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## Unclaimed Property Holder Report Guide

### Important Filing Information for 2017?

- Wisconsin Unclaimed Property is located at the Department of Revenue. It is no longer at the Office of the State Treasurer. Please use PO Box 8982 for all mail.
- Safe deposit box contents should be received by December 1.
- Interest will be assessed if the holder report and payment are received after November 1, 2017, unless an extension has been approved.
- Request a 60 day extension by submitting [Form UCP-135](#) by October 2, 2017.
- First time filers who will pay online must contact our office at (608) 264-4594 after submitting your report to set up a payment account. Please allow 24 hours before making your online payment.
- Do **not** report worthless or nontransferable shares.
- Reported shares must be delivered to our account (see page 12) by November 1.
- The transfer agent for reporting securities, Xerox, has changed their name to Conduent. Please see page 12 for the updated email address.
- See page 5 for “Tips for Successful Reporting.”

### What is Unclaimed Property?

Unclaimed property is a financial or tangible asset that belongs to an individual, business or governmental entity. Property is considered abandoned when there has been no owner contact for an established period of time, usually 5 years.

The Wisconsin Unclaimed Property Act designates the Wisconsin Department of Revenue as custodian of the property until it is claimed by the owners or legal claimants.

### Who Must File Unclaimed Property Reports

Wisconsin law requires businesses and other organizations (“holders”) to review their financial records each year to determine whether they hold any funds, securities or safe deposit box contents that have been unclaimed for the required dormancy period. Holders are required to file an annual report and remit the property to the state. Property dormancy periods vary by the type of property (see page 10 for Wisconsin Property Codes and Dormancy Periods).

#### The following entities are required to report unclaimed property:

- Banking and financial organizations, trust companies, savings and loan associations, credit unions and investment companies that have a physical presence in Wisconsin.
- Business associations, such as corporations, stock companies, trusts, partnerships, limited liability companies, insurance companies, utilities, or non-profit organizations.
- Any person who is in possession of property belonging to another person or entity.
- Other legal entities including state, county and city governments and agencies, political subdivisions, public corporations or public authorities.

**Annual Holder Reports for all unclaimed property, including safe deposit boxes, are due from holders on or before November 1 of each year along with the unclaimed property.**

**Exception: Deliver the contents of abandoned safe deposit boxes by December 1.**

Holders may request up to a 60-day extension of the November 1 due date to file their annual report and remit unclaimed property by submitting [Form UCP-135](#) to the Wisconsin Department of Revenue by October 2, 2017.

### Negative Reporting

Wisconsin requires financial institution, utility companies, and life insurance companies, with a physical presence in Wisconsin, to file a holder report even if no unclaimed property is reported (negative reports).

# Unclaimed Property Holder Report Guide

## Preparing Your Unclaimed Property Report

**1 Identify the unclaimed property** to be filed with the Wisconsin Department of Revenue. This includes property that has reached a dormancy period of 5 years for savings accounts and cashier's checks, or a 1 year dormancy period for payroll checks and utility refunds. A complete list of Property Codes and Dormancy Periods can be found on page 10. If the property owner's Social Security Number (SSN) or Federal Employer Identification Number (FEIN) is known, you must report the identification number with the property. This assists the department in locating and automatically returning property to the rightful owner.

**2 Try to locate the owners** of the unclaimed property you have identified as abandoned if the value is \$50+. You can do this by sending a letter, via first class mail, to the owner at the owner's last known address during the legal notification period (also known as due diligence). For properties that will be reported on November 1, attempt to locate the owners between July 1 and September 1. A sample Owner Notification letter is shown on page 9 and is automatically generated by the UPEXchange products and Holder Reporting System (HRS) software.

**3** Wisconsin has formal reciprocal agreements with 20 states, identified in the Reciprocal Reporting table on page 11. This agreement allows Wisconsin businesses to file a single report to the Wisconsin Department of Revenue for accounts due to these other 20 states. Wisconsin will indemnify the holder and will forward property to the appropriate state. Wisconsin will accept unclaimed property accounts owed to individuals with last known addresses in all other non-agreement states and U.S. territories with the approval of the Wisconsin Department of Revenue. Contact information for all U.S. Unclaimed Property offices can be found at [missingmoney.com](http://missingmoney.com) or [NAUPA.org](http://NAUPA.org).

**4** All holder reports must be filed electronically using one of the methods below and must include a valid FEIN or, if the holder is a sole proprietor with no employees, the holder's SSN. The Options for Holder Reporting page at [revenue.wi.gov/Pages/UnclaimedProperty/holder.aspx](http://revenue.wi.gov/Pages/UnclaimedProperty/holder.aspx) includes links to all of the following reporting methods.

