State of Arizona 601

Unclaimed Property Reports

This booklet contains:

- Unclaimed Property Reports
- Property checklist
- Instructions
- Principal Business Activity Codes

To contact the Unclaimed Property Unit
with reporting questions and
requests for extensions
call or fax:

Voice.....(602) 716-6031 or (602) 716-6032
Fax.....(602) 716-7997

STATE OF ARIZONA

Department of Revenue
Office of the Director
(602) 542-3572

Janet Napolitano
Governor

J. Elliott Hibbs
Director

Dear Unclaimed Property Holder:

On behalf of the citizens of Arizona, I would like to thank you for taking the time to file your Unclaimed Property Report with the Arizona Department of Revenue. We have made every effort to create a booklet that is informative and as user friendly as possible. By completing your annual report, you are not only complying with Arizona Revised Statutes, Title 44, Chapter 3, but you are performing a valuable service to the community by helping us protect abandoned property.

The Unclaimed Property Unit works hard to assist holders and claimants of abandoned assets alike. In the past year alone we added almost 200,000 new properties, and returned over 10 million dollars worth of property to its rightful owner. This year, we plan to expand our use of state-approved locating services to reunite even more owners with their property. Unclaimed Property is becoming an increasingly important program for our growing population, and you complete the first step by filing this report and remitting lost assets to the Department of Revenue.

If you should have any questions about how to complete the report contained in this booklet, or about how to report via electronic media through the Department's HRS program, feel free to contact the Holder Compliance Unit at one of the numbers listed within the instructions. An electronic copy of this manual and other forms, including the property claim form, can be downloaded from the forms section of our website at www.revenue.state.az.us.

Again, thank you for helping us return property to its rightful owner.

Sincerely,

J. Elliott Hibbs
Director

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- Unclaimed Property Report
- Report of Abandoned Property
- Negative Report of Unclaimed Property
- Unclaimed Property Report – Schedule A
- Holder Reimbursement Request Form

GENERAL OVERVIEW

WHAT IS UNCLAIMED PROPERTY?

Unclaimed Property is a financial asset owed to an individual or business. Property is considered unclaimed when there has been no owner contact for a specified period of time, usually between 1 and 5 years.

When efforts by the holder to locate the owner fail, the funds must be turned over to the Department of Revenue who is then responsible for safeguarding the funds, attempting to locate the owners, publicizing the names of apparent owners who cannot be located otherwise, and returning the assets to the owners as they come forward.

Arizona Unclaimed Property law is located in Arizona Revised Statutes, Title 44, Chapter 3, and can be found online at www.azleg.state.az.us.

WHO MUST REPORT UNCLAIMED PROPERTY?

Any person or entity in possession of property (subject to the Unclaimed Property Law) which belongs to another, or who is trustee in case of a trust, or who is indebted to another person on an obligation subject to the Unclaimed Property Law, is deemed a holder of unclaimed property and must report that property to the state. All holders, whether located in Arizona or in other states, must report to the State of Arizona any unclaimed property they hold that is owed to Arizona residents. Arizona domiciled businesses must also report all property where the owners name and address is unknown. All business entities are responsible for filing reports on behalf of their branches, divisions or other affiliates, including:

Banking and financial institutions including state or federally chartered banks, trust companies, savings banks, private bankers, savings and loan associations, credit unions and investment companies.

Business associations wherever located, such as a corporation, joint stock company, business trust, partnership, proprietorship, cooperative, or other association for business purposes (including all insurance companies).

Utilities owned and operated for public use.

Other legal entities including state, county and city governments, political subdivisions, public authorities, public corporations, estates, trusts or any other legal or commercial entity.

Information about other states and their unclaimed property reporting requirements can be accessed through the NAUPA (National Association of Unclaimed Property Administrators) web site at www.unclaimed.org

HOLDER DUE DILIGENCE (a sample letter is included in this booklet)

Arizona Unclaimed Property law requires that **prior to** one hundred twenty days before the holder of property that is presumed abandoned files their report, the holder shall send a written notice to the apparent owner that states that the holder is in possession of the property if all of the following apply:

1. The holder has an address in the holder's records for the apparent owner and the records do not indicate that the address is inaccurate.
2. The claim of the apparent owner is not barred by any other law of this state.
3. The value of the property is at least fifty dollars.

WHAT UNCLAIMED PROPERTY SHOULD BE REPORTED?

Examples of most types of reportable property are listed with their respective property codes and dormancy periods in a chart contained within this manual. Holders must report all unclaimed property that is owed to an Arizona resident or business. In addition, Arizona domiciled holders should report items without an owner name or address and all unclaimed property where the last known address is in a foreign country.

Securities representing underlying shares, stock splits, bonds, etc., must be registered in Arizona's nominee name of CACTUS & CO. (See the Securities Remittance section for more information).

Mutual Funds must be transferred to an account in the name of the Arizona Department of Revenue, Unclaimed Property Section. Confirmation of transfer must be sent with the report.

Safe Deposit Box contents that have been unclaimed by the owner for a period of one year after expiration of the lease must be reported. Please complete an Unclaimed Property report, indicating on the Schedule A all available information, however **DO NOT MAIL IN THE CONTENTS WITH THE REPORT.** Contact a holder compliance representative to arrange an appointment for the property to be inventoried and released from your custody.

REPORTING METHODS AND REQUIREMENTS

Electronic Reporting: All holders reporting 25 or more individual accounts **must** report via magnetic media, following the **NAUPA** format specifications, and also provide a hard copy printout. Reports not received according to the prescribed format will be returned for correction.

Manual Reporting: A holder with less than 25 records to report may file using the paper form provided. When reporting on paper form, all information must be typed or printed clearly, in ink.

For assistance with reporting, contact the Holder Compliance Section at (602) 716-6032 or (602) 716-6034. You can also e-mail us at AZDOR.Unclaimedproperty@revenue.state.az.us

WHEN TO FILE

In Arizona, a life insurance company that is a holder of property that is presumed abandoned shall file its report before May 1, and the report shall cover the prior calendar year. Any other holder of property that is presumed abandoned shall file the report before November 1 and the report shall cover the last twelve months before July 1 of that year. A holder may also make a onetime election to annually report the property at the same time it reports its income for the purposes of income tax pursuant to Title 43.

