED FILES



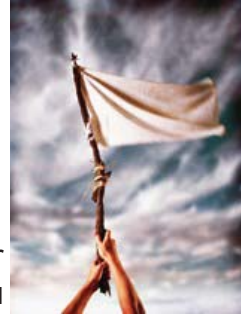
- CD ROMS and USB flash drives in NAUPA format that contain the “HDE” file extension are encrypted and do not require password protection.
- CD ROMS and USB flash drives in NAUPA format that contain the “HRS” file extension are **not** encrypted and should be sent under protected means.
- **Password protected files need to have clear instructions on how to obtain password.**
- Any faxes or emails received without the proper identification listed will result in the report not being processed.
- Any unclaimed property reports received that remain inaccessible may be considered out of compliance subject to interest and penalties.



**This office receives thousands of files during reporting periods and holders must ensure reports are submitted in a manner that does not disrupt this agency’s daily processes. These delays can be avoided by following the above instructions for submitting NAUPA encrypted files.**



## REPORTING REQUIREMENTS & CONSIDERATIONS



### REQUEST FOR AN EXTENSION

- The administrator may grant an extension beyond the filing due date under certain conditions. If you cannot remit your report before November 1st, you must make a Request for Extension, form ([UP-7](#)) found in this booklet on page 33, no later than October 1st. If your report is received after November 1st, without approval, it will be considered late. All reports received after the due date must be submitted electronically in NAUPA format regardless of the number of properties being submitted.
- Any request after October 1st **will not be considered** and interest at an annual rate of 12% must be included with your report.

### INFORMAL VOLUNTARY DISCLOSURE AGREEMENT (VDA)

- Idaho does not have a formal compliance/amnesty program. The state treasurer does, however, encourage holders to comply with the law. Holders that voluntarily come forward, and have been granted an “informal voluntary disclosure” will not be subject to penalty.
- To be eligible to participate in Idaho’s Informal Voluntary Disclosure Program, a holder must meet the following criteria:
  1. The Holder is not currently under audit or has been notified of an upcoming audit.
  2. The Holder is a first-time reporter. This provision is waived if the property type is new or associated with a merger/acquisition of a new company.
- Holders of unclaimed property are required to file reports within the time specified for each type of property, there is no grace period.
- Reports and remittances that are received after the agreed upon due date are subject to an interest and possible penalty under the provisions of Idaho Code § 14-533.
- To participate in Idaho’s Informal Voluntary Disclosure Program you must complete the Proposal of Reporting Method Worksheet and send the completed form by email to John Faltin, Holder Specialist at [john.faltin@sto.idaho.gov](mailto:john.faltin@sto.idaho.gov) or by mail to our mailing address.



## HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS

### RECORD RETENTION



Holders of abandoned property for the state of Idaho are required by Idaho Code § 14-531, to retain abandoned property records for a period of seven (7) years after filing the report unless a shorter period is provided by regulation of the administrator.

Business and financial organizations that provide checks, money orders or similar instruments other than third-party bank checks, on which the organization is directly liable, must maintain records while instruments remain outstanding for three years after the holder has filed the report.

### AGGREGATE ITEMS

The State of Idaho **does not** accept aggregate reporting. All properties must be turned over with owner information.

### REPORTING PROPERTY BEFORE REQUIRED DORMANCY PERIOD

\*Holders requesting to remit abandoned property prior to the required dormancy period must put their request in writing to the Unclaimed Property Administrator. Your request must provide the reason for reporting early. An example of early reporting would be proof of death with an un-locatable heir.



**Due diligence requirements still apply when escheating property early.**

### LATE FILING

If a report is postmarked after the due date November 1st, it must be submitted in NAUPA format electronically regardless of the number of properties and may be subject to interest and penalties.



## HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS (CONT'D)

### AUDITS

The Idaho State Treasurer's Office periodically participates in examinations of holder records to ensure that holders are in compliance with the state's unclaimed property law per Idaho Code 14-530 and the Uniform Unclaimed Property Act.



*Late reporting, non-reporting, consumer complaints, and improper aging are just a few examples that can trigger an audit.*

### PROPERTY FROM OTHER STATES/RECIPROCAL AGREEMENTS

The state of Idaho currently has informal reciprocal agreements with most states; however, property should be reported to the state of the last known address.

Idaho will only take property, for other states, with a total count of no more than 10 and the total property value must be less than \$1,000.00.

All unclaimed money orders, travelers checks or similar instruments that were purchased in Idaho must be reported to Idaho if the owner's last known address is unknown.

All unclaimed property held for owners whose last known address is unknown or is in a foreign country must be reported to Idaho if the holder is domiciled or incorporated in Idaho.





## PAYMENT REMITTANCE METHODS



**REMITTING PAYMENTS UNDER \$100,000**— Checks are permitted for payments under \$100,000 and must be made payable to ‘**Idaho Unclaimed Property**’. Payments under \$100,000 may also be sent via ACH debit. Payments over \$100,000 must be sent electronically.

- \* Do not make checks payable to the original owner or include the original owner’s name in the payee section of the check.
- \* Do not send the original instrument that was issued to the owner. This office can only deposit checks made payable to Idaho Unclaimed Property.
- \* Checks made payable to other individuals or business entities will be returned unprocessed.
- \* Do not submit an individual check for each property being reported. **Checks will be returned and reports returned subject to late filing, interest, and penalties.**

### **WIRE TRANSFER FUND TRANSACTIONS AND TRANSACTIONS OVER \$100,000 (EACH WIRE TRANSFER AND ACH CREDIT MUST BE APPROVED BY UCP ADMINISTRATOR)**

Wire Transfers under \$100,000 will not be accepted.