- Prepare your holder report using UPEXchange or HRS software.
- Use the spreadsheet template provided on the Options for Holder Reporting page. You will be able to upload your completed spreadsheet to [My Tax Account](#) when you are done.
- Go to [My Tax Account](#) to manually key in your holder report OR to file a negative report.

**5 It is very important to file accurate reports** as we may advertise properties online three days after a report has been filed. Our auto-match program will pay the rightful owners shortly after the report is filed.

- Within three days you may contact us at (608) 264-4594 or by email at [DORWIHolderReports@wisconsin.gov](mailto:DORWIHolderReports@wisconsin.gov) to discuss your options if the report contains:
  - properties that should not have been reported
  - errors regarding the owner information (name, address, date of birth, ID number, etc.) for any of the properties
  - errors regarding the dollar amount or security shares reported
- If property was not included that should have been reported, file a new holder report with **new** properties only. Do not submit a report with properties that were already reported.



## Unclaimed Property Holder Report Guide

### Tips for Successful Reporting

- ✓ **Provide complete and accurate owner information.** Always include the owner's SSN, birth date and last-known address (even if the Post Office has returned mail as undeliverable). Provide confidential information, such as SSNs, DOBs, and account numbers, in the fields designated for the information to prevent errors. This information is used to reunite the rightful owner with their property.
- ✓ **Do not submit negative reports if there is no physical presence in the State of Wisconsin.**
- ✓ **Send all mail to:**  
  
Wisconsin Department of Revenue  
PO Box 8982  
Madison, WI 53708-8982  
  
Wisconsin's Unclaimed Property program moved to the Department of Revenue July 2013.
- ✓ **Only make one payment for each report submitted.** An ACH Debit will be taken if you enter your bank information on the report. Do not initiate another ACH Debit payment through the link on our website or mail in a check. If we receive a second payment both payments will be processed and you will need to contact our office at (608) 264-4594 to receive a refund of the second payment.
- ✓ **Transfer securities at the same time you submit the holder report.** This allows us to reunite properties with the rightful owner quicker. The holder report and shares are both needed to match declared dividends to the correct properties in our custody.
- ✓ **Do not report nontransferable, worthless, restricted or expired securities.** If the shares become transferable, file a holder report and transfer the shares at that time.
- ✓ **Use the account number listed on page 13 to transfer shares to Conduent.**
- ✓ **Do not report properties to Wisconsin if the owner's last known address is from another state and you have 10 or more properties for that same state.** You may report incidental (less than 10) properties to Wisconsin that belong to another state.
- ✓ **Follow the dormancy periods and use the correct property codes found on page 10.** Different information is requested depending on the property code used.
- ✓ **Make sure that the ownership type is correct.** For example if the name is for a custodian, use the custodian as the owner type.
- ✓ **Request the 60-day extension for a report due on November 1, no later than October 2, 2017.**
- ✓ **Do not include state contact information in your due diligence letter.** The department cannot assist owners until it has received the report.
- ✓ **Do not "aggregate" funds.** The department cannot identify the owners. If you "aggregate" funds, the department will direct claimants to you for ownership and value confirmation.

## Unclaimed Property Holder Report Guide

### Sample Property Types – Important Dates and Deadlines

Property Type	Dormancy Period	Date of Check or Last Contact	Completes Dormancy Period	Report & Remit Due
Unclaimed Wages	1 Year	7/1/15 - 6/30/16	7/1/16 - 6/30/17	11/1/17
Matured Policy Benefits	5 Years	7/1/11 - 6/30/12	7/1/16 - 6/30/17	11/1/17
Dormant Accounts	5 Years	7/1/11 - 6/30/12	7/1/16 - 6/30/17	11/1/17
Uncashed Traveler's Checks	15 Years	7/1/01- 6/30/02	7/1/16 - 6/30/17	11/1/17

### Filing Your Unclaimed Property Report

#### Electronic Reporting

All holder reports must be filed electronically using one of the methods below. Holder reports sent via email or on CD will be rejected. **The Holder Verification Report (Form UCP-130) is no longer required.**

- After the holder report is submitted, be sure to save the confirmation page, which includes your confirmation number. You will need this information in the future if you require assistance from us.
- Holder reports that do not comply with reporting requirements will be rejected. Be sure the report contains a valid FEIN or SSN as indicated in Part 4 on page 4.
- Reports must be submitted timely to avoid any interest or penalty assessments.