Requests for an extension of time for filing a Report of Unclaimed Property must be submitted to the Holder Compliance Unit prior to either April 1 or October 1 (whichever applies), and they must be in writing. Please include the entity's FEIN with the request.

Please note: The authorization of an extension only applies to the filing of the report, in order to avoid the interest penalty, payment, along with a copy of an approved Holder Reporting Extension Request, must be submitted to the Holder Compliance Section by either the May 1, or November 1 report due dates, whichever applies. In addition, holders are required to maintain the records that contain the information required to be included in the report for five years after the holder files the report.

METHOD OF PAYMENT

All checks must be made payable to "**Arizona Department of Revenue, Unclaimed Property Unit**" for the total amount listed on the Report of Unclaimed Property. Your remittance must be in U.S. currency. Foreign currency **cannot** be accepted.

SAMPLE DUE DILIGENCE LETTER

Owner Name
123 Main Street
City Name, State, Zip

Re: (Property Description or Account No.)

Our records indicate that we are holding unclaimed property in the amount of $_____ due to the person listed above. The owner may claim this property by contacting us at the address and/or phone number listed below.

Holder Information:
Company Name
Address
Phone Number

If we do not hear from the owner before (insert the last day that the company can remove items for refund reporting and remitting to the State), Arizona law requires us to submit this property to the Arizona Department of Revenue, Unclaimed Property Unit by November 1 of each year. After that date, the owners may contact the Unclaimed Property Unit at (602) 364-0380 to claim their property. The State will hold this property in perpetuity until the rightful owner or heirs claim it.

Sincerely,

(Company's Contact Name)
Street Address (Include Number)
City, State, Zip Code

PLEASE SIGN BELOW TO ACKNOWLEDGE OWNERSHIP OF THE ABOVE LISTED FUNDS

Printed Owner Name Owner Signature

Action to be taken (PLEASE CHECK ONE)

☐ Reissue Check (original is/is not enclosed)

☐ Update Account (passbook is/is not enclosed)

☐ Close Account and Send Check (passbook is/is not enclosed)

☐ Other (explain)

NAUPA PROPERTY TYPE CODES:

Dormancy periods (in years) are listed in parenthesis

ACCOUNT BALANCES DUE

AC01	(5)	CHECKING ACCOUNTS
AC02	(5)	SAVINGS ACCOUNTS
AC03	(5)	CERTIFICATES OF DEPOSIT
AC04	(5)	CHRISTMAS CLUB ACCOUNTS
AC05	(5)	MONIES LEFT ON DEPOSIT
AC06	(5)	SECURITY DEPOSITS
AC07	(5)	UNIDENTIFIED DEPOSITS
AC08	(5)	SUSPENSE ACCOUNTS
AC99	(5)	AGGREGATE ACCOUNT BALANCES UNDER $50

UNCASHED CHECKS

CK01	(5)	CASHIERS CHECKS
CK02	(5)	CERTIFIED CHECKS
CK03	(5)	REGISTERED CHECKS
CK04	(5)	TREASURERS CHECKS
CK05	(5)	DRAFTS
CK06	(5)	WARRANTS
CK07	(7)	MONEY ORDERS
CK08	(15)	TRAVELERS CHECKS
CK09	(5)	FOREIGN EXCHANGES
CK10	(5)	EXPENSE CHECKS
CK11	(5)	PENSION CHECKS
CK12	(5)	CREDIT CHECKS OR MEMOS
CK13	(5)	VENDOR CHECKS
CK14	(5)	CHECKS WRITTEN OFF TO INCOME
CK15	(5)	OTHER OUTSTANDING OFFICIAL CHECKS
CK16	(5)	CD INTEREST CHECKS
CK99	(5)	AGGREGATE UNCASHED CHECKS UNDER $50

COURT DEPOSITS

CT01	(1)	ESCROW FUNDS
CT02	(1)	CONDEMNATION AWARDS
CT03	(1)	MISSING HEIRS FUNDS
CT04	(1)	SUSPENSE ACCOUNTS
CT05	(1)	OTHER COURT DEPOSITS
CT06	(1)	VICTIMS RESTITUTION
CT07	(1)	CHILD SUPPORT PAYMENTS
CT08	(1)	COURT FEES
CT09	(1)	CLASS ACTION SETTLEMENT PROCEEDS
CT99	(1)	AGGREGATE COURT DEPOSITS UNDER $50

INSURANCE

IN01	(5)	INDIVIDUAL POLICY BENEFITS
IN02	(5)	GROUP POLICY BENEFITS
IN03	(5)	PROCEEDS DUE BENEFICIARIES
IN04	(5)	MATURED POLICY PROCEEDS
IN05	(5)	PREMIUM REFUNDS
IN06	(5)	UNIDENTIFIED REMITTANCES
IN07	(5)	OTHER AMOUNTS DUE UNDER POLICY TERMS
IN08	(5)	AGENT CREDIT BALANCES
IN09	(5)	DRAFTS UNPRESENTED
IN99	(5)	AGGREGATE INSURANCE PROPERTY UNDER $50

MINERAL PROCEEDS

MI01	(5)	NET REVENUE INTERESTS
MI02	(5)	ROYALTIES
MI03	(5)	OVERRIDING ROYALTIES
MI04	(5)	PRODUCTION PAYMENTS
MI05	(5)	WORKING INTERESTS
MI06	(5)	BONUSES
MI07	(5)	DELAY RENTALS
MI08	(5)	SHUT-IN ROYALTIES
MI09	(5)	MINIMUM ROYALTIES
MI99	(5)	AGGREGATE MINERAL INTERESTS UNDER $50

