

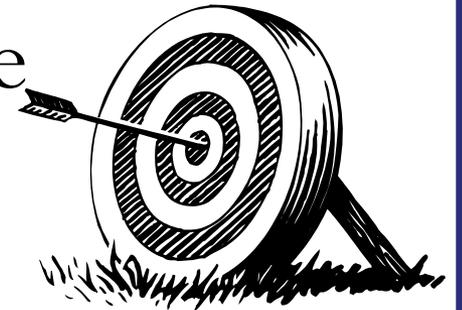
# Reporting Unclaimed Property



**Controller Betty T. Yee**  
**California State Controller's Office**  
**Unclaimed Property Division**

# Today's Topics

- Determine if You're Holding Unclaimed Property
- Perform Due Diligence
- Holder Notice and Remit Reports (California's two-report process)
- Interest/Penalties
- Common Reporting/Remittance Errors
- Frequently Asked Questions



# Unclaimed Property in California

- History

The Unclaimed Property Program started in 1959 as part of a nationwide system to provide customer protection. The program exists to relieve businesses and financial institutions (holders) of the burden and liability of maintaining the property. In California, the State Controller's Office (SCO) manages this program.



- Definition

Unclaimed property is generally defined as any financial asset that has been left inactive by the owner for a period of time specified by law, generally three (3) years.

# Unclaimed Property in California

## Examples of Unclaimed Property

- Commissions
- Ordered Refunds
- Wages
- Cashier's Checks
- Demand Deposits (Checking)
- Dividends, Interest
- IRAs
- Keogh Plans
- Matured Time Deposits
- Safe-Deposit Boxes
- Savings Accounts



- Vendor Payments
- Checking Accounts
- Stocks and Bonds
- Written Instruments
- Money Orders
- Traveler's Checks
- Liquidating Distributions
- Overpayments
- Pre-Payments
- Other property belonging to someone other than the business holding it

# Unclaimed Property Division - Mission

- To reunite lost and abandoned property with the rightful owner.
- To safeguard these properties from being used by private interests for personal gain.
- Provide a central source for owners to locate and claim property.
- Relieve the holders from the expense and liability associated with the property.
- Ensure that any economic windfalls benefit the citizens of California.

# Fast Facts

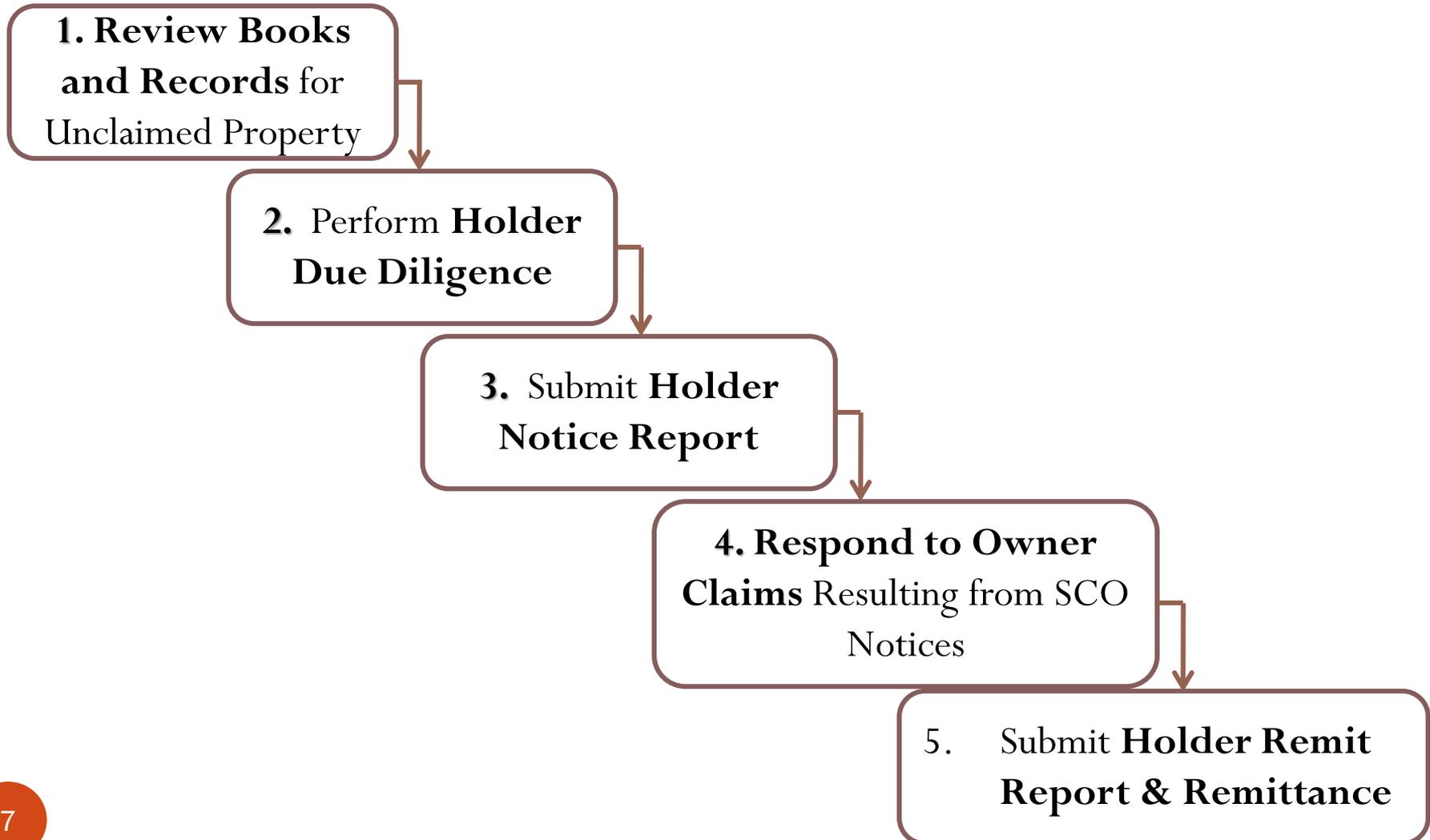
- All States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, and three Canadian Provinces (Quebec, British Columbia, and Alberta) have Unclaimed Property Programs.