For approval to remit via wire transfer contact our Business Holder Specialist, John Faltin at (208) 332-2977. [john.faltin@sto.idaho.gov](mailto:john.faltin@sto.idaho.gov)

**A copy of the wire transfer confirmation must accompany the report.**

**If submitting a report online, payment confirmation (ACH/EFT/Check) information must be provided for report transmission.**

To submit an ACH payment, visit the Holder Account Portal on Idaho Unclaimed Property's website . If you do not have an account you must first set one up. There you can upload reports and/or make payments under \$100,000.





## REMITTING SAFE DEPOSIT BOX CONTENTS



Safekeeping Inventory forms must be completed prior to November 1st for each owner on whose behalf you are reporting contents. See pages 34 and 35 for safekeeping forms.

### SAFEKEEPING ITEMS MUST BE FILED ON A REPORT SEPARATE FROM INTANGIBLE ITEMS.

Holders must report all inventory on the state of Idaho Safekeeping Inventory Form ([UP-6](#)), a new form created specifically for submitting tangible items.

- ◆ **DO NOT submit safekeeping on your own form.**
- ◆ **DO NOT REPORT EMPTY BOXES.**

In addition, Holders reporting ten (10) or more individual safekeeping accounts must be submitted electronically in NAUPA format.

Idaho Unclaimed Property **will call** to schedule an appointment for the delivery of safekeeping contents. If physical delivery of safekeeping contents is not possible, please contact us to make other arrangements to receive the property.

Safekeeping contents should be placed in an impenetrable 9 X 12 inch or larger envelope. An inventory report for each envelope is required. The owner names and box number or other identifying number must be clearly marked on the outside of the envelope. There must be a ([UP-6](#)) form attached to each envelope; see [pages 39 and 40](#).

Place the envelopes in alphabetical order by owner last name or business name.

If any of the safekeeping boxes contain firearms (with the exception of antiques), controlled substances or contents that could be deemed illegal, follow your internal policy regarding contraband. Idaho will not accept these items. Include with your remittance, a written explanation regarding how the safekeeping in question was handled.



Cash found in safekeeping boxes must be inventoried, counted and remitted to the state.





## GIFT CARDS & GIFT CERTIFICATES

Gift certificates and gift cards are subject to the state of Idaho's Unclaimed Property laws contained in Idaho Code §14-514.

- A gift certificate/card with an expiration date **prominently displayed on its face** or **no expiration date** is not presumed abandoned property.
- In the case of a gift certificate/card with an expiration date located **anywhere else on the card** is presumed abandoned property and reportable in 5 years.



# IDAHO STATE TREASURER • UNCLAIMED PROPERTY

## PROPERTY TYPE CODES & ABANDONMENT PERIODS

### ACCOUNTS BALANCES (5 YRS)

AC01	CHECKING ACCOUNTS
AC02	SAVINGS DEPOSITS
AC03	MATURED CERTIFICATES OF DEPOSIT OR SAVINGS CERTIFICATES
AC04	CHRISTMAS CLUB ACCOUNTS
AC05	MONEY DEPOSITED TO SECURE FUNDS
AC06	SECURITY DEPOSITS
AC07	UNIDENTIFIED DEPOSITS
AC08	SUSPENSE ACCOUNTS

### UNCASHED CHECKS

CODE (DORMANCY PERIOD IN PARENTHESES)

CK01	CASHIER'S CHECKS (5)
CK02	CERTIFIED CHECKS (5)
CK03	REGISTERED CHECKS (5)
CK04	TREASURER'S CHECKS (5)
CK05	DRAFTS (5)
CK06	WARRANTS (1)
CK07	BANK MONEY ORDERS (7)
CK08	TRAVELER'S CHECKS (15)
CK09	FOREIGN EXCHANGE CHECKS (5)
CK10	EXPENSE CHECKS (5)
CK11	PENSION CHECKS (5)
CK12	CREDIT CHECKS OR MEMOS (5)
CK13	VENDOR CHECKS (5)
CK14	ANY CHECKS WRITTEN OFF TO INCOME OR SURPLUS (5)
CK15	ANY OTHER OUTSTANDING OFFICIAL CHECKS OR EXCHANGE ITEMS (5)
CK16	CD INTEREST CHECKS (5)

### COURT DEPOSITS (1 YEAR\*\*\*)

CT01	ESCROW FUNDS
CT02	CONDEMNATION AWARDS
CT03	MISSING HEIRS' FUNDS
CT04	SUSPENSE ACCOUNTS
CT05	OTHER TYPES OF DEPOSITS MADE WITH A COURT OR PUBLIC APPEAL

### INSURANCE (5 YEARS\*)

IN01	INDIVIDUAL POLICY BENEFITS OR CLAIM PAYMENTS
IN02	GROUP POLICY BENEFITS OR CLAIM PAYMENTS
IN03	PROCEEDS DUE BENEFICIARIES
IN04	PROCEEDS FROM MATURED POLICIES, ENDOWMENTS, ANNUITIES
IN05	PREMIUM REFUNDS
IN06	UNIDENTIFIED REMITTANCES
IN07	OTHER AMOUNTS DUE UNDER POLICY TERMS
IN08	AGENT CREDIT BALANCES

### PROCEEDS FROM MINERAL INTERESTS (5 YEARS)

MI01	NET REVENUE INTERESTS
MI02	ROYALTIES
MI03	OVERRIDING ROYALTIES
MI04	PRODUCTION PAYMENTS
MI05	WORKING INTERESTS
MI06	BONUSES
MI07	DELAY RENTALS
MI08	SHUT-IN ROYALTIES
MI09	MINIMUM ROYALTIES

### SAFE DEPOSIT BOXES AND SAFEKEEPING (5 YEARS)

SD01	CONTENTS OF SAFE DEPOSIT BOXES
SD02	CONTENTS OF ANY SAFEKEEPING REPOSITORY
SD03	OTHER TANGIBLE PROPERTY
SD04	UNCLAIMED LOAN COLLATERAL