MISCELLANEOUS INTANGIBLE PROPERTY

MS01	(1)	WAGES
MS02	(1)	COMMISSIONS
MS03	(5)	WORKERS COMP. BENEFITS
MS04	(5)	GOODS OR SERVICES PAYMENT
MS05	(5)	CUSTOMER OVERPAYMENTS
MS06	(5)	UNIDENTIFIED REMITTANCES
MS07	(5)	UNREFUNDED OVERCHARGES
MS08	(5)	ACCOUNTS PAYABLE
MS09	(5)	A/R CREDIT BALANCES
MS10	(5)	DISCOUNTS DUE
MS11	(5)	REFUNDS DUE
MS13	(5)	UNCLAIMED LOAN COLLATERAL
MS14	(3)	PENSION &PROFIT SHARE PLAN (IRA)
MS15	(1)	DISSOLUTION OR LIQUIDATION PROPERTY
MS16	(5)	MISC OUTSTANDING CHECKS
MS17	(5)	MISC INTANGIBLE PROPERTY
MS18	(5)	SUSPENSE LIABILITIES
MS99	(5)	AGGREGATE MISCELLANEOUS PROPERTY UNDER $50

SECURITIES

SC01	(3)	DIVIDENDS
SC02	(3)	INTEREST (BOND COUPONS)
SC03	(3)	PRINCIPAL PAYMENTS
SC04	(3)	EQUITY PAYMENTS
SC05	(3)	PROFITS
SC06	(3)	FUNDS PAID TO PURCHASE SHARES
SC07	(3)	FUNDS FOR STOCKS AND BONDS
SC08	(3)	SHARES OF STOCK
SC09	(3)	CASH FOR FRACTIONAL SHARES
SC10	(3)	UNEXCHANGED STOCK
SC11	(3)	OTHER CERTIFICATES OF OWNERSHIP
SC12	(3)	UNDERLYING SHARES
SC13	(3)	STOCK CONVERTED
SC14	(3)	DEBENTURES
SC15	(1)	GOVERNMENT SECURITIES AND BONDS
SC16	(3)	MUTUAL FUNDS
SC17	(3)	WARRANTS (RIGHTS)
SC18	(3)	BONDS
SC19	(3)	DIVIDEND REINVESTMENT SHARES
SC20	(3)	CREDIT BALANCES
SC98	(3)	SHARES & DIVIDENDS
SC99	(3)	AGGREGATE SECURITY RELATED CASH UNDER $50

TANGIBLE PROPERTY

SD01	(1)	SAFE DEPOSIT BOX CONTENTS
SD02	(1)	OTHER SAFEKEEPING ITEMS
SD03	(1)	OTHER TANGIBLE PROPERTY
SD04	(90 days)	STORAGE FACILITY SALE PROCEEDS

TRUST, INVESTMENT AND ESCROW ACCOUNTS

TR01	(5)	PAYING AGENT ACCOUNTS
TR02	(5)	UNDELIVERED/UNCASHED DIVIDENDS
TR03	(5)	FUNDS HELD IN FIDUCIARY CAPACITY
TR04	(5)	ESCROW ACCOUNTS
TR05	(5)	TRUST VOUCHERS
TR99	(5)	AGGREGATE TRUST PROPERTY UNDER $50

UTILITIES

UT01	(2)	UTILITY DEPOSITS
UT02	(5)	MEMBERSHIP FEES
UT03	(5)	REFUNDS OR REBATES
UT04	(5)	CAPITAL CREDIT DISTRIBUTIONS
UT99	(5)	AGGREGATE UTILITY PROPERTY UNDER $50

Principal Business Activity Codes (PBA) For Business or Service

Using the list below: (1) Find the business category that best describes the principle business activity area. Use the code for that product/service from which the greatest percentage of total gross receipts is derived. (2) Find the correct 4-digit standard industry code to classify the business. For example, if the principle business is a retail gasoline service station, your code would be 5541.

Manufacturing

Food and kindred products

2010 Meat products
2020 Dairy products
2030 Preserved fruits and vegetables
2040 Grain mill products
2050 Bakery products
2060 Sugar and confectionery products
2081 Malt liquors and malt
2088 Alcoholic beverages, except malt liquors and malt
2089 Bottled soft drinks, and flavorings
2096 Other food and kindred products
2100 Tobacco manufacturers

Textile mill products

2228 Weaving mills and textile finishing
2250 Knitting mills
2298 Other textile mill products

Apparel and other textile products

2315 Men's and boys' clothing
2345 Women's and children's clothing
2388 Other apparel and accessories
2390 Miscellaneous fabricated textile products

Lumber and wood products

2415 Logging, sawmills, and planing mills
2430 Millwork, plywood, and related products
2498 Other wood products, including wood buildings and mobile homes
2500 Furniture and fixtures

Paper and allied products

2625 Pulp, paper, and board mills
2699 Other paper products

Printing and publishing

2710 Newspapers
2720 Periodicals
2735 Books, greeting cards, and miscellaneous publishing
2799 Commercial and other printing, and printing trade services

Chemicals and allied products

2815 Industrial chemicals, plastics materials, and synthetics
2830 Drugs
2840 Soap, cleaners, and toilet goods
2850 Paints and allied products
2898 Agricultural and other chemical products

Petroleum refining and related industries (including those integrated with extraction)

2910 Petroleum refining (including integrated)
2998 Other petroleum and coal products

Rubber and misc. plastics products

3050 Rubber products, plastics, footwear, hose and belting
3070 Misc. plastics products

Leather and leather products

3140 Footwear, except rubber
3198 Other leather and leather products

Stone, clay, and glass products

3225 Glass products
3240 Cement, hydraulic
3270 Concrete, gypsum, and plaster products
3298 Other nonmetallic mineral products

Primary metal industries

3370 Ferrous metal industries; misc. Primary metal products
3380 Nonferrous metal industries

Fabricated metal products

3410 Metal cans and shipping containers
3428 Cutlery, hand tools, and hardware; screw machine products, bolt, and similar products
3430 Plumbing and heating, except electric and warm air
3440 Fabricated structural metal products
3460 Metal forgings and stampings
3470 Coating, engraving, and allied services
3480 Ordnance and accessories, except vehicle's and guided missiles
3490 Misc. fabricated metal products