## California Statistics for Fiscal Year 2015-16:

- **\$8.4 billion** – UCP available to be claimed
- **33,524** – UCP reports submitted this report cycle
- **\$735.2 million** – Cash received
- **567,257** – Number of properties paid
- **\$307.6 million** – Amount of money disbursed for claims (average amount paid per property \$542)

# California's Reporting Process Overview



# Holder Action: Where to Report

You must report to California if the last known address of the owner is:

- in California,
- in a state that does not provide by law for escheat of such property,
- in a foreign country and the holder is domiciled in California, or
- unknown and the holder is domiciled in California.

# Are You Holding Unclaimed Property?

- Businesses are required to review their books and records annually to determine if they are holding unclaimed property.
- If property has remained unclaimed or in inactive accounts for the required dormancy period, it must be reported to the State (Civil Code of Procedure section 1500 et seq.).



- **Identify Property Type and Dormancy Period**
  - Decide if property has been dormant long enough to report.
- **Determine Date of Last Contact**
  - Determines when to complete due diligence and report.

# Holder Action: Identify Property Type

- **Payroll Checks** (1 year dormancy)
- **Accounts Payable Checks** – vendor payments (3 year dormancy)
- **Refunds** (3 year dormancy)
- **Accounts Receivable** – customer credit refunds, overpayments (3 year dormancy)
- **Credit Balances** (3 year dormancy)
- **Bank Accounts** (3 year dormancy)
- **Customer Overpayments** (3 year dormancy)
- **Insurance Proceeds** (3 year dormancy)
- **Money Orders** (7 year dormancy)
- **Traveler's Checks** (15 year dormancy)

# Holder Action: Determine Date of Last Contact

The date of last contact is:

- The date that the property became payable or distributable to the owner (for example, the issue date of a check).
- The date on which the last deposit or withdrawal occurred.

This date determines when due diligence is performed and when the property is reported.



# Holder Action: Determine “As Of” Date

- This is the date that defines the end of a period of time in which property is reportable.
  - Must be your fiscal year end date, the State’s fiscal year end date (June 30), or December 31 for life insurance companies.
  - Determines which properties will be reported on your Holder Notice Report.
- Must be included on the Universal Holder Face Sheet (UFS-1).
- This date must be used consistently to avoid problems with interest/penalties.



