

Route to: ☐ _____ ☐ _____ ☐ _____ ☐ _____
 ☐ _____ ☐ _____ ☐ _____ ☐ _____

Unclaimed Property Law and Reporting Forms

Publication 136 Release 80 March 2024

HIGHLIGHTS

- Unclaimed property statutes for all 50 states, as well as the District of Columbia, Puerto Rico, and selected Canadian provinces.
- Updated Quick Access Tables, providing easy reference to every state's unclaimed property filing requirements.
- State reporting forms and instructions.
- Analysis of recent case law in the Digest of Cases.

This release features revisions to the Quick Access Tables, updated state unclaimed property statutes and regulations, and analysis of recent case law. Each of these items is discussed in more detail below.

Quick Access Tables. The Quick Access Tables in Chapter 5 have

been updated to reflect recent changes in filing schedules and requirements and to provide other information essential to filers.

State Unclaimed Property Statutes and Regulations. *Unclaimed Property Law and Reporting Forms* reprints current unclaimed property statutes from all 50 states, as well as the District of Columbia, Puerto Rico, and selected Canadian provinces. Changes to the regulations of several states are included in this release.

Alabama: Ala. Code: § 35-12-73

Hawaii: Haw. Rev. Stat. Ann. § 523A-26

Iowa: Iowa Code § 556.1, § 556.2

Illinois: 765 Ill. Comp. Stat. Ann. 1026/15-202, 15-210, 15-504, 15-804, 15-805, 15-806

Kansas: Kan. Stat. Ann. § 58-3979,

§ 58-3980

Louisiana: La. Rev. Stat. Ann.
§ 9:153, § 9:177

Maryland: Md. Code Ann., Com.
Law § 17-317

Maine: Me. Rev. Stat. tit. 33,
§ 2061

Montana: Mont. Code Ann. § 70-
9-802, § 70-9-803

North Carolina: N.C. Gen. Stat.
§ 116B-52, § 116B-59, § 116B-60,
§ 116B-62, § 116B-65, § 116B-78

New Hampshire: N.H. Rev. Stat.
Ann. § 471-C:31-a

Nevada: Nev. Rev. Stat. Ann.
§ 120A.020, § 120A.075,
§ 120A.077, § 120A.122,
§ 120A.122, § 120A.500,
§ 120A.520, § 120A.560,
§ 120A.570, § 120A.580,
§ 120A.610, § 120A.620,
§ 120A.660, § 120A.715,
§ 120A.725, § 120A.740,

Ohio: Ohio Rev. Code Ann.
§ 169.07; Ohio Admin. Code
1301:10-1-01, 1301:10-3-04

Oregon: ORS § 98.322, § 98.332,
§ 98.334, § 98.336, § 98.352,
§ 98.362, § 98.372

Texas: Tex. Prop. Code § 74.501,
§ 74.602, § 74.604

Washington: Wash. Rev. Code
Ann. § 63.30.890

West Virginia: W. Va. Code R.
§§ 112-5-1–112-5-14

**State Unclaimed Property
Forms.** New and replacement forms
are included for the following states:

Alabama: Instructions for Elec-
tronic Funds Transfer (8/2023); In-
structions for Electronic Transfer of
Securities (3/2023)

California: Unclaimed Property
Law and Regulations (1/2023)

District of Columbia: Instructions
for Preparing Unclaimed Property
Reports (4/2023); UP-4 Filing In-
struction and Holder Claim Form
(2/2023)

Georgia: Annual Filing Report In-
formation (May 2023); Additional
Instructions and Information (May
2023); Financial Entities Report
Forms and Instructions (May 2023);
Government Entities Report Forms
and Instructions (May 2023); Corpo-
rate Entities Report Forms and In-
structions (May 2023); Securities Re-
port Forms and Instructions (May
2023); Safe Deposit Boxes Report
Forms and Instructions (May 2023);
Negative Report (May 2023); In-
structions for Holder Reimbursement
(May 2023); Form UP-1 MV, Holder
Report Summary—Motor Vehicle
Sale (May 2023); Form UP-2 MV,
Vehicle Detail Report Form—Motor
Vehicle Sale (June 2021); Form UP-
SR, Seller Reclamation Form—
Motor Vehicle Sale (May 2023)