Machinery, except electrical

3520 Farm machinery
3530 Construction and related machinery
3540 Metalworking machinery
3550 Special industry machinery
3560 General industrial machinery
3570 Office, computing, and accounting machines
3598 Other machinery except electrical

Electrical and electronic equipment

3630 Household appliances
3665 Radio, television, and communication equipment
3670 Electronic components and accessories
3698 Other electrical equipment
3710 Motor vehicles and equipment

Transportation equipment, except motor vehicles

3725 Aircraft, guided missiles and parts
3730 Ship and boat building and repairing
3798 Other transportation equipment, except motor vehicles
3860 Photographic equipment and supplies
3998 Other manufacturing products

Transportation and Public Utilities

Transportation

4000 Railroad transportation
4100 Local and interurban passenger transit
4200 Trucking and warehousing
4400 Water Transportation
4500 Transportation by air
4600 Pipelines except natural gas
4700 Miscellaneous transportation services

Communication

4825 Telephone, telegraph, and other communication services
4830 Radio and television broadcasting

Electric, gas, and sanitary services
4910 Electric services
4920 Gas production and distribution
4930 Combination utility services
4990 Water supply and other sanitary services

Wholesale Trade

Durable
5008 Machinery, equipment, and supplies
5010 Motor vehicles and automotive equipment
5020 Furniture and home furnishings
5030 Lumber and construction materials
5040 Sporting, recreational, photographic and hobby goods, toys and supplies
5050 Metals and minerals, except petroleum and scrap
5060 Electrical goods
5070 Hardware, plumbing and heating equipment and supplies
5098 Other durable goods

Nondurable
5110 Paper and paper products
5129 Drugs, drug proprietaries, and druggists' Sundries
5130 Apparel, piece goods, and notions
5140 Groceries and related products
5150 Farm-product raw materials
5160 Chemicals and allied products
5170 Petroleum and petroleum products
5180 Alcoholic beverages
5190 Misc. nondurable goods

Retail Trade

Building materials, garden supplies, and mobile home dealers
5220 Building materials dealers
5251 Hardware stores
5265 Garden supplies and mobile home dealers
5300 General merchandise stores

Food stores
5410 Grocery stores
5490 Other food stores

Automotive dealers and service stations
5515 Motor vehicle dealers
5541 Gasoline service stations
5598 Other automotive dealers

Misc. retail stores
5600 Apparel and accessory stores
5700 Furniture and home furnishings stores
5800 Eating and drinking places
5912 Drug stores and proprietary stores
5921 Liquor stores
5995 Other retail stores

Finance, Insurance, and Real Estate

Banking
6030 Mutual savings banks
6060 Bank holding companies
6090 Banks, except mutual savings banks and bank holding companies

Credit agencies other than banks
6120 Savings and loan associations
6140 Personal credit institutions
6150 Business credit institutions
6199 Other credit agencies

Security, commodity brokers and services
6210 Security brokers, dealer, and flotation companies
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

Insurance
6355 Life insurance
6356 Mutual insurance, except life or marine and certain fire or flood insurance companies
6359 Other insurance companies
6411 Insurance agents, brokers, and service

Real estate
6511 Real estate operators and lessors of buildings
6516 Lessors of mining, oil, and similar property
6518 Lessors of railroad property and other property
6530 Condominium Management and cooperative housing associations
6550 Subdividers and developers
6599 Other real estate

Holding and other investment companies, Except bank holding companies
6744 Small business investment companies
6749 Other holding and investment companies except bank holding companies

Services

7000 Hotels and other lodging places
7200 Personal services

Business Services
7310 Advertising
7389 Business services, except advertising

Auto repair; misc. repair services
7500 Auto repair and services
7600 Misc. repair services

Amusement and recreation services
7812 Motion picture production, distribution and services
7830 Motion picture theaters
7900 Amusement and recreation services, except motion pictures

Other services
8015 Offices of physicians, including osteopathic physicians
8021 Offices of dentists
8040 Offices of other health practitioners
8050 Nursing and other care facilities
8060 Hospitals
8071 Medical laboratories
8099 Other medical services
8111 Legal services
8200 Educational services
8300 Social services
8600 Membership organizations
8911 Architectural and engineering services
8930 Accounting auditing and booking
8980 Miscellaneous services (including veterinarians)

Government

9000 State agency
9010 Municipal government
9020 Other government entity

GENERAL INSTRUCTIONS FOR REPORTING UNCLAIMED PROPERTY

Follow these steps to complete your Annual Unclaimed Property Report form 17-2006.

A. COVER PAGE:

1. **Name of Entity**:

   Please complete all the information pertaining to the holder/company. The contact person listed should be the person completing the report. Enter the date and state of incorporation (if incorporated). Also, enter the approximate sales/gross receipts and number of employees for the period being reported. Please ensure that the correct Federal Tax ID# is listed on the report. If reporting for multiple subsidiaries, please list company names and tax ID#'s on a separate page and attach to the report.

2. **Did you file a report of abandoned property last year?**

   Mark either the 'Yes' or 'No' box and, if 'No,' explain why you did not report last year. If you need to file a Report of Unclaimed Property for a prior year, please contact the Unclaimed Property Unit at (602) 716-6031 for an extension date.

3. **Principal Business Activity Code (PBA)**

   Find the four-digit PBA code that relates to your business on the enclosed list.

4. **Summary and Classification of Property Reported/Remitted on the following attached sheets**

   A. Accounts under $50
   Total all accounts with a value of less than $50 together as one lump sum. Detail, as requested on Schedule A may be included, but is not required.

   B. Accounts $50 and over with name UNKNOWN
   Total all accounts with a $50 or greater value and an unknown owner together as one lump sum. Do not combine this total with the total entered in (A.). A detailed list of these accounts on a separate Schedule A is required.