### TRADITIONAL IRA, SEP IRA, SARSEP IRA, AND SIMPLE IRA (3 YEARS)

IR01	CASH
IR02	MUTUAL FUNDS
IR03	SECURITIES

### ROTH IRA (3 YEARS)

IR05	CASH
IR06	MUTUAL FUNDS
IR07	SECURITIES

### HEALTH SAVINGS PLANS (5 YEARS)

HS01	HEALTH SAVINGS ACCOUNT
HS02	HEALTH SAVINGS ACCOUNT INVESTMENT

### CHECKS AND INTANGIBLE PROPERTY HELD IN THE ORDINARY COURSE OF BUSINESS

CODE (DORMANCY PERIODS IN PARENTHESES)

MS01	WAGES, PAYROLL, OR SALARY (** 1 YEAR)
MS02	COMMISSIONS (**1 YEAR)
MS03	WORKER'S COMP BENEFITS (5)
MS04	PAYMENT FOR GOODS AND SERVICES (5)
MS05	CUSTOMER OVERPAYMENTS (5)
MS06	UNIDENTIFIED REMITTANCES (5)
MS07	UNREFUNDED OVERCHARGES (5)
MS08	ACCOUNTS PAYABLE (5)
MS09	CREDIT BAL/ACCTS RECEIVABLE (5)
MS10	DISCOUNTS DUE (5)
MS11	REFUNDS DUE (5) ****
MS12	UNREDEEMED GIFT CERTIFICATES (5)
MS13	UNCLAIMED LOAN COLLATERAL (5)
MS14	SUMS PAYABLE FROM PENSION/PROFIT SHARING (IRA, KEOUGH, E.G.) (3)
MS15	PROPERTY DISRIBUTABLE INVOLUNTARY DISSOLUTION/LIQUIDATION**
MS16	OTHER MISC. OUTSTANDING CKS (5)
MS17	OTHER MISC. INTANGIBLE PERSONAL PROPERTY (5)
MS18	SUSPENSE LIABILITIES (5)

### SECURITIES (5 YEARS)

SC01	DIVIDENDS
SC02	INTEREST PAYABLE ON REGISTERED BONDS
SC03	PRINCIPAL PAYMENTS
SC04	EQUITY PAYMENTS
SC05	PROFITS
SC06	FUNDS PAID TOWARD THE PURCHASE OF SHARES, OR INTEREST IN A FINANCIAL OR BUSINESS ENTITY
SC07	BEARER BOND INTEREST AND MATURED PRINCIPLE
SC08	SHARES OF STOCK (RETURNED BY POST OFFICE)
SC09	CASH FOR FRACTIONAL SHARES
SC10	UNEXCHANGED STOCK OF SUCCESSOR CORPORATION
SC11	OTHER CERTIFICATES OF OWNERSHIP
SC12	UNDERLYING SHARES OR OUTSTANDING CERTIFICATES OF OWNERSHIP
SC13	FUNDS FOR LIQUIDATION/REDEMPTION OF UNSURRENDERED STOCKS/BONDS
SC14	DEBENTURES
SC15	U.S. GOVERNMENT SECURITIES
SC16	MUTUAL FUNDS
SC17	WARRANTS
SC18	MATURED PRINCIPAL ON REGISTERED BONDS
SC19	DIVIDEND REINVESTED BOND
SC20	CREDIT BALANCES

### TRUST, INVESTMENTS, AND ESCROW ACCOUNTS (5 YEARS)

TR01	PAYING AGENT ACCOUNTS
TR02	UNDELIVERED DIVIDENDS OR UNCASHED DIVIDENDS
TR03	FUNDS HELD IN A FIDUCIARY CAPACITY
TR04	ESCROW ACCOUNTS
TR05	TRUST VOUCHERS

### UTILITIES

CODE (DORMANCY PERIODS IN PARENTHESES)

UT01	UTILITY DEPOSITS (1)
UT02	MEMBERSHIP FEES (5)
UT03	REFUNDS OR REBATES (5)
UT04	CAPITAL CREDIT DISTRIBUTIONS (5)

### EDUCATIONAL SAVINGS ACCOUNTS (INCLUDES COVERDELL ED SAVINGS ACCOUNTS AND COLLEGE SAVINGS PLANS) (5 YEARS)

CS01	CASH
CS02	MUTUAL FUNDS
CS03	SECURITIES

*\* Life insurance or endowment policy or annuity contract not matured by actual proof of death and the insured would have attained the limiting age under the mortality table on which the reserve is based—Two (2) years.*  
*\*\* Intangible property held in business association dissolution—Date of final distribution.*

*\*\*\* Property held by courts and public agencies—One (1) year.*

*\*\*\*\* Court or administrative agency ordered refunds held by a business association is one (1) year unless ordered otherwise.*

## NAUPA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
AD	Administrator	A person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
AG	Agent For	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
AF	Attorney For	A person who has been qualified by a state or Federal court to provide legal services, including appearing in court, and is authorized to act for another.
AN	(AND) Unspecified Joint Relationship	Unspecified joint relationship including 'AND'.
BF	Beneficiary	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy, or any instrument in which there is a distribution.
CP	Community Property	Property or earnings received by a husband and wife during marriage, other than by gift, devise, or descent. Separate property is property owned by a spouse before marriage or received during the marriage by gift, devise or descent. In some jurisdictions, earnings from separate property are also separate property and in some jurisdictions, such earnings are community property. Recognized by California, Arizona, New Mexico, Texas, Nevada, Idaho, Washington, Louisiana and Puerto Rico.
CN	Conservator	A guardian and protector appointed by a judge to protect and manage the financial affairs and/or the person's daily life due to physical or mental limitations or old age.
CF	Custodian	A person with whom some article is left, usually pursuant to a contract (called a "contract of bailment"), who is responsible for the safe return of the article to the owner when the contract is fulfilled.
DF	Defendant	The party sued in a civil lawsuit or the party charged with a crime in a criminal prosecution.
ES	Estate	All the possessions of one who has died and are subject to probate (administration supervised by the court) and distribution to heirs and beneficiaries, all the possessions which a guardian manages for a ward (young person requiring protection and administration of affairs), or assets a conservator manages for a conservatee (a person whose physical or mental lack of competence requires administration of his/her affairs).
EX	Executor or Executrix	The person appointed to administer the estate of a person who has died leaving a will which nominates that person.
FB	For Benefit Of	A person who is entitled to property that is held by another person (typically a custodian or trustee). FB is typically used in trustee, self-directed, inherited, education and transferred accounts.

