

**PUBLICATION UPDATE**

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# Unclaimed Property Law and Reporting Forms

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Publication 136      Release 74      March 2021

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**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.

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.

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

- Florida: Fla. Admin. Code Ann. 69G-20.041
- Iowa: Iowa Admin. Code 781-9.1, et seq.
- Louisiana: La. Rev. Stat. Ann §§ 9:159; 9:161
- North Carolina: N.C. Gen. Stat.

§§ 116B-60; 116B-63; 116B-64; 116B-67; 116B-75

Ohio: Ohio Admin. Code § 1301:10-4-02

Tennessee: Rev. Uniform Unclaimed Property Act §§ 66-29-142; 66-29-146; 66-29-154

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

Arizona: Arizona Unclaimed Property Reporting Manual (Sept. 2020)

California: Holder Notice Report Checklist (Oct. 2020); Other Report Types (Oct. 2020)

Colorado: Property Codes and Dormancy (July 2020)

Delaware: Holder Handbook (Aug. 2020)

Georgia: Annual Filing Report Information (May 2020); Financial Entities Report Forms and Instructions (May 2020); Corporate Entities Report Forms and Instructions (May 2020); Securities Report Forms and Instructions (May 2020); Safe Deposit Box Report Forms and Instructions (May 2020); Instructions for Negative Report (May 2020); Instructions for Holder Reimbursement Form (May 2020); Additional Instructions and Information (May 2020); Annual Filing Report Government Entities (May 2020); Instructions for Form UP-1 MV Holder Report Motor Vehicle Sale (May 2020); Instructions for UP-2 MV Vehicle Detail Report Form Motor Vehicle Sale (May 2020); Instructions for UP SR Seller Reclamation Form

Motor Vehicle Sale (May 2020)

Idaho: Holder Reporting Manual (FY 2021)

Iowa: Business Reporting Manual (FY 2021); Financial Institution Reporting Procedures (FY 2021)

Kentucky: Holder Reporting & Instructions (June 2020)

Maine: Holder Reporting Manual (2020)

Maryland: Holder Reporting Manual (Sept. 2020)

Massachusetts: Holder Reporting Guidelines (Oct. 2020)

Minnesota: Holder Report Guide (2020)

Mississippi: Instructions for Holder Reporting (June 2020)

Missouri: Unclaimed Property Report Form (June 2020)

Nevada: Holder Reporting Manual (FY 2021)

New Mexico: Unclaimed Property—Holder Reporting Kit (June 2020)

Pennsylvania: Holder Reporting Manual (2020)

Rhode Island: Reporting & Delivery Unclaimed Securities (June 2020)

South Dakota: Holder Reporting Manual (July 2020)

Texas: Reporting Instructions (2020); Payment Instructions (June 2020)

Utah: Reporting Instructions (2020)

Virginia: Special Notices—New

for 2020 (2020); Annual Holder Report—Forms and Instructions (July 2020)

Washington: Guide to Reporting Unclaimed Property (Sept. 2020)

West Virginia: Manual Online Reporting Instructions (June 2020); Manual Online Reporting Instructions for Safe Deposit Box Holders (June 2020)

Wisconsin: Unclaimed Property Holder Report Guide (July 2020)

**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:

CKD Homes Direct, Ltd. v. Hegar, 2020 Tex. App. LEXIS 4790 (Tex. App.-Austin June 26, 2020). See D802.10.

Day v. MCC Acquisition, LC, 848 S.E.2d 800 (Va. 2020). See D411.

Eaton Corp. v. Geisenberger, No. 19-2269 (MN), Fruit of the Loom, Inc. v. Geisenberger, No. 19-2273 (MN), Siemens USA Holdings, Inc., No. 19-2284, 2020 U.S. Dist. LEXIS

169209 (D. Del. Sept. 15, 2020). See D202.11, D405, D902.12, D908.

In the Matter of Olchowski, 485 Mass. 807 (2020). See D301.15, D401.

Overstock.com, Inc. v. State ex rel. French, 234 A.3d 1175 (Del. 2020), rev'g 2019 Del. Super. LEXIS 311 (Del. Super. Ct. June 28, 2019, corrected July 10, 2019). See D504.

Patronis v. United Ins. Co. of Am., 299 So.3d 1152 (Fla. Dist. Ct. App. June 30, 2020), rev'g sub nom. United Ins. Co. of Am. v. Atwater, No. 2016-CA-001009 (Fla. Leon County Ct. Apr. 20, 2018). See D102, D202.11, D302.28, D502.11, D801.

Siemens USA Holdings, Inc., 2020 U.S. Dist. LEXIS 169209 (D. Del. Sept. 15, 2020). See D902.13.

State of Delaware, Dep't of Fin. v. AT&T, Inc., 2020 Del. Ch. LEXIS 233 (Del. Ch. Jul. 10, 2020). See D404, D601.11-1, D904.11

State of Delaware, Dep't. of Fin. v. Univar, Inc., 2020 Del. Ch. LEXIS 325 (Del. Ch. Oct. 29, 2020). See D401, D404, D805.

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<b>FILING INSTRUCTIONS</b>
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# **UNCLAIMED PROPERTY LAW AND REPORTING FORMS**

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Publication 136 Release 74

March 2021

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**Check  
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- 1. Check the Title page in the front of your present Volume 1. It should indicate that your set is filed through Release Number 73. If the set is current, proceed with the filing of this release. If your set is not filed through Release Number 73, DO NOT file this release. Please call Customer Services at 1-800-833-9844 for assistance in bringing your set up to date.
- 2. This Release Number 74 contains only White Revision pages.
- 3. Circulate the "Publication Update" among those individuals interested in the contents of this release.

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