   C. Accounts $50 and over with a name, etc. A detailed list on Schedule A is required.

5. **Name of previous holder:** (If you are a successor to a previous holder of the property, or if you have changed your name, please list any prior names.)

   Indicate here the old name and address of your business if it has changed.

B. SCHEDULE A

This report should be filed on the reporting form enclosed or, if reporting more than 25 owners, filed by electronic media. If additional reports are needed, the form may be photocopied. The Unclaimed Property Unit will supply an electronic reporting program or the NAUPA file layout to file electronically, upon request, at (602) 716-6035, or visit www.wagers.net. **You may report using a spreadsheet or document printout as long as it includes all the required information in the same format, and you are reporting for less than 25 owners..**

Accounts less than $50 may be separated and reported in the aggregate (with the exception of CT-06 Victims Restitution). If reported in the aggregate, items with the same property type code need to be grouped together and reported in total.

1. Owner's Name and Last Known Address:
   Please furnish the entire name, if known, including any title, such as Jr., Sr., or III. Corporate titles, names of partnerships, associations, and trade names should be listed exactly as adopted. If the name is unknown or no longer available, indicate that in this field. Please furnish a complete address including zip code. If the complete address is not available, indicate the portion of the address that is known. The last known address should be reported even if it is determined that mail is no longer deliverable to the owner at the address.

2. Relationship between Owners:
   If there is more than one owner to the property, indicate the relationship of ownership between them, i.e. JT Ten, JT Ten WROS, either/or, custodian, etc.

3. SSN/FEIN:
   Indicate the owner's social security number or the company's tax identification number (if known).

4. NAUPA Code:
   Indicate the NAUPA property code (see enclosed list) for the category the best describes what type of property you are remitting.

5. Cash Amount Remitted:
   Indicate the dollar amount due owner(s).

6. Interest Rate:
   Arizona's Unclaimed Property law provides that when interest-bearing property is delivered to the state, the owner will be entitled to receive interest. Therefore, if interest is being credited to any property type, please indicate the rate.

7. Security Name or Name of Mutual Fund:
   Please indicate the name of the security, bond, or mutual fund if you are reporting them.

8. CUSIP:
   If you are reporting a security, please indicate the CUSIP of the security. If you are reporting a bond, indicate the CUSIP, bond number, and any coupon numbers. If you are reporting a mutual fund, please indicate the fund number.

9. Number of shares remitted:
   Indicate the number of shares being remitted.

10. Account Number:
    Indicate the account number or check number of property.

11. Transaction Date:
    Indicate the last date of contact between company and owner.

NOTE: It is imperative that ALL pertinent property fields described above are thoroughly completed, this will aid in the location of the correct owner.

INSTRUCTIONS FOR NEGATIVE REPORTING

The Negative Report of Unclaimed Property applies to entities that have no unclaimed property to report for the required period. If you are unsure about whether or not you fit in this category, contact the Arizona Department of Revenue Unclaimed Property at (602) 716-6032, (602) 716-6035, or (602) 716-6031.

Please use the preprinted form for your negative report if one was sent to you. If not, follow these steps. As a reminder, if you have unclaimed property to report, please refer to form ADOR 17-2006.

1. Enter the entity's federal tax identification number, name and address, and the report year and period covered by the report. Enter the date and state of incorporation (if incorporated). Also enter the approximate sales/gross receipts and number of employees.

   To establish your company's reporting schedule refer to the following table:

Life Insurance Companies	All Other Entities
Calendar year reporting: Due prior to May 1. Report accounts dormant as of December 31st of the report year.	*Fiscal year reporting: Due prior to November 1.* Report accounts dormant as of June 30th of the report year

2. Enter the four digit PBA code. To find the code that relates to your business, refer to the enclosed list.

3. Write the entity's primary business activity in the available space. This description should be similar to the description that relates to your PBA code.

4. Mark the 'Yes' or 'No' box concerning the previous year's report status. If you did not file a report in the prior year, contact the Unclaimed Property Unit (602) 716-6032 or (602) 716-6031, to request an extension and a filing deadline.

5. Provide the name of a contact person that can answer questions regarding unclaimed property reports. The person who is duly authorized to execute this report must sign the report.

Mail this completed report to:

Arizona Department of Revenue
Unclaimed Property Unit
PO Box 29026
Phoenix AZ 85038-9026

SPECIFICATIONS FOR ELECTRONIC REPORTING

DISKETTE AND MAGNETIC MEDIA REPORTING

Approved reporting software is available, free of charge, at www.wagers.net/hrs. We recommend that you update this software yearly as the standard reporting format does change.

The NAUPA format is also acceptable for reporting. You may visit the NAUPA website at www.unclaimed.org for reporting specifications.

It is required that data be sent according to one of these specifications along with a printed hard copy of the data.

If the number of individual records to be reported is greater than 25, and the file (or files) will fit on a floppy (3 1/2" diskette), please adhere to the specifications below:

a. Use a 1.44 MB high-density diskette only.
b. Clearly label the outside of the diskette with the holder name, holder address, names of each file contained on the diskette and the format used (e.g., Wagers, HRS, or NAUPA).
c. When reporting multiple companies on one diskette, assign each company a separate file name.
d. Type all records in UPPER CASE style.

If the diskette option is not applicable to your situation, using CD media is the preferred alternative. Magnetic tape or cartridge media is not acceptable.

Please note that a hard copy of your report must accompany your disk or CD.

INSTRUCTIONS FOR REPORTING SECURITIES

SECURITIES REMITTANCE

Complete the table in section 4 of the Report for those shares being physically remitted with the report. All information must be typed or printed clearly in ink.

Securities must be registered in Arizona's nominee name of CACTUS & CO.

Holders who participate in DTC (Depository Trust Company) must transfer re-registered securities directly to: DTC Participant #0954; Account #AUZF0168702; Agent Bank 26017; Tax ID #75-3121666.