## NAUPA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
GR	Guardian	A person who has been appointed by a judge to take care of a minor child (called a "ward") or incompetent adult personally and/or manage that person's affairs.
HE	Heir	Anyone who receives property of a deceased person either by will or under the laws of descent and distribution. (Explanation: a devisee under a will is also an "heir", even though unrelated to the decedent.)
IN	Insured	The person or entity who will be compensated for loss by an insurer under the terms of a contract called an insurance policy.
JT	Joint Tenants	An account held in joint tenancy presumes a right of survivorship, but this presumption can be overcome by evidence that the account was really the property of only one, and the joint tenancy was for convenience. Right of Survivorship is not specifically stated.
JS	Joint Tenants with Rights of Survivorship	A type of account which is owned by at least two people, where all tenants have an equal right to the account's assets and are afforded survivorship rights in the event of the death of another account holder. In this type of account, a surviving member will inherit the total value of the other member's share of account assets upon the death of that other member. All members of the account are afforded the power to conduct investment transactions within the account as well.
TC	Tenants in Common	A type of account which is owned by at least two people with no rights of survivorship afforded to any of the account holders. In this type of account, a surviving tenant of the account does not necessarily acquire the rights (and account assets) of the deceased person. Rather, each tenant in the account can stipulate in a written will how his/her assets will be distributed upon his/her death. Generally, the member ownership in the account is determined on a pro rata basis, meaning that if there are two tenants in the account, each will have a 50% claim on the account's value.
JE	Tenants in Entireties	Joint ownership of property or securities by a husband and wife where, upon the death of one, the property goes to the survivor.
OR	(Or) Unspecified Joint Relationship	Unspecified joint relationship including 'OR'
OT	Other Relationship	Relationship other than specified in this list. Additional details should be submitted with the property.
PD	Payable on Death	Account is payable on Death to an alternate owner. Upon the original owner's death, the beneficiary must supply identification and a copy of the original owner's death certificate.

## NAUPA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
PA	Payee	The one named on a check or promissory note to receive payment.
PO	Power of Attorney	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. Explanation: There are both general powers of attorney which give the authorized party broad discretion and special powers of attorney that are limited in scope.
RE	Remitter	Used primarily on official checks. The Remitter is the person who purchased the official check. This relationship is separate from the Holder who turns the property over to the state.
SO	Sole Owner	Sole Owner is used when there is only a single owner for the property, and that person has all rights to the ownership of the property.
TE	Trustee	A person or entity who holds the assets (corpus) of a trustee for the benefit of the beneficiaries and manages the trust and its assets under the terms of the trust state in the Declaration of Trust which created it.
UG	Uniform Gifts to Minor	Property that is gifted to a Minor under the Uniform Gifts to Minors Act—(UGMA). This act allows minors to own property such as securities. Under the UGMA, the ownership of the funds works like it does with any other trust except that the donor must appoint a custodian (the trustee) to look after the account. Regardless of whether the minor has reached the age of majority, they should be coded with the UG relation. The custodian on the account should be coded as CU.
UT	Uniform Transfer to Minor	Property that is gifted to a minor under the Uniform Transfers to Minors Act—(UTMA). This act allows a minor to receive gifts such as money, patents, royalties, real estate and fine art, without the aid of a guardian or trustee. The gift giver or an appointed custodian manages the minor's account until the minor is of age (usually 18 or 21).
UN	Unknown	The owner's relationship to the property is not known.
UF	Usufruct	Usufruct is a real right in a property owned by another, normally for a limited time or until death. Simply states, it is the right to use the property, to enjoy the fruits and income of the property, to rent the property out and to collect the rents, all to the exclusion of the underlying real or naked owner. The usufructuary has the full right to use the property but cannot dispose of the property nor can it be destroyed.

**NAUPA OWNERSHIP CODES & DEFINITIONS**

<b>Code</b>	<b>Description</b>	<b>Definition</b>
AP	Aggregate Property	This property represents a group of properties that have been aggregated together, usually because of small values.
OT	All Owners except Aggregate or Unknown	This property represents individual property records that are not reported as aggregate or unknown, and is used when an owner's name is known and included in the report.
UN	Unknown Owner (no name available)	This property represents individual property records in which the original owner's name is unknown.

**IDAHO STATE TREASURER**  
**UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES**  
***BUSINESS AND INSURANCE ENTITIES***

**ONE (1) YEAR PROPERTIES**

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>before</u> :
7/01/2013 thru 6/30/2014	November 1, 2015
7/01/2014 thru 6/30/2015	November 1, 2016
7/01/2015 thru 6/30/2016	November 1, 2017
7/01/2016 thru 6/30/2017	November 1, 2018
7/01/2017 thru 6/30/2018	November 1, 2019

**THREE (3) YEAR PROPERTIES**

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>before</u> :
7/01/2011 thru 6/30/2012	November 1, 2015
7/01/2012 thru 6/30/2013	November 1, 2016
7/01/2013 thru 6/30/2014	November 1, 2017
7/01/2014 thru 6/30/2015	November 1, 2018
7/01/2015 thru 6/30/2016	November 1, 2019

**FIVE (5) YEAR PROPERTIES**

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked <u>before</u> :
7/1/2009 thru 6/30/2010	November 1, 2015
7/1/2010 thru 6/30/2011	November 1, 2016
7/1/2011 thru 6/30/2012	November 1, 2017
7/1/2012 thru 6/30/2013	November 1, 2018
7/1/2013 thru 6/30/2014	November 1, 2019

**Note:** Reports and remittances that are received after the prescribed due date are subject to interest and penalty under the provisions of Idaho Code § 14-533.