# 3-Year Dormancy - 2018 Cycle

<b>Fiscal Year End (As of Date)</b>	<b>Last Transaction Date</b>	<b>Due Diligence Must be Performed</b>	<b>Holder Notice Report Due Before</b>	<b>Holder Remit Report &amp; Remittance Due</b>
6/30/2018	7/1/14 – 6/30/15	10/31/17 – 4/30/18	11/1/2018	6/1/19 – 6/15/19
12/31/2017	1/1/14 – 12/31/14	10/31/17 – 4/30/18	11/1/2018	6/1/19 – 6/15/19
<b>Life Insurance Companies</b> 12/31/17	1/1/14 – 12/31/14	4/30/17 – 10/31/17	5/1/2018	12/1/2018 – 12/15/2018

# 3-Year Dormancy - 2017 Cycle

<b>Fiscal Year End (As of Date)</b>	<b>Last Transaction Date</b>	<b>Due Diligence Must be Performed</b>	<b>Holder Notice Report Due Before</b>	<b>Holder Remit Report &amp; Remittance Due</b>
6/30/2017	7/1/13 – 6/30/14	10/31/16 – 4/30/17	11/1/2017	6/1/18 – 6/15/18
12/31/2016	1/1/13 – 12/31/13	10/31/16 – 4/30/17	11/1/2017	6/1/18 – 6/15/18
<b>Life Insurance Companies</b> 12/31/16	1/1/13 – 12/31/13	4/30/16 – 10/31/16	5/1/2017	12/1/2017 – 12/15/2017

# Holder Action: Perform Due Diligence

- Due diligence is the process of attempting to locate the owner(s) of dormant property valued at \$50 or more before escheating the property to the State.
- Due diligence is mandated by California state law (CCP 1513.5, 1514, 1516, and 1520).
- Holders are responsible for notifying property owners before the deadline for reporting the property to the State.
- Reasonable efforts must be made to locate the owners and send a notice to their last known address.
- If contact is made with the property owner, the property is no longer dormant/unclaimed.

# Holder Action: Perform Due Diligence

- Mail the Due Diligence Letter
  - Centered heading that reads: “THE STATE OF CALIFORNIA REQUIRES USTO NOTIFY YOU THAT YOUR UNCLAIMED PROPERTY MAY BE TRANSFERRED TO THE STATE IF YOU DO NOT CONTACT US.”
  - Notice must clearly state that the property will escheat to the State if a timely response to the notification is not received.
  - Notice must be sent if the holder has in its records an address for the apparent property owner, which the holder’s records do not disclose to be inaccurate.
  - Notice can be sent electronically with the property owner’s consent or mailed to the property owner’s last known address.
  - Notice must include a form for the owner to indicate an interest in the property (except for safekeeping properties).
  - A holder can charge up to \$2 for the cost of sending the notice when the properties being reported have a value of \$50 or greater (greater than \$2 for banking and financial institutions).



XYZ Company  
1234 MAIN STREET • SACRAMENTO, CALIFORNIA 99999

“THE STATE OF CALIFORNIA REQUIRES US TO NOTIFY YOU THAT YOUR UNCLAIMED PROPERTY MAY BE TRANSFERRED TO THE STATE IF YOU DO NOT CONTACT US.”

January 1, 2010

Owner Name  
Address  
City State Zip

Account Number: 1234

Dear Mr. or Mrs. \_\_\_\_\_

California Unclaimed Property Law requires XYZ Company to transfer funds from deposit, account, shares, or other interest to the State Controller's Office (SCO) if the account has been inactive for three years. According to our records, there has been no customer activity on your account for more than two years. Therefore, your property is in danger of escheating to the state unless you contact us or respond by completing, signing, and returning this notice to:

XYZ Company  
1234 Main Street  
Sacramento, CA 99999

Email Address: jsmith@xyzcompany.com  
TEL. (800)123-4567 FAX (800) 123-0111

If your account is transferred to the SCO, you will be required to submit a claim to the SCO in accordance with the provisions of the California Code of Civil Procedure in order to recover it.

Please check the appropriate box, sign in the space provided below, and return to us as soon as possible to avoid having your account escheated to the SCO.

- I wish to maintain this account; by signing and returning this notice, I am satisfying the requirements of the Code of Civil Procedure by indicating an interest in the account and my desire that XYZ Bank maintain this account on my behalf.
- Please update my address(es) as follows:  
\_\_\_\_\_  
\_\_\_\_\_
- I wish to close the account. Please send a check for the closeout amount.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

We appreciate your assistance in this matter. Please contact our office if you have any questions or if we can be of assistance to you in any way.