Forward, **via fax** to Vilka Markovich (617) 722-9660, notification of securities being transferred at least 24 to 48 hours prior to the transfer. Include in this notification the following: Issue Name; CUSIP #, number of shares and depository number. Include a copy of the fax along with the Unclaimed Property Report you submit to the Unclaimed Property Unit of the Arizona Department of Revenue.

If notification is not received, the transfer will be rejected and returned to the holder.

Dividend Reinvestment Plans will not be accepted in book entry form. Convert each owners account to whole shares, and register the whole shares into our nominee name. The report **must** indicate, for each individual owner, the number of whole shares and the amount of cash in lieu of fractional shares that are due.

Holders who do not participate in DTC must mail the original re-registered securities to: Arizona Department of Revenue, Unclaimed Property Unit, P.O. Box 29026, Phoenix, AZ, 85038-9026. Remit only one (1) certificate for each issue with your report.

Mutual funds must be registered to Arizona Department of Revenue, Unclaimed Property Unit, FEIN 86-6004791, at the time that your report and other cash are mailed to the Department. Enclose a confirmation statement with the report showing that the transfer is complete. Do not redeem shareholders' accounts and remit proceeds unless otherwise notified. Send statements to:

Arizona Department of Revenue
Unclaimed Property Unit
Attention: Daniel J. Corcoran
PO Box 29026
Phoenix AZ 85038-9026

WORTHLESS OR NON-TRANSFERABLE SECURITIES

Please do not report worthless or non-transferable securities to our office. If these do become transferable or gain value, report and remit the shares at that time. You will not be penalized for late reporting in these situations.

If you are reporting securities from a safe deposit box, please use the Instructions for Reporting Safe Deposit Box Contents.

If you need help, call (602) 716-6032 or (602) 716-6031.

SPECIAL INSTRUCTIONS FOR REMITTING SAFEKEEPING ITEMS

Submit a list of owners, using Schedule A, or similar format, with your report prior to November 1st if the property is unclaimed for "more than one year after the rental period expired." Enter the number of safe deposit boxes being remitted on the line provided on the cover page, which should equal the number of names being reported on Schedule A.

Call (602) 716-6036, to make an appointment for delivery. The Department will inventory the boxes at the time of delivery. We request at least one representative from the holder company be present at the time of inventory.

Contents of safe deposit boxes should be placed in a 9 X 12 or larger envelope. The name of the owner/co-owner and box number must be clearly marked on the outside of the envelope and must match the Schedule A list. Attach two copies of the inventory to the envelope. This inventory should also include the following information:

- Social Security Number
- Last known address
- Safe Deposit Box Number
- Fees/drilling costs due to holder
- Itemized list of contents of property envelope

You should contact your law enforcement agency for confiscation of all controlled substances found in any safe keeping receptacle. Make a note on your inventory sheets explaining that the items were found, but turned over to the local law enforcement agency

At the time of delivery, bring a copy of the Schedule A. The Department will verify that each envelope received at delivery corresponds to a name on the list and will inventory the contents of each envelope. If a representative cannot be present, the Department shall notify the Holder of any discrepancies with the property inventory.

Cash found in safe deposit boxes should be inventoried and remitted.

Do not report EMPTY BOXES. To avoid unnecessary work, we encourage you to drill the boxes prior to preparing your report.

INSTRUCTIONS FOR REQUESTING REIMBURSEMENT

After a report is submitted, a holder may choose to repay the owner directly or may determine that items within the report were filed in error. In these cases, the holder may seek reimbursement by submitting the Holder Request for Reimbursement form along with the required documentation* substantiating the repayment or error.

Claim Information: Enter all data necessary to identify property for which the holder is seeking reimbursement.

1. Date Paid to Claimant or Date Account Reactivated — the date the claim was paid to the owner (or their representative) or the date when the holder reactivated the account.

2. Report Year - the year in which the holder reported the property to the State of Arizona.

3. Amount Remitted - the amount transmitted by the holder, to the State, for the property in question.

4. Owner Name and Address - the full name and address of the owner as it is shown on the report. If "unknown" at time of reporting, indicate that on the request. If the account was reported in the aggregate, please indicate in the "Account/Reference Number" column.

5. Account/ Reference Number - the identification number of the property as it was reported.

Holder Information: This section must be completed before the State of Arizona will process the request for reimbursement or make payment.

***** Supporting documentation consists of copy of cancelled check(s), front and back, evidence of account reactivation, or a sufficient letter of explanation.

CHECKLIST

- ☐ Have you entered the required holder and remittance information on the front page of your report form?
- ☐ Have you completed your Verification and Checklist?
- ☐ Have you enclosed your check made payable to: Arizona Department of Revenue?
- ☐ Have you enclosed your Schedule A? Is all of the available owner information included?

If reporting securities:

- ☐ Have you followed the Instructions for Securities Remittance? (See page 10).
- ☐ Have the securities been re-registered in the State of Arizona's nominee name?
- ☐ Have you completed the appropriate security information on Schedule A?
- ☐ Have you enclosed notification of any DTC share transfer with your report submission?

If reporting mutual funds:

- ☐ Have the mutual funds been transferred to an account in the name of the Arizona Department of Revenue, Unclaimed Property Unit, FEIN 86-6004791?
- ☐ Have you enclosed the mutual fund confirmation statements?
- ☐ Do you need help?

Contact the Unclaimed Property Holder Compliance Unit at (602) 716-6032, (602) 716-6035, (602) 716-6031, or (602) 716-6034.