## IDAHO UNCLAIMED PROPERTY CHECKLIST



- Has the Report of Unclaimed Property Form (UP-1) been completely filled out and typed with a TIN/FEIN and a contact person and phone number?**
- Do the remittance report and/or web receipt, CD ROM, or USB flash drive balance?**
- Is the remittance check included with your report?**
- Is the report of Unclaimed Property Detail form (UP-2) completely filled out?**
  1. Are the Property Type Codes listed?
  2. Is it typed? The UP-2 is a “fill-able” form that can be completed on our website.
  3. Is all available owner information included, i.e., social security numbers?
- Were the instructions for remitting securities properly followed?**
- Have the securities been liquidated or transferred in the name of Idaho Unclaimed Property?**
- Are the DTC share notifications attached to the Report?**
- Have all mutual funds been redeemed or transferred in the name of Idaho Unclaimed Property, FEIN 82-6001011?**
- If mailing report, is the web receipt, CD ROM or USB flash drive enclosed with your report?**
- Does the CD/ROM or USB flash drive label list the holder information?**

Contact Information  
Idaho Unclaimed Property  
John Faltin, Business Holder Specialist  
(208) 332-2977—phone  
Email: [john.faltin@sto.idaho.gov](mailto:john.faltin@sto.idaho.gov)





**State of Idaho Office of the State Treasurer  
Unclaimed Property  
304 N. 8th St., Suite 208, Boise ID 83702-5834**

## HOLDER REQUEST FOR EXTENSION

<b>HOLDER INFORMATION</b>		
Holder Information:	Tax/FEIN Number:	
Mailing Address:		
City:	State:	Zip Code:
Contact Person:	Phone Number:	Fax Number:
<b>REQUEST INFORMATION</b>		
Select additional time required to complete report: <input type="checkbox"/> 30 Days <input type="checkbox"/> 60 Days <input type="checkbox"/> 90 Days <input type="checkbox"/> Other		
Reason for request: <input type="checkbox"/> Reorganization/Merger <input type="checkbox"/> Personnel Changes <input type="checkbox"/> New Transfer Agent <input type="checkbox"/> System Problems <input type="checkbox"/> New Computer Program		
Other (please explain)		
<b>CERTIFICATION</b>		
<p>I am requesting an extension for reporting year _____. I am aware of Idaho's requirement to remit abandoned property by November 1st and am duly authorized to execute this request for an extension.</p> <p>Submit this form to the Idaho Unclaimed Property Office at least 30 days prior to the original filing due date. Your report is due by November 1st, therefore this form must be completed and postmarked no later than October 1st. Remittance is due when holder report is submitted.</p>		
Name _____ Title _____		
Phone No. _____ Fax No. _____ Email _____		
Signature _____ Date _____		
<b>UNCLAIMED PROPERTY USE ONLY</b>		
The Idaho Unclaimed Property office will consider the following criteria in evaluating this request:		
	<u>Satisfactory</u>	<u>Unsatisfactory</u>
Previous Filing History (if filed)	<input type="checkbox"/>	<input type="checkbox"/>
Timeliness of Filing	<input type="checkbox"/>	<input type="checkbox"/>
Prior Requests for Extensions (consecutive)	<input type="checkbox"/>	<input type="checkbox"/>
Extension Approved <input type="checkbox"/> Extension Denied <input type="checkbox"/> Report Due on _____		
Reason for denial _____		
_____	_____	_____
Authorized Signature	Title	Date



STATE OF IDAHO

# OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

## UP-1 IDAHO REPORT OF UNCLAIMED PROPERTY

- Mail address change
- No longer in business

FEDERAL EIN	FROM	TO	REPORT DUE ON OR BEFORE
	07/01/20	06/30/20	11/01/2015

Holder Name: \_\_\_\_\_

Holder Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Idaho's unclaimed property law requires businesses to review their records and report any unclaimed property they're holding, including money, securities, or other property. Property becomes unclaimed when the owner doesn't claim it after a certain period of time has passed, and attempts to locate the owner have failed.

Use this form to report unclaimed property or use our free, secure Web site to e-file your unclaimed property report at [sto.idaho.gov](http://sto.idaho.gov) (click on "Unclaimed Property" and follow the reporting links). You can also make electronic payments through the site.

1. Contact person name..... ● \_\_\_\_\_
2. Contact person phone..... ● \_\_\_\_\_
3. E-mail address..... ● \_\_\_\_\_
4. State of incorporation..... ● \_\_\_\_\_
5. Number of properties reported (from Form UP-2) ..... ● \_\_\_\_\_
6. Number of stock shares remitted (from Form UP-2) ..... ● \_\_\_\_\_
7. Amount remitted (\$) (from Form UP-2) ..... ● \_\_\_\_\_

**Please mark your method of payment:**

- Check     Website     ACH Credit     Wire Transfer

I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature

Date

**IDAHO UNCLAIMED PROPERTY  
REPORT OF UNCLAIMED PROPERTY DETAILED**

Report Date:

Holder Name:

Page:

of:

Property Type Code See page 25	Account # Check# Identifying #	Cash Amount Remitted	Date Last Activity mm/dd/yy	SSN/FEIN/TIN	Owner's Name (last, first, middle) Last Known Address	Relationship Codes pages 27-29	Number of Shares Remitted
<b>PAGE TOTAL:</b>							

The UP-2 form is for manually reporting nine (9) or fewer properties only. Holders reporting ten (10) or more properties must file reports electronically in NAUPA format. Holders reporting ten (10) or more properties cannot use this form. Holders must report electronically in NAUPA format utilizing a CD ROM, USB flash drive, or Online Reporting.