**Note:** Filing options for your holder report are based on how you prepare your report.

Preparation Method	Filing Option
UPEXchange	(1) Holders may submit report online via UPEXchange software. No further action is needed. (2) Holders may also choose the “Manual Submission” option. If “Manual Submission” is used, holders must go to <i>My Tax Account</i> at the link below and attach a standard NAUPA Report file (option 1). You must convert the file into .TXT format. You will not be able to upload an .HDE file.
HRS Pro	Holders must go to <i>My Tax Account</i> at the link below and attach a standard NAUPA Report file (option 1). You must convert the file into .TXT format. You will not be able to upload an .HDE file.
<a href="#">My Tax Account</a>	Holders have three free options for submitting their report via <a href="#">My Tax Account</a> (see screen shot, below):  <ol style="list-style-type: none"> <li>1. Attach a standard NAUPA Report file. To attach the file, use the Add button on the left side of the screen. You must convert the file into .TXT format. You will not be able to upload an .HDE file.</li> <li>2. Import a spreadsheet using the Holder Spreadsheet Template provided. Use the Import button on the left side of the screen.</li> <li>3. Manually enter a holder report or file a negative report.</li> </ol>

Link to My Tax Account: <https://tap.revenue.wi.gov/UCPHolder/>

Screen shot from *My Tax Account*.

**REPORT OPTIONS**

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1. Attach a standard NAUPA Report file

2. Import a spreadsheet using the template provided

3. Manually enter my holder report or file a negative report



# Unclaimed Property Holder Report Guide

## Payment Options

Use one of the following payment options for remitting funds for Unclaimed Property to the Department of Revenue:

1. **ACH Credit**
2. **ACH Debit**
3. **Paper Check**

### ACH Credit Instructions:

Financial institutions should use the following ACH format for credit payments:

1. The ACH Credit must include the tax payment (TXP) banking convention within the addendum record of a NACHA CCD+ transaction. The TXP conventions must be followed exactly for proper posting of payment. Other addenda banking conventions should not be used.
2. NACHA records for CCD+ entries must appear in the following sequence:
  - File Header Record (“1” Record)
  - Company/Batch Header Record (“5” Record)
  - Entry Detail Record (“6” Record)
  - Addenda Record (Carries an 80 character free form field, field 3) (“7” Record)
  - Company/Batch Control Record (“8” Record)
  - File Control Record (“9” Record)
3. To create an ACH file, the Entry Detail Record (“6” Record) must be set up for the ACH Credit transaction file to include:
  - The State’s depository bank’s ABA (American Bank Association) Routing Transit Number (RTN) in the Receiving Bank Number and Check Digit positions (fields 3 and 4).  
US Bank - Milwaukee’s ABA Routing Transit Number (RTN) is: 075000022
  - The State’s bank account number to send your Unclaimed Property payment to is: 12165303220500WI
4. Here is an example of how you would format your 7 (Addenda) record for Unclaimed Property:

TXP\*391234567\*20500\*170630\*T\*2000000\*\*\*\*\*ABCCOM\

This represents an addenda record for ABC Company with a FEIN of 39-1234567, paying \$20,000.00 for Unclaimed Property (20500) for the Reporting Year ending June 30, 2017. *Do not reference the November 1<sup>st</sup> due date for the Reporting Year you are paying.*



## Unclaimed Property Holder Report Guide

### Payment Options (Cont'd.)

#### ACH Debit Instructions:

When submitting your report online you will be given the option to enter your payment information prior to submitting the report. Please see screen shot below:

The screenshot shows a web interface for submitting a report. At the top, there is a navigation bar with 'Menu', 'Home', and 'Request'. Below this is a progress bar with five steps: '1. Report Options', '2. Holder Information', '3. Property', '4. Summary', and '5. Direct Debit'. The '5. Direct Debit' step is currently active. Below the progress bar, there is a section titled 'To remit property by Direct Debit, check the box below. If submitting report only, click Submit'. There is a checkbox labeled 'Note: You must have an active Wisconsin tax account associated with your FEIN for Direct Debit.' which is checked. Below this note are several input fields: 'Payment Date', 'Payment Amount', 'Bank Account Type' (a dropdown menu with 'Checking' selected), 'Tax ID (FEIN)', 'Routing Number', and 'Account Number'. There are also 'Save', 'Cancel', 'Previous', and 'Submit' buttons at the bottom of the form.

**Note:** If you enter payment information on your holder report, do not initiate another ACH Debit payment. Both payments will be processed in our system resulting in an overpayment on your account.

#### OR

1. Go to <https://tap.revenue.wi.gov/Pay/>
2. Select Unclaimed Property
3. Select Make Payment
4. Select Unclaimed Property Holder for Tax Type
5. Select Return Payment for Payment Type, click "Next"
6. Enter 2017 for the Tax Year
7. Enter your FEIN (or SSN, if applicable)
8. Enter your Legal Name
9. Enter your phone number (optional), click "Next"
10. Click the hyperlink "Fill out your payment information here"
11. Enter your payment information, and click "Submit" when complete

The Department of Revenue will draw the funds on the date requested in your ACH Debit payment request.