Sincerely,

John Smith  
Accounting Department  
XYZ Company

# California's Two-Report Process

**Holder Notice Report** (before November 1) –

Do Not Remit Property

**Holder Remit Report** (June 1-15) –

Remit Property

# California's Two-Report Process

- **Holder Notice Report** – Do Not Remit Property
  - First report in the two-report process.
  - Due annually.
  - Submitted after holder due diligence is performed.
  - Due before November 1.
    - Must be received in the office before November 1; a postmark is not acceptable.
  - Must be in correct format (Standard NAUPA II).
  - Includes a complete listing of all properties that remain unclaimed.

# Submitting the Holder Notice Report

Two possible options:

1. Electronic Report – Must be used when reporting 10 or more properties.

- Free software can be found at

[www.unclaimed.org/reporting](http://www.unclaimed.org/reporting)



2. Paper Report – May be used when reporting nine properties or less.

- Must use the Annual Report of Unclaimed Personal Property Owner Detail Sheet (UDS-1).

# Submitting the Holder Notice Report

Your Holder Notice Report consists of:

1. UFS-1
2. UDS-1 or CD/Disk in **Standard NAUPA II** Format



Report ID# (Remit Report Only)  
Required

- Notice Report** Or **Remit Report**
- Due Before November 1 or  
 Life Insurance Due Before May 1  
 Supplemental Notice Report (Properties not included on the Notice Report cannot be listed on the Remit Report and must be reported on a Supplemental Notice Report)
- Due Between June 1 and June 15 or  
 Life Insurance Due Between December 1 and December 15

**Section A—Holder Information**

FEIN	Branch Number	Report As of Date	Check Number / EFT Debit Ref Number (Remit Report Only)
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**Section B—Holder Contact Information** **Holder Name**

Street Address

P.O. Box Number	City	State	Zip Code	Country
Contact Name (For report completion)		Title	Phone Number	Extension
E-mail Address				

**Section C—Property Owner Contact Information** **Holder Name**

Street Address

P.O. Box Number	City	State	Zip Code	Country
Contact Name		Title	Phone Number	Extension
E-mail Address				

**Section D—Holder Agent Contact (If Applicable)** **Agent Name**

Street Address

P.O. Box Number	City	State	Zip Code	Country
Contact Name (For report completion)		Title	Phone Number	Extension
E-mail Address				

**Section E—Holder CEO/CFO** **Title**

Address

P.O. Box Number	City	State	Zip Code	Country
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**Section F—Holder Report Totals**

Total Reported/Remitted Dollars	Total Reported/Remitted Shares	Includes Safe Deposit Box <input type="checkbox"/> Yes <input type="checkbox"/> No
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\*Any Remittance of \$20,000.00 or more must be paid by Electronic Funds Transfer (EFT), pursuant to CCP Section 1532

**Section G—Holder Business Information**

Organization Type: \_\_\_\_\_ NAICS Code: \_\_\_\_\_  
 Incorporation State: \_\_\_\_\_ Incorporation Date: / / Charter: Federal  or State  Charter Date: / /

**Section H—Demutualization Proceeds**  This report includes proceeds from the demutualization of an insurance company

Date of Demutualization \_\_\_\_\_  CCP Section 1515.5 (a)  CCP Section 1515.5 (b)  CCP Section 1515.5 (c)

**Section I—Transfer Agent (If Applicable)** **Agent Name**

Street Address

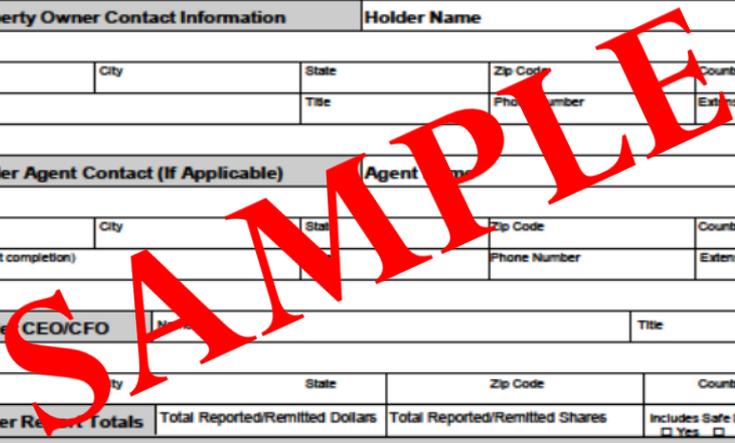
P.O. Box Number	City	State	Zip Code	Country
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**Section J: Verification**