STATE OF IDAHO

# OFFICE OF THE STATE TREASURER

RON G. CRANE STATE TREASURER

## Unclaimed Property Program Instructions for Completing Forms UP-1 and UP-2

### WHO MUST REPORT?

**All businesses**, whether in Idaho or another state, must report any unclaimed property that is due to owners with a last known address in Idaho. This also applies to nonprofit organizations and government agencies (except the federal government.)

### WHAT IS “DUE DILIGENCE?”

Idaho’s unclaimed property law requires businesses to send written notices to owners who have unclaimed property valued at more than \$50. You must send these notices, which are often called Due Diligence Letters, no more than 120 days before you file an unclaimed property report. If you have evidence that the last known address for the owner is not valid and you can’t find a forwarding address, the property is considered unclaimed, and you must report it to the state. If an owner responds to your letter, you can return the property to the owner and remove it from your list of unclaimed property.

### WHAT SHOULD I REPORT?

**If the owner’s last known address is in Idaho:** You should report all property valued at more than \$50 that is abandoned and any security that wasn’t delivered after the date the owner should have received it or was entitled to claim it. (See the List of Property Type Codes/Dormancy Periods for examples of property you should report and the holding period for those property types.)

Idaho exempts property valued at \$50 or less from being reported. You can report this property voluntarily, but it isn’t required. If your business is incorporated outside of Idaho, and you choose not to voluntarily report the property, your business must follow their state of incorporation’s unclaimed property laws regarding the property.

### WHEN SHOULD I REPORT?

You must report the property and send payment for it by November 1 of each year for the reporting period beginning July 1 and ending June 30.

If you can’t meet the deadline, you can apply for an extension. See [page 20](#) of the Holder Reporting Packet to review the extension requirements. The Unclaimed Property Administrator must receive your written request for an extension by October 1.

### HOW DO I REPORT?

**Mail forms and payment to:**  
Idaho State Treasurer’s Office  
Unclaimed Property Program  
PO Box 83720  
Boise, ID 83720-9101

**Your report is valid when you have signed and dated it in the space provided.**

**Form UP-1 – Page 34 of your Holder Reporting Packet**

If you're no longer in business, check the middle box in the upper right corner.

Line 1. Enter the name of the contact person in your organization.

Line 2. Enter the contact person's phone number.

Line 3. Enter the contact person's e-mail address.

Line 4. If the business is incorporated, enter the incorporation state.

Line 5. Report the total number of properties remitted (Grand Total from Form UP-2).

Line 6. Report the total number of stock shares remitted (Grand Total from Form UP-2).

Line 7. Report the total dollar amount remitted (Grand Total from Form UP-2). This is the amount you owe.

**FORM UP-2 – Page 35 of your Holder Reporting Packet**

Use this form to report detailed information about property to be remitted and to identify information about the owner of the property. **This form MUST be typed and may ONLY be used if your business is reporting less than 10 properties.**

**Please provide as much information as possible in columns 1 through 8 to help Idaho return property to the correct owners:**

**Column 1** – Refer to the List of Property Type Codes/Dormancy Periods for a list of property codes. Select the code that best identifies the type of property you're reporting.

**Column 2** – Enter a check number, account number, policy number, or other unique number that identifies the property.

**Column 3** – Enter the dollar amount owed to each reported owner.

**Column 4** – Enter the last transaction date (e.g. date check was issued, date of deposit or withdrawal) or the date of last owner contact.

**Column 5** – Enter the Social Security number of the federal Employer Identification Number (EIN) for the reported owner.

**Column 6** – Enter the owner's name and complete address. If there is more than one owner for the property, list all names and addresses for the owners and specify whether the account is a joint account, a beneficiary, a trustee, etc. If the owner's name isn't known, enter "unknown."

**Column 7** - Refer to the List of NAUPA 'Owner Relations' Codes and Definitions for a list of relationship codes. Select the code that best identifies the type of property you're reporting.

**Column 8** – Enter the total number of stock shares owed to each reported owner. **Please sell all fractional shares and send them as cash for each reported owner.**

Note: You must reissue securities in the name of “Idaho State Treasurer’s Office – Unclaimed Property.” You can send securities electronically to our securities custodian listed below. If you have paper securities to send, please contact us for instructions.

Total all UP-2 pages and enter the combined total on Form UP-1 on lines 5, 6, and 7. Attach the form and payment to UP-1.

**Send securities electronically to:**

Depository Trust Corp. (DTC). The receiving firm is First Clearing, LLC.

**Holders that participate in DTC (Depository Trust Company) MUST transfer registered securities directly to:**

Nominee Name	DTC Participant #0141
Idaho Unclaimed Property	Idaho Unclaimed Property Account #4954-0884
FEIN: 82-6001011	

**Direct Registration Shares (DRS)/Dividend Reinvestments Shares as follows:**

**Registration**

First Clearing, LLC	DTC # 0141
FBO Idaho Unclaimed Property	Branch # PKD2
BIN # 78536542	Rep # P144
One North Jefferson Avenue	(Scott Johnson, Wells Fargo Advisors, LLC)
St. Louis, MO 63103	
Tax ID # 82-6001011	

**Mutual Funds and Securities Delivery Instructions ONLY for Non-Eligible DTC Shares**

**Register and deliver physical certificates ONLY for non-eligible DTC shares as follows:**

Nominee Name	Idaho Unclaimed Property
Idaho Unclaimed Property	P.O. Box 83720
FEIN #82-6001011	Boise, ID 83720-9101

**HOW CAN I GET MORE INFORMATION?**

If you have any questions, contact us by:

E-mail: [UCPBusinessQuestions@sto.idaho.gov](mailto:UCPBusinessQuestions@sto.idaho.gov)