**Note:** You must be registered with the Department of Revenue as a holder of unclaimed property before you may make an ACH Debit payment. If you have not previously filed a holder report with the Department of Revenue, you will need to wait 3 business days after filing your first report before initiating your ACH Debit payment for your Unclaimed Property Report.

#### Check Instructions:

If you are unable to submit an electronic payment, please send a check payable to the:

Wisconsin Department of Revenue  
PO Box 8982  
Madison, WI 53708-8982

**IMPORTANT:** Send your check along with your printed confirmation page if you filed using *My Tax Account*. If you filed using another method clearly note in the memo line that the payment is for your Unclaimed Property Holder Report.





## Unclaimed Property Holder Report Guide

### Sample Owner Notification Letter

Notification or "due diligence" letters must be sent for any property valued at \$50 or more and where the owner's last known address is not recorded as invalid. Letters must be sent no more than 120 days before your unclaimed property report is filed. You are required to keep a copy of the letter for 5 years and provide the letter upon request. The UPEXchange and HRS software automatically generate a letter that can be customized to meet your needs. **PLEASE DO NOT INCLUDE THE UNCLAIMED PROPERTY UNIT'S TELEPHONE NUMBER AS PART OF CONTACT INFORMATION ON DUE DILIGENCE LETTERS.**

July 1, 20XX

John Doe (Owner Name)  
100 Main Street  
City Name, State 00001

Re: (DESCRIBE UNCLAIMED PROPERTY)  
Reference #

We are holding unclaimed property of at least \$50 due to the person identified above. The owner may claim this property by completing and mailing the coupon below, or by contacting us using the information below:

Holder Name  
Holder Contact & e-mail  
Mailing Address  
City, State Zip  
Phone Number  
Fax Number

If you do not contact us before (INSERT LAST DATE BY WHICH THE HOLDER CAN REFUND PROPERTY BEFORE REPORTING TO THE STATE), the law requires us to submit this property to the Wisconsin Department of Revenue. You will have to contact the Department of Revenue after February 15, 2018 to claim your property.

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**THE UNCLAIMED PROPERTY IDENTIFIED ABOVE**

Name \_\_\_\_\_ Date \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_

**ACTION TO BE TAKEN (CHECK ONE)**

Reissue Check  
Check is/is not enclosed

Update  
Account

Close  
Account

Other  
(explain)

Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Unclaimed Property Holder Report Guide

### Wisconsin Property Codes With Dormancy Periods (in years)

PROPERTY CODE	PROPERTY TYPE	DORMANCY PERIOD
AC01	CHECKING ACCOUNTS/DDA	5
AC02	SAVINGS ACCOUNTS	5
AC03	MATURED CERTIFICATES OF DEP	5
AC04	CHRISTMAS CLUB ACCOUNTS	5
AC05	MONEY ON DEP TO SECURE FUND	5
AC06	SECURITY DEPOSITS	5
AC07	UNIDENTIFIED DEPOSITS	5
AC08	SUSPENSE ACCOUNTS	5
AC09	WIS DOC ACCT	1
AC10	WIS DWD ACCT/CHILD SUPPORT	1
*AC99	AGGREGATE ACCOUNT BALANCES	5
CK01	CASHIER'S CHECKS/GARNISHMTS	5
CK02	CERTIFIED CHECKS	5
CK03	REGISTERED CHECKS	5
CK04	TREASURER'S CHECKS	5
CK05	DRAFTS	5
CK06	WARRANTS	5
CK07	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	CHKS WRITTEN OFF TO INCOME	5
CK15	OTHER OUTSTANDING OFFICIAL CHKS	5
CK16	CD INTEREST CHECKS	5
*CK99	AGGREGATE UNCASHED CHECKS	5
CS01	EDUCATIONAL SAVINGS ACCOUNTS-CASH	5
CS02	EDUCTNL SAVINGS ACCTS-MUTUAL FUNDS	5
CS03	EDUCTNL SAVINGS ACCTS- SECURITIES	5
CT01	ESCROW FUNDS	5
CT02	CONDEMNATION AWARDS	1
CT03	MISSING HEIRS' FUNDS/ESTATES	5
CT04	SUSPENSE ACCOUNTS	5
CT05	OTHER COURT DEPOSITS	1
*CT99	AGGREGATE COURT DEPOSITS	1
HS01	HEALTH SAVINGS ACCOUNT	5
HS02	HEALTH SAVINGS ACCOUNT INVESTMENT	5
IN01	INDIV POLICY BENEF/CLM PMTS	5
IN02	GROUP POLICY BENEF/CLM PMTS	5
IN03	PROCEEDS DUE BENEFICIARIES	5
IN04	MAT POLICY, ENDOWMNT, ANNUITY	5
IN05	PREM REFND ON INDIVID POLIC	5
IN06	UNIDENTIFIED REMITTANCES	5
IN07	OTHER AMTS DUE UNDER POLICY	5
IN08	AGENT CREDIT BALANCES	5
IN30	DEMUTUALIZATION CASH PROCEEDS	5
IN77	LIMITING AGE	2
*IN99	AGGREGATE INSURANCE PROP	5
IR01	TRADITIONAL IRA - CASH	5
IR02	TRADITIONAL IRA - MUTUAL FUNDS	5
IR03	TRADITIONAL IRA - SECURITIES	5
IR05	ROTH IRA - CASH	5
IR06	ROTH IRA - MUTUAL FUNDS	5
IR07	ROTH IRA - SECURITIES	5
MI01	NET REVENUE INTEREST	5
MI02	ROYALTIES	5
MI03	OVERRIDING ROYALTIES	5
MI04	PRODUCTION PAYMENTS	5
MI05	WORKING/ROYALTY INTEREST	5