Idaho: Idaho Holder Reporting
Manual FY 2024 (Sept. 2023); Re-
quest for Reimbursement (Sept.
2023); Report Year Conversion
Table (Sept. 2023)

Illinois: Instructions for Filing the
Annual Report of Unclaimed Prop-
erty (Oct. 2023)

Indiana: Holder Reporting Manual

(Aug. 2023); NAUPA Codes, Dormancy Periods, and Reporting Table (June 2023); Sample Due Diligence Letter (June 2023)

Louisiana: General Information and Instructions (May 2023); Unclaimed Property Reporting Cheat Sheet

Maryland: Holder Reporting Manual (May 2023); Electronic Reporting Holder Upload File Instructions (Sept. 2023); New Holder Information Form (May 2023); Holder Claim Form (Aug. 2023); Maryland Unclaimed Property Report (Aug. 2023)

Maine: Holder Reporting Manual (Rev. 7/2023); Holder Report Form; Extension and Exemption; Holder Reimbursement Request; Holder Report Amendment Form; Amended Report of Unclaimed Property; Sample Due Diligence Letter

Nebraska: Holder Reporting Handbook (July 2023); Holder Report Extension Request; Holder Request for Reimbursement

New Jersey: Instructions for Delivering Stock Securities (Aug. 2023); Instructions for Broker Reporting (Aug. 2023)

Nevada: Holder Reporting Manual (2024); Notice to Holders—Compliance with AB55 (June 2023); Holder Module User Manual (Aug. 2023)

New York: Handbook for Reporters (6/2023); Unclaimed Property Relating to Banking Institutions (4/2023); Unclaimed Property Relating to Brokers and Dealers (4/2023);

Unclaimed Property Relating to Insurance Companies (4/2023); Listing of Newspapers for Notice Publications (5/2023); Handbook for State Agencies 4/2023); Handbook for Utility Companies (4/2023); Unclaimed Court Funds (4/2023); Unclaimed Child Support or Combined Child and Spousal Support (4/2023); Unclaimed Property Relating to Pawn Brokers (4/2023); Sales Finance Companies and Insurance Premium Finance Agencies (4/2023); Unclaimed Public Assistance (4/2023); Unclaimed Property Relating to State Institutions (4/2023)

Pennsylvania: Unclaimed Property Annual Reporting (9/2023); Negative Reporting Form for Abandoned and Unclaimed Property (Form AP-1 NEG); Changes to Finders of Unclaimed Property; Policy Guidance—Paper Life Insurance Policies

Utah: Holder Reporting Instructions (7/2023); 5 Steps to Report Unclaimed Property; Three Ways to Pay Your Unclaimed Property Report

Virginia: General Holder Reporting & Payment Instructions (7/2023); Reporting and Delivery of Securities Property (5/2023); Tangible Property Reporting; Owner Relationship and Type Codes; Property Type Codes and Dormancy Periods; Date Chart

Washington: General Information (9/2023); Quick Start Reporting Guide (9/2023); Local Government (9/2023); Property Category Code Table (9/2023)

West Virginia: Manual Online Reporting Instructions (8/2023);

Manual Online Reporting Instructions for Safe Deposit Box Holders (7/2023); Business Reporting Guidelines (8/2023); Unclaimed Property Remittance Instructions (8/2023); Safe Deposit Box Inventory Sheet and Guidelines (8/2023)

Wisconsin: Unclaimed Property Holder Report Guide (8/2023); Acknowledgement/Report of Escheated Estate

Wyoming: Unclaimed Property Report Checklist (9/2023); Report Year Conversion Table (7/2023); Quick Reference—Helpful Information (10/2023); Securities Registration and Deposit Instructions (10/2023); Securities Reporting Form; Holder Request for Extension; Holder Early Remittance Request

Digest of Cases. The Digest of Cases has been updated in this release to include coverage of recent case law pertaining to emerging topics in unclaimed property law.