Section J - Verification If made by an individual, shall be verified by the individual; if made by a partnership, by a partner; if made by an unincorporated association or private corporation, by an officer; if made by a public corporation, by its chief fiscal officer or other employee authorized by the holder (CCP Section 1530(e)).

The undersigned, \_\_\_\_\_ declares, under penalty of perjury, that, to the best of (his) (her) knowledge and belief, the following sheets contain a full, true, and complete report of unclaimed property which is presumed unclaimed under the provisions of Part 3, Title 10, Chapter 7, Code of Civil Procedure, commencing with Section 1500, and Title 2, California Administrative Code, Sections 1150 et seq. *The Undersigned also confirms that all properties not listed on the Remit Report, which were initially included on the Notice Report, were due to contact by the apparent owner, or the property being reactivated or returned to the rightful owner.*

Signature	Title	Date
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# Submitting the Holder Notice Report

- The Supplemental Holder Notice Report
  - If the holder identifies additional property owner accounts that were not included on the original Holder Notice Report, they must be reported on a separate “Supplemental Holder Notice Report”.
  - May affect your remit due date.
  - The SCO will send a separate Holder Remit Report Reminder Letter (14F) identifying the Report ID and the date the Holder Remit Report is due.

# After the Holder Notice Report is Received

- Once the Holder Notice Report is processed and cleared, the SCO will send the holder a 14F identifying the report ID and the Holder Remit Report due date.
  - The 14F must be signed and returned later with the Holder Remit Report to expedite report processing.
- The SCO will also send out a notice to all property owners listed on the report with properties valued at \$50 or greater, and for all stocks and safe deposit box properties.
  - This letter instructs the property owner to contact the holder to reclaim their property before it escheats to the State.



BETTY T. YEE  
California State Controller  
UNCLAIMED PROPERTY DIVISION



UPD	Report ID	123456
Contact Name	Report Received Date	10/30/2013
Holder Name	Reported Amount \$	.00
Holder Address	Reported # of Shares	.0000
Holder Address	# of Safekeeping Repositories	000
	Remit Report Due Date	6/1/2014-6/15/2014

The State Controller's Office (SCO), Unclaimed Property Division, has received your Holder Notice Report. This reminder letter is to inform you that your Holder Remit Report, along with the delivery or remittance of all remaining unclaimed property, is due to the SCO on the date specified above. If the Remit Report and remittance are not received by the SCO during the specified timeframe, holders will be subject to interest assessment at a rate of 12% per annum (California Code of Civil Procedure Section 1577). Holders of Safe Deposit Boxes or Safekeeping Repositories are to maintain the reported contents until contacted by the SCO. If the property has been returned to the owner, submission of a UFS-1 form (Rev. 05/12) is still required by the SCO.

Holder Remit Report Requirements/Guidelines:

- Accounts Included on the Holder Notice Report that Are No Longer Unclaimed** - Holders must update or deactivate owner properties when the property owner contacts them prior to the date required to remit the property to the SCO. For owner accounts that were reported on the Holder Notice Report that are no longer unclaimed because of owner contact prior to the due date of the Holder Remit Report, the holder shall follow the reporting instructions for the specific format in which they are reporting (reporting in the standard NAUPA II or Paper formats, the holder may either exclude the owner accounts from the report entirely, or only include the owner accounts on the report with the appropriate Paid or Deletion Code. For all other formats, the holder will delete the owner accounts from the report. Please note that the holder will be signing an affirmation on the UFS-1 form (Rev. 05/12) verifying that all accounts reported on the Holder Notice Report that are not included on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact or return of the property to the owner. Reporting format instructions can be found on our website at [www.sco.ca.gov](http://www.sco.ca.gov).
- New Accounts not Included on the Holder Notice Report** - Do not include accounts on the Holder Remit Report that were not identified on the original Holder Notice Report. California law requires that before unclaimed property can be transferred to the state, the SCO must send a notice to the owner to give them an opportunity to claim their property from the holder before it is transferred. Therefore, any new properties identified that were not included on the Holder Notice Report should be reported on a separate Supplemental Holder Notice Report and not included on the Holder Remit Report.
- EFT Instructions** - Holders of unclaimed property must remit cash property by Electronic Funds Transfer (EFT) if the amount is \$20,000 or more. Holders are encouraged to register for ACH-Debit remittance with the SCO as the EFT method is free to holders. However, other methods of transfer are available. For more information on EFT, please refer to our remittance instructions available at [www.sco.ca.gov](http://www.sco.ca.gov). To register for EFT prior to the next remit period, please contact our EFT staff at [supdscoc@co.ca.gov](mailto:supdscoc@co.ca.gov) or (916) 464-6220.
- Transfer of Securities** - The holder shall re-register the securities in the name of the State Controller, State of California. The securities shall be delivered to the SCO either via electronic transfer to an account with the State's contracted broker, through the Depository Trust Company (DTC) or by submitting a duplicate certificate. The SCO prefers the electronic transfer method over the submission of duplicate certificates. A hard copy of the SS-1 form (Rev. 03/11) is required with the Holder Remit Report when remitting securities. If securities are being delivered electronically, remitters are also required to email the SS-1 form (Rev. 03/11) to the SCO at [ucpdscos1@sco.ca.gov](mailto:ucpdscos1@sco.ca.gov) and to the SCO's contracted broker at [caif1statemail@wellsfargoadvisors.com](mailto:caif1statemail@wellsfargoadvisors.com) at least 48 hours prior to transfer. **The SCO's contracted broker will reject the security transfer without proper notification.** For more information regarding transferring securities, please contact our Reconciliation staff at [UPDGeoRecon@sco.ca.gov](mailto:UPDGeoRecon@sco.ca.gov).
- Required Forms** - A hard copy of the UFS-1 form (Rev. 05/12) is required with every report. The SS-1 form (Rev. 03/11) is required for all reports that include securities that are being reported and remitted. **In addition to the form(s) above, a copy of this notice is also required when submitting your Holder Remit Report.** Instructions for the Holder Remit Reports are available on our website at [www.sco.ca.gov](http://www.sco.ca.gov). If you have questions regarding this reminder letter, please call the Unclaimed Property Reporting Unit at (916) 464-6284 or email [ucpreporting@sco.ca.gov](mailto:ucpreporting@sco.ca.gov).

This reminder letter and your remittance of the Reported Amount and Reported # of Shares, as delineated above, must be received within the date range in the Remit Report Due Date field above. Please follow all EFT and Transfer of Securities instructions located in the Holder Handbook at [www.sco.ca.gov](http://www.sco.ca.gov) when remitting the property.

Sign and date this form and return it with your Holder Remit Report to expedite processing:

Printed Name \_\_\_\_\_ Title \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

# If the Property Owner Contacts You

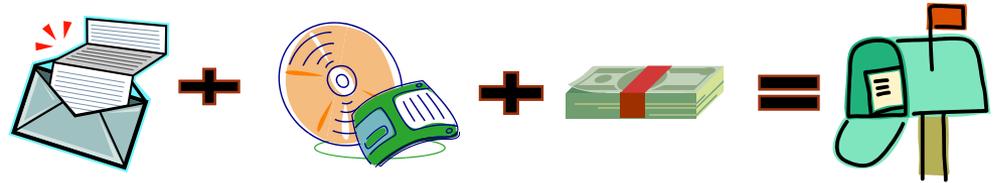
- The property owner can contact you in any of the following ways:
  - **Telephone**
  - **Email**
  - **Fax**
  - **Written Notification**
  - **In-person**
- This contact stops the property from escheating.
- Reimburse the property owner directly up until the Holder Remit Report is due.