PROPERTY CODE	PROPERTY TYPE	DORMANCY PERIOD
MI06	BONUSES	5
MI07	DELAY RENTALS	5
MI08	SHUT-IN ROYALTIES	5
MI09	MINIMUM ROYALTIES	5
*MI99	AGGREGATE MINERAL INTEREST	5
MS01	WAGES	1
MS02	COMMISSIONS	1
MS03	WORKER'S COMP BENEFITS	5
MS04	PAYMENT FOR GOODS & SVCS	5
MS05	CUSTOMER OVERPAYMENTS	5
MS06	UNIDENTIFIED REMITTANCES	5
MS07	UNREFUNDED OVERCHARGES	5
MS08	ACCOUNTS PAYABLE	5
MS09	CREDIT BALS & ACCTS RCVBL	5
MS10	DISCOUNTS DUE	5
MS11	REFUNDS DUE	5
MS13	UNCLAIMED LOAN COLLATERAL	5
MS14	PENSN/PROFIT SHR/IRA/KEOGH	5
MS15	DISSOLUTN/LIQUIDATN PROP	1
MS16	MISC OUTSTANDING CHECKS	5
MS17	OTHER MISC INTANGIBLE PROP	5
MS18	SUSPENSE LIABILITES	5
*MS99	AGGREGATE MISC PROPERTY	5
SC01	DIVIDENDS	3
SC02	INTEREST ON BONDS	3
SC03	PRINCIPAL PAYMENTS	3
SC04	EQUITY PAYMENTS	3
SC05	PROFITS	3
SC06	CASH EXCHANGE	3
SC07	BEARER BOND INT/MATURE PRIN	1
SC08	SHARES OF STOCK(RET BY P O)	3
SC09	CASH FOR FRACTIONAL SHARES	3
SC10	UNEXCH STOCK OF SUCCESSR CO	3
SC11	ANY OTHER CERT OF OWNERSHIP	3
SC12	UNDERLY SHARES/OUTSTAND CER	3
SC13	FUNDS LIQUID/REDEMPN STOCK	3
SC14	DEBENTURES/BONDS/COUPONS	3
SC15	GOVERNMENT SECURITIES	1
SC16	MUTUAL FUND SHARES	3
SC17	WARRANTS (RIGHTS)	3
SC18	MAT PRINCIP ON REGIS BONDS	3
SC19	DIVIDEND REINVESTMENT PLN	3
SC20	CREDIT BALANCES	3
SC30	DEMUTUALIZATION STOCK PROCEEDS	3
*SC99	AGGREGATE SECURITIES REL	3
SD01	SAFE DEPOSIT BOX	5
SD02	SAFEKEEPING ITEMS	5
SD03	OTHER TANGIBLE PROPERTY	5
SD04	UNCLAIMED LOAN COLLATERAL	5
TR01	PAYING AGENT ACCOUNTS	5
TR02	UNDELIVERED/UNCASHED DIVID	5
TR03	FUNDS HELD IN FIDUCIARY	5
TR04	ESCROW ACCOUNTS	5
TR05	TRUST VOUCHERS	5
*TR99	AGGREGATE TRUST PROPERTY	5
UT01	UTILITY DEPOSIT	1
UT02	MEMBERSHIP FEES	5
UT03	REFUNDS OR REBATES	1
UT04	CAPITAL CREDIT DISTRIB	5
*UT99	AGGREGATE UTILITY PROPERTY	5
ZZZZ	PROPERTIES NOT IDENTIFIED	5



\*Property codes for "unknown" owners only

## Unclaimed Property Holder Report Guide

### Reciprocal Reporting

As a courtesy to Wisconsin businesses, we have a policy of exchanging unclaimed property reported to the Wisconsin Department of Revenue for citizens of other states.