Write us at: Arizona Department of Revenue, Unclaimed Property Unit, PO Box 29026, Phoenix, AZ 85038-9026

e-mail us at AZDOR.Unclaimedproperty@revenue.state.az.us

Visit our website: www.revenue.state.az.us

FORMS

Unclaimed Property Report

Report of Abandoned Property

Negative Report of Unclaimed Property

Unclaimed Property Report – Schedule A

Holder Reimbursement Request Form

Arizona Department of Revenue • Unclaimed Property Section

UNCLAIMED PROPERTY REPORT

(Remittance must accompany report)

Date: | *Please check one:* ❒ Life Insurance Annual Report ❒ Annual Report (all other entities)

Federal ID Number: | Contact Person:

1. Entity Name: | Telephone:

   Address: | State of Incorporation (if incorporated):

   City: State: Zip: | Date of Incorporation (if incorporated):

   Sales/Gross Receipts (millions): ❒ $0 - 10 ❒ $11 - 25 ❒ $26 - 50 ❒ $51 - 100 ❒ $101+

   Employees: ❒ 1 - 20 ❒ 21 - 50 ❒ 51- 100 ❒ 101 - 250 ❒ 251 - 500 ❒ 501 - 900 ❒ 901+

2. Did you file a report of abandoned property last year? ❒ Yes ❒ No
   If "No", please explain _____

3. Principal Business Activity Code (PBA), 4 digits: ___ ___ ___ ___

4. Summary and classification of property reported/remitted on the following attached sheets (i.e. wages, vendor checks, etc.):

   a. Accounts under $50 ..... $_____

   b. Accounts over $50 when owner's name is *unknown* (attach detailed Schedule A) ..... $_____

   c. Accounts over $50 when owner's name is *known* (attach detailed Schedule A) ..... $_____

   Total Remitted (all accounts): ..... $_____

Shares of Stock: Issue	CUSIP No.	Number Shares

Sent DTC: ❒ Yes ❒ No If "Yes", *enclose confirmation*.

Number of Safe Deposit Boxes Remitted: _____

Name of Previous Holder: If you are a successor to a previous holder of the property, or if you have changed your name, please list such prior names below:

Name _____ Address _____

The undersigned declares under penalty of perjury, that to the best of his/her knowledge and belief, the foregoing information and the information set forth in the schedules attached is true and correct.

Print Name	Signature	Title

Make check payable and mail to: **Arizona Department of Revenue Unclaimed Property**
PO Box 29026, Phoenix, AZ, 85038-9026

FOR DEPARTMENT USE ONLY			
Reference No.	**Check Amount**	**Deposit Date**	**Balanced By**

Arizona Department of Revenue • Unclaimed Property Section
PO Box 29026 • Phoenix, AZ 85038-9026

REPORT OF ABANDONED PROPERTY

Verification and Checklist

Verification for Period Ended: _____

Every person, corporation or other business association, banking or financial organization, life insurance corporation, utility, court or public authority must complete the following checklist before filing their Arizona Annual Report of Property Presumed Abandoned. This checklist includes by way of illustration, but not limitation, those items which are covered by Section 44-301 et seq of the Arizona Revised Uniform Unclaimed Property Act. All of the following types of property, with the exception of travelers checks and money orders, must be reported if they have remained unclaimed for one or more years. Travelers checks should be held fifteen (15) years and money orders seven (7) years. Please complete the checklist by checking the box next to each applicable item. Each checked item must be enumerated on the Annual Report of Property Presumed Abandoned.

ACCOUNT BALANCES

- ☐ A. Checking accounts
- ☐ B. Savings accounts
- ☐ C. Matured certificates of deposit or savings certificates
- ☐ D. Christmas Club accounts
- ☐ E. Money on deposit to secure funds
- ☐ F. Security deposits
- ☐ G. Unidentified deposits
- ☐ H. Suspense accounts
- ☐ I. Any sum owing to a shareholder, certificate holder, member, bond holder or other security holder, or participating member of a cooperative, such as:
  1. dividends
  2. interest
  3. principal payments
  4. equity payments
  5. profits
  6. other distributions
- ☐ J. Escrow funds

TRUST, INVESTMENT AND ESCROW ACCOUNTS

- ☐ A. Paying agent accounts
- ☐ B. Unclaimed dividends
- ☐ C. Funds held in a fiduciary capacity
- ☐ D. Funds paid toward the purchase of shares, or interest in a financial or business organization
- ☐ E. Funds received for redemption of stocks and bonds
- ☐ F. Stocks
- ☐ G. Bonds
- ☐ H. Any other certificates of ownership
- ☐ I. Suspense liabilities

UTILITIES

- ☐ A. Utility deposits
- ☐ B. Membership fees
- ☐ C. Refunds or rebates

COURT DEPOSITS

- ☐ A. Escrow funds
- ☐ B. Condemnation awards
- ☐ C. Missing heirs funds
- ☐ D. Suspense accounts
- ☐ E. Victim's restitution
- ☐ F. Any other type of deposit made with a court or public authority

TANGIBLE PROPERTY

- ☐ A. Contents of safe deposit boxes
- ☐ B. Contents of any other safekeeping repository
- ☐ C. Other tangible property

MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY HELD IN THE ORIDINARY COURSE OF BUSINESS

- ☐ A. Wages, payroll or salary
- ☐ B. Commissions
- ☐ C. Expense checks
- ☐ D. Workman's Compensation benefits
- ☐ E. Pension checks
- ☐ F. Credit checks or memos
- ☐ G. Payments for goods and services
- ☐ H. Customer overpayments
- ☐ I. Unidentified remittance
- ☐ J. Unrefunded overcharges
- ☐ K. Accounts payable
- ☐ L. Credit balances - accounts receivable
- ☐ M. Discounts due
- ☐ N. Refunds
- ☐ O. Unredeemed gift certificates
- ☐ P. Vendor checks
- ☐ Q. Mineral proceeds
- ☐ R. Royalties
- ☐ S. Any other miscellaneous outstanding checks
- ☐ T. Any checks that have been written off to income or surplus
- ☐ U. Any other miscellaneous intangible personal property

OFFICIAL CHECKS

- ☐ A. Certified checks
- ☐ B. Cashier's checks
- ☐ C. Registered checks
- ☐ D. Treasurer's checks
- ☐ E. Drafts
- ☐ F. Warrants
- ☐ G. Money orders
- ☐ H. Travelers checks
- ☐ I. Foreign exchange
- ☐ J. Any other official checks or exchange items

DISSOLUTIONS

- ☐ A. All property distributable in the course of voluntary or involuntary dissolution or liquidation which is unclaimed within one year after the date for final distribution is presumed abandoned.