Phone: (208) 332-2977 or (877) 388-2942



## Idaho Unclaimed Property Safe Deposit Box/Safekeeping Delivery Receipt

HOLDER INFORMATION									
Date:	Federal/Tax ID No.:								
Entity Name:	Contact Person:								
Address:	Email:								
City:	State:	Zip:	Title/Department:						
State of Incorporation:	Phone No.:	Fax No.:							
Date of Incorporation:	Idaho Holder ID Number:								
Parent Company Name:	Parent Company Federal/Tax ID No.:								
SUMMARY OF PROPERTY REPORTED AND REMITTED									
Number of safe deposit boxes/safekeeping items reported:	#								
VERIFICATION STATEMENT									
<p><b>Under penalty of perjury, I declare to the best of my knowledge and belief, that the safe deposit box/safekeeping information provided above and in the attached schedules is true and correct, that written notice was sent to owners, i.e., Due Diligence, pursuant to Idaho Code § 14-517, has been completed and that I am duly authorized to execute this verification by the institution.</b></p>									
Name of Authorized Officer _____		Signature of Authorized Officer _____							
Title of Authorized Officer _____		Date _____							
UCP Dual Custody Authorized Employees									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; padding: 5px; vertical-align: top;"> <div style="border: 1px solid black; width: 100%; height: 100%; margin-bottom: 10px;"></div> <p style="margin: 0;"><b>UCP Date Stamp</b></p> </td> <td style="width: 50%; padding: 5px;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Signature of First Authorized Officer _____</td> <td style="width: 50%; padding: 5px;">Signature of Second Authorized Officer _____</td> </tr> <tr> <td style="padding: 5px;">Date _____</td> <td style="padding: 5px;">Date _____</td> </tr> </table> </td> </tr> </table>				<div style="border: 1px solid black; width: 100%; height: 100%; margin-bottom: 10px;"></div> <p style="margin: 0;"><b>UCP Date Stamp</b></p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Signature of First Authorized Officer _____</td> <td style="width: 50%; padding: 5px;">Signature of Second Authorized Officer _____</td> </tr> <tr> <td style="padding: 5px;">Date _____</td> <td style="padding: 5px;">Date _____</td> </tr> </table>	Signature of First Authorized Officer _____	Signature of Second Authorized Officer _____	Date _____	Date _____
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Signature of First Authorized Officer _____	Signature of Second Authorized Officer _____								
Date _____	Date _____								







# HOLDER REQUEST FOR REIMBURSEMENT

State of \_\_\_\_\_ Report Year \_\_\_\_\_

**PART I HOLDER INFORMATION**

Holder Name	Address	City	State	Zip
Tax ID#	Contact	Contact	Telephone No.	

**PART II CLAIM INFORMATION**

Property Code	Acct. Reference No. (If Aggregate – Specify)	Date Pd. To Owner/Acct. Reactivated *	Amount Paid
Owner's Name (Exactly as on Report)		Owner's Address (As Listed on Report)	

Claimant's Name & Address (If Different than Owner)

**\*IF AMOUNT WAS REMITTED IN ERROR, ATTACH A SEPARATE SHEET DETAILING THE ERROR**

**Total Request for Reimbursement: \$ \_\_\_\_\_**

**PART III HOLDER CERTIFICATION**

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2015

Notary: \_\_\_\_\_

My commission expires: \_\_\_\_\_

I, \_\_\_\_\_ a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, or other property which was listed in the Report filed by the holder, have been paid to the rightful owner(s) or their appointed representative. I agree, upon payment of the above-described property to indemnify the State and hold it harmless from all claims and loss, demands, costs, and other expenses which the State may sustain by reason returning property to the holder and by reason further of its refusal to pay the property to any other person or persons:

Name and Title of Holder Representative (type or print) \_\_\_\_\_

Signature of Holder Representative \_\_\_\_\_ Date \_\_\_\_\_

# INSTRUCTIONS FOR HOLDER REQUEST FOR REIMBURSEMENT

A separate Holder Request for Reimbursement should be submitted for each report year and each claimant.

- PART I      HOLDER INFORMATION: Enter the name, address and Federal Tax ID number of the Holder, and the name and telephone number of the Holder's contact person.
- PART II      CLAIM INFORMATION: The information provided on this form **must** be identical to how the property was originally reported.
- 1) The NAUPA Property Code
  - 2) Account/Reference Number, if any.
  - 3) Date Paid to Claimant or Date Account Reactivated. **Evidence of payment to the rightful owner (or his/her representative) must be provided.**
  - 4) Amount Holder remitted to the State.
  - 5) Owner(s) name and Address as shown on the report.
  - 6) Claimant(s) Name and Address, if different than the owner.
  - 7) Total Reimbursement requested.
- PART III      HOLDER CERTIFICATION: This notarized statement must be completed before the State will process the request for reimbursement and make payment. Proof that the claimant was paid and entitled to the property must be maintained and is subject to audit and review by the State.



OFFICE OF THE STATE TREASURER  
IDAHO UNCLAIMED PROPERTY

**Proposal of  
Reporting Method Worksheet**  
(Use attachments if needed)

Company Name \_\_\_\_\_ FEIN \_\_\_\_\_

Have you ever filed an unclaimed property report with the State of Idaho?

Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes: Date of Filing \_\_\_\_\_ Amount Reported \_\_\_\_\_

Please answer each of the following questions for each property type listed below:  
payroll, accounts payable, accounts receivable, securities, or other.

If there is insufficient room to fully address the questions, please attach any further  
explanation to the back of this agreement or on a separate page.

**Payroll**

Are you including any payroll in your unclaimed property report? If not, please explain?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Your scope of review (look back period) must at least cover the last seven reporting  
years. *Please refer to the Holder Reporting Manual for detail.* Idaho currently has a  
dormancy period (the period during which property remains unclaimed prior to being  
considered abandoned) of one year for all payroll items, for a total of eight years. Please  
list the exact years for which you will be reviewing your records.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do you have the actual records for this property type for the full eight years? If not, why?

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If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating payroll.

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### **Accounts Payable**

Are you including any accounts payable, such as vendor checks, in your report? If not, please explain?