If you are a business incorporated in Wisconsin, you can report to Wisconsin **incidental amounts** (less than ten items) of unclaimed property owned by those with addresses in other states. The Wisconsin Department of Revenue will forward the names and property of out-of-state owners to the appropriate states. Please be sure to abide by each state's dormancy periods and property codes when preparing your reports. Generally, holders should report Unclaimed Property directly to Wisconsin when the last known address of the apparent owner is in Wisconsin. Please contact the other states at the numbers below for additional information.

STATE	PHONE NUMBER
Alabama	888-844-8400
Alaska	907-465-3726
Arizona	602-716-6036
Arkansas	501-682-6000
CALIFORNIA	916-464-0641
<b>Colorado</b>	<b>800-825-2111</b>
Connecticut	800-618-3404
Delaware	302-577-8220
<b>District of Columbia</b>	<b>202-442-8181</b>
<b>Florida</b>	<b>850-413-5522</b>
Georgia	404-968-0490
Hawaii	808-974-4000
<b>Idaho</b>	<b>800-972-7660 x-7623</b>
<b>Illinois</b>	<b>217-524-0023</b>
Indiana	866-462-5246
Iowa	515-281-7546
Kansas	785-296-3171
Kentucky	800-465-4722
Louisiana	225-219-9400
<b>Maine</b>	<b>207-624-7470</b>
Maryland	800-782-7383
<b>Massachusetts</b>	<b>617-367-0400</b>
Michigan	517-636-5320
<b>Minnesota</b>	<b>651-296-2568</b>
Mississippi	601-359-3600
<b>Missouri</b>	<b>573-751-0123</b>

STATE	PHONE NUMBER
Montana	866-859-2254
<b>Nebraska</b>	<b>402-471-8497</b>
<b>Nevada</b>	<b>702-486-2025</b>
New Hampshire	603-271-2619
New Jersey	609-984-5214
New Mexico	505-827-0767
New York	800-221-9311
<b>North Carolina</b>	<b>919-508-1000</b>
<b>North Dakota</b>	<b>701-328-2800</b>
<b>Ohio</b>	<b>877-644-6823</b>
Oklahoma	405-521-4275
Oregon	503-378-3999
Pennsylvania	800-379-3999
<b>Rhode Island</b>	<b>401-222-6505</b>
South Carolina	803-737-4771
<b>South Dakota</b>	<b>605-773-3379</b>
Tennessee	615-253-5362
Texas	800-321-2274 x-66246
<b>Utah</b>	<b>801-320-5360</b>
Vermont	802-828-2407
<b>Virginia</b>	<b>804-225-2547</b>
<b>Washington</b>	<b>360-705-6706</b>
<b>West Virginia</b>	<b>304-340-1574</b>
Wisconsin	608-264-4594
Wyoming	307-777-5590

States listed in **BOLD** have agreements with Wisconsin and do not need to be contacted prior to reporting Unclaimed Property accounts to Wisconsin.



# Unclaimed Property Holder Report Guide

## Reporting Securities

The following types of abandoned securities are to be reported. This list may not be inclusive of all types of securities that are subject to the unclaimed property law:

- Common Stock
- Preferred Stock
- Bonds / Debentures
- Dividend Reinvestment Plans (DRPs)
- Stock Warrants
- Mutual Funds
- Partnership Units
- Any other security-type property that has been abandoned

Any holder depositing securities into the State of Wisconsin's account should contact Loreta Pengo at Conduent at (617) 371-9934 or [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com) prior to transfer.

To ensure securities are properly registered, please use the following instructions:

- For stocks, see "Registration of Stock" on page 13.
- For mutual funds, see "Registration of Mutual Funds" on page 14.

Pay special attention to Dividend Reinvestment Plan, Direct Investments, & Book Entry instructions.

Securities held for the State of Wisconsin in its name and/or prior nominee names, should be changed to **Cheddar & Co.** for stock and closed-end mutual funds, or **Mac & Co.** for open-end mutual funds.

Advance notifications of deliveries to the custodian sent after October 15 must be sent no less than 3 business days prior to filing deadline of November 1.

Once shares are reported on a holder report, dividend payments should be sent to our transfer agent at Conduent. Provide a statement that includes: type of transaction, account number 822478, CUSIP, security name, number of shares, and amount of dividend/share. Checks should be made payable to and sent to:

Stock Dividends:	Mutual Fund Dividends:
<b>CHEDDAR &amp; CO.</b> Conduent, Inc. 10 <sup>th</sup> Floor 100 Hancock St Quincy MA 02171	<b>MAC &amp; CO. 822478</b> Attn: Mutual Fund Operations Room 151-1010 500 Grant St Pittsburg PA 15258

Contact [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com) for any questions.

### WORTHLESS – NON-TRANSFERABLE

**Do not report worthless or non-transferable securities to our office or our custodian**

## Foreign Securities

Please contact the Custodian at [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com) to obtain delivery instructions.