Cases include:

Albert v. Franchot, No. 1-22-cv-01558, 2023 U.S. Dist. LEXIS 105781 (D. Md. June 16, 2023). *See* D202.15, D902.11, D904.13.

Ambriz v. Hegar, No. A-22-CV-1067, 2023 U.S. Dist. LEXIS 133137 (W.D. Tex. June 20, 2023). *See* D202.15, D902.11.

Garrity v. PPL Corp., 297 A.3d 883 (Pa. Commw. Ct. June 23, 2023). *See* D204.14, D404, D502.11.

Garza v. Woods, No. CV-22-01310, 2023 U.S. Dist. LEXIS 153721 (D. Ariz. Aug. 30, 2023). *See*

D103.10, D202.11, D202.15, D902.11.

Gelb v. Niblack, No. 22-CV-2601, 2023 U.S. Dist. LEXIS 157650 (E.D.N.Y. Sep. 6, 2023). *See* D904.12, D1001.

James v. Hegar, No. 22-50828, 2023 U.S. App. LEXIS 30567 (5th Cir. Nov. 16, 2023), *rev'g*, No. 5:22-CV-51, 2022 U.S. Dist. LEXIS 235556 (W.D. Tex. Sep. 6, 2022). *See* D902.11, D904.13.

Light v. Davis, Civil Action No. 22-611, 2023 U.S. Dist. LEXIS 172640 (D. Del. Sep. 27, 2023). *See* D202.15, D902.12.

In re Nichols, No. 4:17-bk-15992J, 2023 Bankr. LEXIS 2380 (Bankr. E.D. Ark. Sep. 27, 2023). *See* 302.13.

O'Connor v. Eubanks, 83 F.4th 1018 (6th Cir. 2023), *aff'g in part and vacating in part*, No. 1:21-cv-12837, 2022 U.S. Dist. LEXIS 159444 (E.D. Mich. Sept. 2, 2022) (Order Adopting Recommendation of the Magistrate Judge). *See* D802.12, D902.11, D902.13.

Salvato v. Harris, No. 21-12706, 2022 U.S. Dist. LEXIS 75575, *aff'd on other grounds and reconsideration denied*, No. 21-12706, 2023 U.S. Dist. LEXIS 120351 (D.N.J. July 13, 2023). *See* 202.15, D902.11, D902.12

Schramm v. Mayrack, No. 22-1443, 2023 U.S. Dist. LEXIS 175196 (D. Del. Sep. 29, 2023). *See* 902.11, 902.13.

Wilson v. PNC Bank Nat'l Ass'n, No. 21-cv-01131, 2023 U.S. Dist.

Matthew Bender provides continuing customer support for all its products:

- Editorial assistance—please consult the “Questions About This Publication” directory printed on the copyright page;
- Customer Service—missing pages, shipments, billing or other customer

service matters, +1.800.833.9844.

- Outside the United States and Canada, +1.518.487.3385, or fax (+1.800.828.8341) or email (international@bender.com);
- Toll-free ordering (+1.800.223.1940) or visit www.lexisnexis.com/BrowseUs.



www.lexis.com

Copyright © 2024 Matthew Bender & Company, Inc., a member of the LexisNexis Group.
Publication 136, Release 80, March 2024

LexisNexis, the knowledge burst logo, and Michie are trademarks of Reed Elsevier Properties Inc., used under license. Matthew Bender is a registered trademark of Matthew Bender Properties Inc.