# Submitting the Holder Remit Report

Second and final step of two-report process

- **Holder Remit Report is due between June 1-15** and includes:
  - **UFS-1**
    - Report ID #
    - Section A (Check #, EFT #)
    - Section F must equal the total amounts reported on the list of property owners.
  - **UDS-1 or CD/Disk in Standard NAUPA II Format**
    - FEIN
    - \$ Amount Reported
    - Report Year
    - Holder Name
  - **Remittance**
  - **Holder Remit Reminder Letter (14F) Form**
  - **Securities Summary (SS-1) Form**



# Submitting the Holder Remit Report

- Property reported on the Holder Notice Report but subsequently claimed by the owner should be:
  1. Excluded from the Holder Remit Report; or
  2. Reported with the appropriate pay or deletion type code with the amount remitted shown as zero.
- List of property owners on the Holder Remit Report should match the list of property owners on the previously submitted Holder Notice Report.
- No new properties can be listed/remitted; remittances of new properties will be returned to the holder. Instead, submit a Supplemental Holder Notice Report for new properties.

# Submitting the Holder Remit Report

## Remitting Money



- **\$20,000 or More**

Holder shall submit payment of unclaimed cash in the amount of \$20,000 or more by Electronic Funds Transfer (EFT), pursuant to CCP section 1532. Failure to make payment by electronic funds transfer when required will result in the assessment of a 2% penalty.

- Holders shall remit funds by Automated Clearing House **(ACH) Debit**, ACH Credit, *Fedwire*, or International Funds Transfer.

Note: The SCO encourages holders to consider using the ACH Debit option.

- **Amounts Under \$20,000**

- Holders may remit funds by EFT or check.

# Other Report Types

- **Negative Report (NIL)** - Holders that neither hold nor owe unclaimed property are not required to submit a report, although it is recommended that they do so by completing and filing the UFS-1 form only. The SCO may require the filing of such a report by sending notification to the holder.
- **Supplemental Holder Notice Report** - If the holder identifies accounts that were not included on the original Holder Notice Report, they must be reported on a separate Supplemental Holder Notice Report.

# Avoid Interest, Fines, and Penalties

- Submit your Reports on Time
  - California has a 12% per annum interest charge on late reports and remittances (CCP §1577).
- Remit Property on Time
  - A fine can be assessed by the courts for willful failure to report/remit/deliver OR filing a fraudulent report.
    - \$100 per day (\$10,000 maximum) for failure to report (CCP §1576(a))
    - \$5,000 – \$50,000 for refusing to deliver property (CCP §1576(b))
- A Civil Penalty of 2% of the payment amount will be administratively assessed when the remittance is over \$20,000 and was not remitted by EFT (CCP §1532(g)).

# Common Reporting Errors



- Reporting property too early.
- Remitting property (\$) with the Holder Notice Report.
- Incorrect file format.
  - Not in Standard NAUPA II Electronic File Format.
  - Paper report exceeds limit, ten or more properties.
  - Failure to sign the UFS-1 with each report.

# Common Reporting Errors

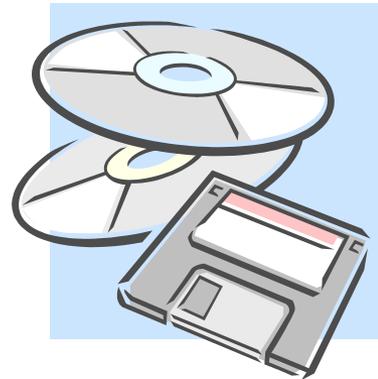
- Invalid property type codes.
- Invalid property starting transaction date or date of last contact (DLC).
- Invalid joint owners/relationship codes.
- Lack of social security number.
- Not following State specific requirements.



# Common Reporting Errors

## Electronic Filing

- After the report has been developed using the file/record format requirements it must be burned to a CD or floppy disk (one or more reports may be copied to a single file).



# Common Remittance Errors

- Remittance not submitted with the Holder Remit Report.
- Proof of securities remittance not included with the Holder Remit Report.
- More than one check included with the Holder Remit Report.
- Remitting a check for unclaimed property amounts exceeding \$20,000 (payment of unclaimed cash in the amount of \$20,000 or greater shall be made by electronic funds transfer, CCP §1532).

# Frequently Asked Questions

## What is the report “As of” date?

- The “As of” date is the holder’s fiscal year-end, or June 30; the “As of” date for life insurance companies is December 31.
- The “As of” date is not the date the report was due, created, or submitted.



# Frequently Asked Questions

**After sending in our Holder Notice Report, all properties were returned to their rightful owners. Do we still need to submit a Holder Remit Report?**

Yes. A Negative Report (NIL) should still be submitted.



# Frequently Asked Questions

**After sending in our Holder Notice Report, several properties were returned to their rightful owners. Do we still need to submit a Holder Remit Report?**

Yes. When completing the Holder Remit Report, remove or adjust all properties no longer reportable.