## Federal Reserve Securities

ADVANCE NOTICE REQUIRED. Notify custodian 2 business days prior to transfer at [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com). Please deliver as follows:

Federal Reserve Bank of Boston  
ABA30210-0001-2  
Bk of NYC/Trust (822478)



### Reporting Securities (Cont'd.)

#### Registration of Stock

##### STOCK DELIVERY

- Stock should be delivered via Depository Trust Company (DTC) to the department's custodian. ADVANCE NOTICE REQUIRED. Notify custodian 2 business days prior to transfer at [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com). Send confirmation of transfer with your report. Transfers not preapproved will be reversed. DTC account specifics are:

Mellon Security Trust Company (Agent Bank # 26500)  
DTC Participant # 901  
Mellon Bank/Account # 822478  
Include Reporting Entity in Description Field

- If stock cannot be delivered via DTC or Deposit/Withdrawal at Custodian (DWAC), stock may be registered in Book Entry Shares/Direct Registration Shares (DRS). Ensure that interested party statements are sent to the address below at the time transfer takes place and copies of the statements are emailed to [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com):

Conduent, Inc.  
10<sup>th</sup> Floor  
100 Hancock St  
Quincy, MA 02171

- All DTC or DRS eligible securities must be registered in the nominee name: Cheddar & Co.
- A confirmation of the transfer must be with your report.
- **All fractional shares for each owner must be liquidated prior to reporting. Pay the proceeds to the Department of Revenue using one of the payments options shown on pages 7 and 8.**

##### STOCK CERTIFICATES

- Physical certificates should only be sent for stocks which cannot be sent via DTC, DWAC, or DRS. Email in advance all certificates being delivered to [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com). A copy of all certificates must accompany report.
- Physical certificates must be registered in the name of Cheddar & Co. and mailed to:

Cheddar & Co.  
Account # 822478  
Tax ID # 90-0086085  
Attn: BNY Mellon/Branch Deposit Department  
The Depository Trust Company  
570 Washington Blvd – 5th Fl  
Jersey City, NJ 07310

- Remit cash-in-lieu for fractional shares for each owner with report.

### Reporting Securities (Cont'd.)

#### Registration of Mutual Funds

##### OPEN END MUTUAL FUND

- Accounts held for the State of Wisconsin must be registered in the name of Mac & Co. Conduent will provide account numbers for all mutual funds transferred to the state's account. Contact Conduent at [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com) to obtain account numbers 3 business days prior to attempting delivery.
- If the fund chooses to establish a new account number and register Mutual Funds as indicated below, please provide a detailed list 2 business days in advance to [DORHolderReports@wisconsin.gov](mailto:DORHolderReports@wisconsin.gov) and [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com). The list should contain the CUSIP #, name of fund, share amount, and account number at the fund.

Mac & Co. 822478  
Attn: Mutual Fund Operations  
Room 151-1010  
500 Grant St  
Pittsburgh, PA 15258

- **NOTE:** It is important that the registration reference account number **822478**. This identifies the fund as belonging to the State of Wisconsin. Dividend Selection – **Pay in Cash**

Send statements to:

Conduent, Inc.  
Attn: Mutual Fund Operations  
100 Hancock St, 10<sup>th</sup> Fl  
Quincy, MA 02171

##### CLOSED END MUTUAL FUND

Accounts held for the State of Wisconsin should be registered in the nominee name. Remit cash-in-lieu for fractional shares for each owner with report. Deliver full shares via Depository Trust Company (DTC). ADVANCE NOTICE REQUIRED. Notify custodian 2 business days prior to transfer at [UPCH.Custody@Conduent.com](mailto:UPCH.Custody@Conduent.com).

## Common Questions

### **Do I need to file my report electronically?**

Yes. See page 6.

### **What is Abandonment Period?**

The period of inactivity (usually 1 to 5 years) after which property is considered abandoned. (See Dormancy Period Table on page 10.)

### **What is Aggregate Amount?**

The amount below which the holder need not perform due diligence and attempt to contact the owner prior to reporting funds as unclaimed property. The aggregate amount in Wisconsin is \$50. However, if you are able to supply the identifying information about the owners, we ask that you do not aggregate as we may be able to automatically pay the rightful owners through our auto-match program.

### **Who is a Custodian?**

An individual or entity that holds property until it is delivered to the rightful owner. Most states' laws make the state the "custodian" of abandoned property.

### **What is Due Diligence?**

The statutorily required degree of effort a holder of abandoned property must perform to find the rightful owner of property before the property is remitted to the state.

### **What is Indemnification?**

An agreement that protects the holder from loss by transferring the legal responsibilities to a third party, such as the state.

### **What is an Official Check?**

A check or written instrument for which a bank, financial organization, or business association is directly liable; including, but not limited to, drafts, money orders, traveler's checks, cashier's checks, and expense checks.