INSURANCE

- ☐ A. Amounts due and payable under terms of insurance policies
- ☐ B. Claim payments
- ☐ C. Drafts unpresented for payment
- ☐ D. Matured whole life, term or endowment insurance policies or annuity or supplementary contracts
- ☐ E. Other amounts due under policy terms

Arizona Department of Revenue • Unclaimed Property Section
PO Box 29026, Phoenix, AZ, 85038-9026

NEGATIVE REPORT OF UNCLAIMED PROPERTY

Date: M M D D Y Y Y Y	Report Year: Y Y Y Y	Period Covered: M M D D Y Y Y Y to M M D D Y Y Y Y
1. Federal ID Number		State of Incorporation (if incorporated):
Entity Name:		Date of Incorporation (if incorporated): M M D D Y Y Y Y
Address:		
City: State: Zip:		

Sales/Gross Receipts (millions):

☐ $0 - 10 ☐ $11 - 25 ☐ $26 - 50 ☐ 51 - 100 ☐ $101+

Employees:

☐ 1 - 20 ☐ 21 - 50 ☐ 51- 100 ☐ 101 - 250 ☐ 251 - 500 ☐ 501 - 900 ☐ 901+

2. Principal Business Activity Code (PBA), 4 digits: ___ ___ ___ ___

3. Primary business activity _____

4. Did you file a report of abandoned property last year? ☐ Yes ☐ No
If "No", please explain why _____

_____

5. Contact Person: _____ Telephone: _____

The undersigned declares under penalty of perjury, that to the best of his/her knowledge and belief, the above named entity has no property which would be presumed abandoned under the Arizona Uniform Unclaimed Property Act for the year ending as stated and that he/she is duly authorized to execute this report.

_____
PRINT NAME

_____
SIGNATURE

_____
TITLE

Instructions for completing a Negative Report of Unclaimed Property

ADOR FORM
17-2009

The *Negative Report of Unclaimed Property* applies to entities that have no unclaimed property to report for the required period. If you are unsure about whether or not you fit in this category, contact the Arizona Department of Revenue Unclaimed Property Section at (602) 716-6031, or (602) 716-6032, or (602) 716-6035.

Follow these steps to complete your *Negative Report of Unclaimed Property*. If you have abandoned property to report, please refer to ADOR Form 17-2006, *Unclaimed Property Report*.

---

1. Enter the entity's federal tax identification number, name and address, and the report year and period covered by the report. Enter the date and state of incorporation (if incorporated). Also enter the approximate sales/gross receipts and number of employees.

   To establish your company's reporting schedule, refer to the following table:

Life Insurance Companies	All Other Entities
CALENDAR YEAR REPORTING: • Due prior to May 1. • Report accounts dormant as of December 31st of the report year.	FISCAL YEAR REPORTING: • Due prior to November 1. • Report accounts dormant as of June 30th. Please refer to chart of property holding periods.

   A holder may make a one-time election to annually report the property at the same time it reports its Arizona corporate income.

2. Enter the four-digit PBA code. To find the code that relates to your business, refer to the enclosed list.

3. Write the entity's primary business activity in the available space. This should be similar to the description that relates to your PBA code.

4. Mark the "Yes" or "No" check box to indicate last year's report status. If you did not file a report last year, contact the Unclaimed Property Section, (602) 716-6031 or (602) 716-6032, to request an extension and a filing deadline.

5. Provide the name of a contact person that can answer questions regarding unclaimed property reports. The person who is duly authorized to execute this report must sign the report.

   Mail this completed report to: Arizona Department of Revenue
   Unclaimed Property Section
   PO Box 29026
   Phoenix, AZ 85038-9026

Report Date _____

Page ____ of ____

Page Total $_____

Arizona Department of Revenue • Unclaimed Property Section

UNCLAIMED PROPERTY REPORT - SCHEDULE A

Holder Name _____

Owner's Name and Last Known Address	Last Activity Date	Account No.	Relationship Code	SSN/FEIN	NAUPA Code	Cash Amount Remitted	Interest Rate	Security Name or Mutual Fund Name	CUSIP No.	No. of Shares Remitted

Arizona Department of Revenue • Unclaimed Property Section

HOLDER REIMBURSEMENT REQUEST FORM

Date Paid to Owner or Reinstated: MM/DD/YYYY	Report Year: YYYY	Remitted Amount: $
Reported Name(s): If aggregate, *specify.*		Account Number:

Proof of payment to customer/rightful owner must accompany this request.

AUTHORIZATION AND INDEMNITY AGREEMENT

As a duly authorized officer of the reporting institution (holder) _____, Federal Tax ID No. _____, I depose and swear under oath that I am authorized to make this affidavit. Based upon personal knowledge, the information provided by the reporting institution (holder) to substantiate payment to the owner or reinstatement of the remitted account is true and correct. By demonstrating that the owner, or his/her personal representative was paid or reinstated, I hereby certify this claim for reimbursement is valid and just. Upon payment by the Arizona Department of Revenue of the reimbursement described above, the reporting institution (holder), herein named, agrees to indemnify and hold harmless the State of Arizona, its employees and agents from any and all liability, claims, demands, losses, suits, or actions, arising from or related to any other party who hereafter asserts or attempts to establish right to payment of the above described funds to the extent of the value of the property so paid or delivered.

By	Street Address
Title	City, State, Zip
Date	Telephone

Please mail completed form and documentation to:

Arizona Department of Revenue
Unclaimed Property
PO Box 29026
Phoenix, AZ 85038-9026

FOR DOR USE ONLY

PID No. _____

Claim No. _____

Date Processed _____

By _____

APPROVED ☐ DENIED ☐

Arizona Department of Revenue
Unclaimed Property
PO Box 29026
Phoenix AZ 85038-9026

Standard Rate
U.S. Postage
Paid
Phoenix, Arizona
Permit No. 564