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Your scope of review must at least cover the last seven reporting years. Idaho currently has a dormancy period of five years for accounts payable checks, for a total of twelve years. Please list the exact years for which you will be reviewing your records.

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Do you have the actual records for this accounts payable for the full twelve years? If not, why?

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If you do not have the records, how will you estimate the past accounts payable? Please describe in detail your proposed method or technique for estimating accounts payable property.

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### **Accounts Receivable Credit**

Are you including any accounts receivable credits in your report? If not, please explain.

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Your scope of review must at least cover the last seven reporting years. Idaho currently has a dormancy period of five years for accounts receivable credits, for a total of twelve years. Please list the exact years for which you will be reviewing your records.

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Do you have the actual records for accounts receivable for the full twelve years? If not, why?

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If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating accounts receivable property.

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**Securities (shares or dividends)**

Are you including any securities? If not, please explain.

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Your scope of review must at least cover the last seven reporting years. Idaho currently has a dormancy period of five years for securities, for a total of twelve years. Please list the exact years for which you will be reviewing your records.

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Do you have the actual records for this property type for the full twelve years? If not, why?

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If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating any security items.

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**Other Property (please describe in detail what kind)**

Are you including any other property? If not, please explain. Examples would be gift cards/certificates/credit memo, utility deposits or money orders.

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Your scope of review must at least cover the last seven reporting years. *Please refer to page 25 of the Holder Reporting Manual* to determine the correct dormancy period for the type of property you are listing. Please list the exact years for which you will be reviewing your records.

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Do you have the actual records for this property type for the required number of years? If not, why?

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If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating other types of property.

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**Voluntary Disclosure Agreement (VDA) INFORMAL**

**State of Idaho**

**Office of the State Treasurer**

**Unclaimed Property Program**

**304 N. 8<sup>th</sup> St., Suite #208**

**Boise, Idaho 83702-5834**

**[www.sto.idaho.gov](http://www.sto.idaho.gov)**

**Office: (208) 332-2978**

**Toll-Free (208) 877-388-2942**

**Fax: (208) 332-2970**

Idaho Unclaimed Property provides an informal voluntary compliance program to encourage unclaimed property holders to comply with Idaho Unclaimed Property Laws, Title 14, Chapter 5, Idaho Code, § 14-501, et seq., and to establish a practice of property reporting and delivery to the Department of moneys that are presumed to be abandoned under the Unclaimed Property Laws.

**Section I – Holder Information**

Name of Holder: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Company FEIN: \_\_\_\_\_

State of Incorporation: \_\_\_\_\_ Date of Incorporation: \_\_\_\_\_

Industry Type: \_\_\_\_\_

If a 3<sup>rd</sup> party will be used in preparation of the report, please indicate the name of the firm and provide contact information:

Name of Firm: \_\_\_\_\_

Name of Contact: \_\_\_\_\_

Telephone: \_\_\_\_\_



**Section II – Holder Affiliate Information**

List any affiliates or subsidiaries, along with the parent company, including their FEIN:

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*NOTE: Each entity that has its own FEIN is required to file a separate VDA application and file its own unclaimed property report.*

**Section III – Compliance Agreement**

Upon signing this agreement, both the State of Idaho, Office of the State Treasurer, Unclaimed Property Program, and the Holder certify that the following statements are true and accurate:

1. The Holder is committed to becoming fully compliant with Idaho Unclaimed Property Law, Title 14, Chapter 5. The Holder will report and remit all unclaimed property due by the agreed upon commitment date indicated on this form.
2. The Holder came forward voluntarily to enter into the Informal Voluntary Disclosure Agreement (VDA) and has had no prior contact by Unclaimed Property auditors or other State of Idaho representatives to schedule or conduct an examination of the books and records of the Holder.
3. The Holder has included with this Informal VDA their Proposal of Reporting Method Worksheet. This proposal, which the Unclaimed Property Program and the Holder have mutually agreed upon, describes the Holder’s proposed method for determining unclaimed property due or, if records are not available, describe the technique for estimating their unclaimed property liability.
4. The Holder has included with this Informal VDA a copy of their written policies and procedures regarding unclaimed property to ensure compliance going forward.
5. Upon payment of the amount of unclaimed property and the submission of an accurate report for the amounts determined to be due, the Holder has met their reporting obligations pursuant to I.C. 14-517.
6. The Unclaimed Property Division waives any penalty and interest associated with the remittance of the property properly paid to the State of Idaho pursuant to I. C.

14-533. However, if the submission of the report and payment is not received until after the agreed upon commitment date, penalties and interest will be levied for the period from the commitment date to the date the remittance is received.

7. The Holder will perform due diligence as directed in I.C. 14-517 (5) to attempt to locate the rightful owner prior to turning the property over to the Unclaimed Property Division.
8. If upon receipt of the Holder's report, it is determined that the Holder has not acted in good faith or has materially failed to disclose the full amount of abandoned or unclaimed property held by the Holder and payable to the State of Idaho for the reporting years as disclosed in the Proposal of Reporting Method Worksheet, then paragraph 6 of this agreement shall be null and void.

“Good Faith” requires that the Holder disclose to the Unclaimed Property Program all determinations made in connection with this Informal VDA, including all items or types of property that the Holder has determined is not abandoned or unclaimed property under the Idaho State Unclaimed Property Law, Title 14, Chapter 5.

Reliance on an independent third party to process the Holder's books and records and to determine the amount of abandoned or unclaimed property to be reported and paid under this agreement does not in and of itself constitute “good faith.”

9. Holder has not been granted voluntary compliance in the past 10 years. This provision is waived if associated with a merger/acquisition of a new company.
10. The State of Idaho, Office of the State Treasurer, Unclaimed Property Program, at its own discretion, retains the right to audit the Holder.

**State of Idaho**

**Holder**

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: UCP Administrator

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Commitment Date: \_\_\_\_\_