# Frequently Asked Questions

**Our firm just submitted our Holder Notice Report and left off five properties. Is it okay to add these properties to the Holder Remit Report when we file in June?**

No. Any new property that was not included on the original Holder Notice Report must be reported on a Supplemental Holder Notice Report.



# Frequently Asked Questions

**Does California offer a voluntary disclosure program (VDA)?**

No. There is no statutory authority in California for such a program.



# Frequently Asked Questions

## Can I request an interest waiver?

The Unclaimed Property Division does not have the statutory authority to waive the interest. All interest waiver requests must be considered and decided by the SCO Legal Office. The SCO Legal Office can be reached at (916) 445-6854.



# Frequently Asked Questions

## What is the dormancy period for an IRA?

The dormancy period is three years, so IRAs are reportable 3 years **after**:

- Date of mandatory distribution if the IRA/retirement plan has a mandatory distribution date or age;
- The owner reaches 70 and ½ years of age, if there is no mandatory distribution.

The bank cannot escheat the IRA if the owner has another active account.



# Compliance & Outreach Resources

- **Holder Handbook** – This is a compilation of reporting instructions, laws, codes and regulations.
- **Holder Notices** – Holder notices alert the holder community to important changes or new information. You may sign up on our website to receive all notices sent to holders.
- **Holder Newsletter** – The Holder Newsletter is a quarterly newsletter to holders which identifies important upcoming dates and summarizes changes in the law and reporting tips.
- **Unclaimed Property Division Events Page** – View the list of upcoming events, as well as past webinar videos, and sign up to receive notifications about future workshops, seminars, and events.
- **Outreach and Compliance Unit**
  - Site visits or speaking engagements
  - Webinars
  - One-on-one assistance

# Reporting Resources List

- **SCO Reporting Page:**  
[http://www.sco.ca.gov/upd\\_rptg.html](http://www.sco.ca.gov/upd_rptg.html)
- **Holder Handbook:**  
[http://www.sco.ca.gov/Files-UPD/guide\\_rptg\\_holderhandbook.pdf](http://www.sco.ca.gov/Files-UPD/guide_rptg_holderhandbook.pdf)
- **Unclaimed Property Law and Regulations:**  
[http://www.sco.ca.gov/upd\\_lawregs.html](http://www.sco.ca.gov/upd_lawregs.html)
- **Dormancy Period Tables:**  
[http://www.sco.ca.gov/Files-UPD/outreach\\_rptg\\_hol\\_dormancy.pdf](http://www.sco.ca.gov/Files-UPD/outreach_rptg_hol_dormancy.pdf)
- **Property Reporting Cycle Tables:**  
[http://www.sco.ca.gov/upd\\_rptg.html](http://www.sco.ca.gov/upd_rptg.html)
- **Holder Notices:**  
[http://www.sco.ca.gov/ucp\\_holder\\_notification\\_email.html](http://www.sco.ca.gov/ucp_holder_notification_email.html)
- **Holder Newsletter:**  
[http://www.sco.ca.gov/upd\\_rptg\\_outreach.html](http://www.sco.ca.gov/upd_rptg_outreach.html)
- **Unclaimed Property Division Events Page:**  
[http://www.sco.ca.gov/upd\\_events.html](http://www.sco.ca.gov/upd_events.html)
- **NAUPA:**  
<http://www.unclaimed.org/reporting/free-holder-reporting-software/>

# Contact Information

**California State Controller's Office**

**Unclaimed Property Division**

10600 White Rock Road, Ste 141, Rancho Cordova, CA 95670

**Holder Outreach & Compliance Unit**

(916) 464-6088

[UPDHolderOutreach@sco.ca.gov](mailto:UPDHolderOutreach@sco.ca.gov)

**Reporting Unit**

(916) 464-6284

[UCPReporting@sco.ca.gov](mailto:UCPReporting@sco.ca.gov)

**Questions regarding EFT Remittance**

(916) 464-6220

[UPDSCOEFT@sco.ca.gov](mailto:UPDSCOEFT@sco.ca.gov)

**Claims Assistance**

(800) 992-4647

[www.claimit.ca.gov](http://www.claimit.ca.gov)

**Visit our Website: [www.sco.ca.gov](http://www.sco.ca.gov)**