FILING INSTRUCTIONS

UNCLAIMED PROPERTY LAW AND REPORTING FORMS

Publication 136 Release 80

March 2024

**Check
As
Done**

- ☐ 1. Check the Title page in the front of your present Volume 1. It should indicate that your set is filed through Release Number 79. If the set is current, proceed with the filing of this release. If your set is not filed through Release Number 79, DO NOT file this release. Please call Customer Services at 1-800-833-9844 for assistance in bringing your set up to date.
- ☐ 2. Separate this Release Number 80 into the following groups of material:
 - ☐ • Package 1 contains White Revision pages for Volumes 1 thru 2B.
 - ☐ • Package 2 contains White Revision pages for Volumes 3 thru 6.
- ☐ 3. Circulate the "Publication Update" among those individuals interested in the contents of this release.

Check
As
Done

Remove Old
Pages Numbered

Insert New
Pages Numbered

For faster and easier filing, all references are to right-hand pages only.

VOLUME 1

Revision

☐	Title page.	Title page
☐	5-59	5-59
☐	5-93	5-93 thru 5-94.1
☐	5-107 thru 5-113	5-107 thru 5-113

VOLUME 1A

Revision

☐	Title page.	Title page
☐	D-32.1 thru D-32.3	D-32.1 thru D-32.3
☐	D-86.6(4)(a) thru D-86.6(4)(b)(i)	D-86.6(4)(a) thru D-86.6(4)(b)(i)
☐	D-86.33 thru D-86.36(1)	D-86.33 thru D-86.36(1)
☐	D-106.15 thru D-106.19	D-106.15 thru D-106.19
☐	D-198.2(1) thru D-198.9	D-198.3 thru D-198.9
☐	D-300.3 thru D-300.7	D-300.3 thru D-300.7
☐	D-304.28(3) thru D-304.28(4)(a)	D-304.28(3) thru D-304.28(4)(a)
☐	D-382.7 thru D-382.15	D-382.7 thru D-382.15
☐	D-438.16(2)(a) thru D-438.16(2)(e)	D-438.16(2)(a) thru D-438.16(2)(o)
☐	D-438.16(11)	D-438.16(11) thru D-438.16(13)
☐	D-441 thru D-450.1	D-441 thru D-450.1
☐	D-473 thru D-474.1	D-473 thru D-474.1
☐	D-488.1 thru D-490.3	D-489 thru D-490.5
☐	TDC-1 thru TDC-13.	TDC-1 thru TDC-13
☐	TC-1 thru TC-19	TC-1 thru TC-19
☐	TS-1 thru TS-13	TS-1 thru TS-15
☐	I-1 thru I-45	I-1 thru I-45

VOLUME 2

Revision

☐	Title page.	Title page
☐	AL-5 thru AL-11	AL-5 thru AL-12.1
☐	CT-3 thru CT-4.1	CT-3 thru CT-4.1
☐	GA-3.	GA-3
☐	HI-21 thru HI-29	HI-21 thru HI-29
☐	IL-3	IL-3

Check As Done	<i><u>Remove Old Pages Numbered</u></i>	<i><u>Insert New Pages Numbered</u></i>
☐	IL-13 thru IL-20.1	IL-13 thru IL-20.1
☐	IL-31 thru IL-32.2(1)	IL-31 thru IL-32.2(1)
☐	IL-32.11	IL-32.11 thru IL-32.12(1)
☐	IA-5 thru IA-11	IA-5 thru IA-11
☐	KS-3 thru KS-7	KS-3 thru KS-5
☐	KS-33	KS-33
☐	LA-5 thru LA-7.	LA-5 thru LA-8.1
☐	LA-25	LA-25

VOLUME 2A

Revision

☐	Title page.	Title page
☐	ME-3.	ME-3
☐	ME-13	ME-13 thru ME-14.1
☐	MD-5 thru MD-6.1	MD-5
☐	MD-25	MD-25
☐	MT-5 thru MT-10.1	MT-5 thru MT-10.1
☐	NV-1 thru NV-30.5	NV-1 thru NV-30.7
☐	NH-5.	NH-5
☐	NH-29	NH-29