### **Who is an Owner?**

A person having a legal or equitable claim to the abandoned property.

### **Who is a Person?**

Any individual, business association, government or public subdivision, public corporation or authority, estate, trust, two or more persons having a joint or common interest, or any other legal or commercial entity.

### **What is a Report?**

A list of owners and the value of their unclaimed properties that is filed with the Wisconsin Department of Revenue on an annual basis.

### **What is a Tangible Personal Property?**

Physical property, such as a diamond ring or a silver coin, that is typically kept in safe deposit boxes.

### **What are Underlying Shares?**

Shares of stock that have been issued by a business association or a financial institution. The original certificates for the shares are in the possession of the shareholders, who have failed to either cash the dividend checks or correspond with the issuing corporation.

### Common Questions (Cont'd)

#### **What is Unclaimed Property?**

All property unclaimed by its owner for a specific period of time, called a dormancy period. Unclaimed intangible property may include: dormant savings and checking accounts, unclaimed wages, dividends, credit balances and any type of outstanding check. Tangible property refers to contents of safe deposit boxes.

#### **Who is a Holder?**

Any business, individual, government body, or other entity in possession or control of property belonging to another party until transfer to the Wisconsin Department of Revenue as unclaimed property.

#### **What happens if a holder does NOT report unclaimed property?**

A holder who fails to report, pay or deliver property within the time prescribed by law may be assessed penalties and interest and could be subject to an audit.

#### **Is there a minimum amount?**

No. Businesses must report all unclaimed property, no matter how low the value is. The Wisconsin Department of Revenue safeguards the property forever.

#### **Do I need to include the detail (names, address, SSN and amounts) for aggregate items?**

Yes, this is VERY helpful when a claimant attempts to prove ownership.

#### **What is activity?**

An owner-generated transaction on, or communication about an account, or the negotiation of a check or other instrument by the payee.

#### **Are negative reports required?**

If your company is incorporated or physically located in Wisconsin, a report is required for life insurance, financial institutions and utilities companies.

#### **Should financial institutions wait to hear from the Department before submitting safe deposit box contents?**

No, contents can arrive immediately after filing your holder report, but no later than December 1 following the November report.

#### **How should safe deposit boxes be shipped?**

Contents can be shipped by whichever courier you select.

#### **Should our business enclose first-class letters that were sent out to the owners as proof of due diligence was complete?**

No, please only supply the report verification page and payment. Keep the letters in your own records for 5 years.

#### **If a securities transaction is reported to Wisconsin Unclaimed Property and is not settled, what should happen?**

Contact our office at [DORWIHolderReports@wisconsin.gov](mailto:DORWIHolderReports@wisconsin.gov) and staff will work with the transfer agent.

#### **Do I send fractional shares of stock?**

No, fractional shares of stock must be liquidated **prior** to reporting. See Page 13.





## Unclaimed Property Holder Report Guide

### Common Questions (Cont'd)

#### Where do I send stock dividend checks?

Stock dividend checks are made payable to Cheddar & Co. and should be sent to:

Conduent, Inc.  
10<sup>th</sup> Floor  
100 Hancock St  
Quincy, MA 02171

#### Do I need to report worthless or non-transferrable securities?

No. Do not report worthless or non-transferable securities to our office or to our custodian.

#### What if I need to make changes to a filed report?

See instructions on page 4.

### Checklist

- Have you completed the Owner Notification (due diligence) activities?
- Have you sent the remittance by ACH debit using [My Tax Account](#), ACH credit, or check?
- If submitting your holder report using [My Tax Account](#), be sure to save or print a copy of the confirmation page for your records.
- If reporting securities, have you contacted Loreta Pengo at (617) 371-9934 for instructions?
- Have you mailed the original securities certificates and/or statements to BNY-Mellon Securities Trust Company in Wisconsin's nominee name, CHEDDAR & CO. (stock) as provided on page 13 or MAC & CO. (mutual funds) as provided on page 14?

### Stay Current with Unclaimed Property Reporting Information

The Wisconsin Department of Revenue provides information, via email, to persons who are responsible for reporting and remitting unclaimed property.

Subscribe to this service by visiting: [revenue.wi.gov/Pages/HTML/lists.aspx](http://revenue.wi.gov/Pages/HTML/lists.aspx).

### Contact the Unclaimed Property Unit

**Phone:** (608) 264-4594

**Fax:** (608) 261-6799

**Email:** [DORUnclaimedProperty@wisconsin.gov](mailto:DORUnclaimedProperty@wisconsin.gov)

#### TO REQUEST AN EXTENSION

Mail, fax, or email Form UCP-135 to the department by October 2, 2017. Instructions are provided on the bottom of the form.