VOLUME 2B

Revision

☐	Title page.	Title page
☐	NC-3 thru NC-19	NC-3 thru NC-20.3
☐	NC-27	NC-27
☐	OH-3 thru OH-5	OH-3 thru OH-6.1
☐	OH-21	OH-21 thru OH-22.1
☐	OH-31 thru OH-49	OH-31 thru OH-49
☐	OR-1 thru OR-11	OR-1 thru OR-11
☐	OR-21 thru OR-36.1.	OR-21 thru OR-36.3
☐	RI-25.	RI-25
☐	TX-29	TX-29 thru TX-30.1
☐	TX-41 thru TX-45.	TX-41 thru TX-46.1
☐	WA-1 thru WA-61.	WA-1 thru WA-61
☐	WV-3	WV-3 thru WV-4.1
☐	WV-33 thru WV-43	WV-33 thru WV-43

VOLUME 3

Revision

☐	Title page.	Title page
☐	AL-1	AL-1
☐	AL-9 thru AL-25	AL-9 thru AL-21
☐	CA-1 thru CA-57	CA-1 thru CA-58.1
☐	DC-1 thru DC-27	DC-1 thru DC-19

VOLUME 4

Revision

☐	Title page.	Title page
☐	GA-1 thru ID-21	GA-1 thru ID-22.1
☐	IL-1 thru IL-17	IL-1 thru IL-9
☐	IN-1 thru IN-97	IN-1 thru IN-75
☐	LA-1 thru LA-5	LA-1 thru LA-11
☐	ME-1 thru ME-35	ME-1 thru ME-37
☐	MD-1 thru MD-27	MD-1 thru MD-39

VOLUME 5

Revision

☐	Title page thru iii	Title page thru iii
☐	NE-1 thru NE-25	NE-1 thru NE-15
☐	NV-1 thru NV-61	NV-1 thru NV-61
☐	NJ-1	NJ-1
☐	NJ-69 thru NJ-75	NJ-69 thru NJ-73
☐	NY-1 thru NY-67	NY-1 thru NY-67
☐	NY-83 thru NY-95.	NY-83 thru NY-96.1
☐	NY-121 thru NY-207	NY-121 thru NY-225
☐	PA-1 thru PA-25	PA-1 thru PA-26.1
☐	PA-41	PA-41 thru PA-45

VOLUME 6

Revision

☐	Title page.	Title page
☐	UT-1 thru UT-33	UT-1 thru UT-29
☐	VA-1 thru VA-9.	VA-1 thru VA-15

Check As Done	<i><u>Remove Old Pages Numbered</u></i>	<i><u>Insert New Pages Numbered</u></i>
☐	WA-1 thru WA-7	WA-1 thru WA-7
☐	WA-21 thru WA-65	WA-21 thru WA-65
☐	WV-1 thru WV-2.1	WV-1
☐	WV-29 thru WV-71	WV-29 thru WV-71
☐	WI-1 thru WI-25	WI-1 thru WI-23
☐	WY-1 thru WY-47.	WY-1 thru WY-25

FILE IN THE FRONT OF THE FIRST VOLUME OF YOUR SET

To order missing pages log on to our self service center, www.lexisnexis.com/printedsc or call Customer Services at 1 (800) 833-9844 and have the following information ready:

- (1) the publication title;
- (2) specific volume, chapter and page numbers; and
- (3) your name, phone number, and Matthew Bender account number.

Please recycle removed pages.

MISSING FILING INSTRUCTIONS? FIND THEM AT www.lexisnexis.com/printedsc

Use the search tool provided to find and download missing filing instructions, or sign on to the Print & CD Service Center to order missing pages or replacement materials. Visit us soon to see what else the Print & CD Service Center can do for you!



www.lexis.com

**Copyright © 2024 Matthew Bender & Company, Inc., a member of the LexisNexis Group.
Publication 136, Release 80, March 2024**

LexisNexis, the knowledge burst logo, and Michie are trademarks of Reed Elsevier Properties Inc., used under license. Matthew Bender is a registered trademark of Matthew Bender Properties Inc.