

# UNCLAIMED PROPERTY LAW AND REPORTING FORMS

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by

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# *Volume 1 and 1A Table of Contents*

A COMPLETE SYNOPSIS FOR EACH CHAPTER APPEARS AT  
THE BEGINNING OF THE CHAPTER

## **Chapter 1                    History of Escheat and Bona Vacantia**

---

|      |   |                                                      |      |
|------|---|------------------------------------------------------|------|
| Part | A | England                                              |      |
| 1.01 |   | Escheat .....                                        | 1-2  |
| 1.02 |   | Bona Vacantia .....                                  | 1-3  |
| 1.03 |   | Treasurer Trove Distinguished .....                  | 1-3  |
|      |   |                                                      |      |
| Part | B | The United States                                    |      |
| 1.04 |   | Escheat and Bona Vacantia in the United States ..... | 1-4  |
|      |   |                                                      |      |
| Part | C | The Modern Era                                       |      |
| 1.05 |   | Escheat Legislation .....                            | 1-11 |
| 1.06 |   | Modern Abandoned Property Legislation .....          | 1-12 |
| 1.07 |   | Rationale of Unclaimed Property Legislation .....    | 1-23 |

## **Chapter 2                    Power of the State to Escheat and Rules to Determine Which State Can Claim**

---

|      |   |                                              |      |
|------|---|----------------------------------------------|------|
| Part | A | Sovereign Power to Escheat                   |      |
| 2.01 |   | Generally .....                              | 2-3  |
| 2.02 |   | Escheat as a Federal Power .....             | 2-6  |
|      |   |                                              |      |
| Part | B | Which State Can Claim                        |      |
| 2.03 |   | Development of the Rules .....               | 2-10 |
| 2.04 |   | The Rule of <i>Texas v. New Jersey</i> ..... | 2-19 |
| 2.05 |   | Rules for Reporting Abandoned Property ..... | 2-25 |

## **Chapter 3                    Statute of Limitations As Applicable to the Underlying Claim of the Owner**

---

|      |   |                                                                            |      |
|------|---|----------------------------------------------------------------------------|------|
| Part | A | General Availability of Statute of Limitations in Abandoned Property Cases |      |
| 3.01 |   | Filing the First Unclaimed Property Report .....                           | 3-3  |
| 3.02 |   | Derivative Principle: Rights of State are Derived From                     |      |
|      |   | Those of the Owner .....                                                   | 3-4  |
| 3.03 |   | Removal or Suspension of the Statute of Limitations .....                  | 3-7  |
| 3.04 |   | Statute of Limitations May Be a Defense Where It Has                       |      |
|      |   | ExpiredPrior to Adoption of the Unclaimed Property Act .....               | 3-16 |

---

## *Volume 1 and 1A Table of Contents*

|                                                                                           |                                                                                           |      |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------|
| 3.05                                                                                      | Application of Law Suspending Statute of Limitations—Retroactive or Prospective . . . . . | 3–21 |
| 3.06                                                                                      | Time at Which the Statute of Limitations Commences to Run . . . . .                       | 3–27 |
| 3.07                                                                                      | Raising the Defense of the Statute of Limitations . . . . .                               | 3–36 |
| Part B Waiver of the Statute of Limitations; Estoppel to Plead the Defense of Limitations |                                                                                           |      |
| 3.08                                                                                      | Waiver of the Statute of Limitations . . . . .                                            | 3–42 |
| 3.09                                                                                      | Waiver by Making Payment to the State . . . . .                                           | 3–51 |
| 3.10                                                                                      | Estoppel to Plead the Defense of Limitations . . . . .                                    | 3–52 |
| Part C Withdrawal of Waiver                                                               |                                                                                           |      |
| 3.11                                                                                      | Change of Policy or Procedure so as to Withdraw Possible Waiver . . . . .                 | 3–56 |
| 3.12                                                                                      | The Central Importance of Reliance . . . . .                                              | 3–57 |
| 3.13                                                                                      | The Question of Notice of Withdrawal and Grace Period . . . . .                           | 3–59 |
| Part D Contractual Periods of Limitation                                                  |                                                                                           |      |
| 3.14                                                                                      | “Private Escheat Laws” . . . . .                                                          | 3–61 |

## **Chapter 4 Statute of Limitation, Estoppel and Laches As Applicable to the Claim of the State**

---

|                                              |                                                                                                               |      |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------|------|
| Part A Statutes of Limitations               |                                                                                                               |      |
| 4.01                                         | Distinction Between Statutes of Limitation Applicable to the Owner’s Claim and to the State’s Claim . . . . . | 4–2  |
| 4.02                                         | States in Which Statutes of Limitations Do Not Run Against the State . . . . .                                | 4–4  |
| 4.03                                         | States in Which the Statute of Limitations Runs Against the State . . . . .                                   | 4–6  |
| 4.04                                         | The Time at Which The Statute of Limitations Commences to Run on the State’s Claim . . . . .                  | 4–16 |
| 4.05                                         | Statutes of Limitation as Applicable to the State’s Claim under the 1981 and 1995 Uniform Acts . . . . .      | 4–25 |
| Part B Estoppel and Laches Against the State |                                                                                                               |      |
| 4.06                                         | Estoppel and Laches Against the State; Erosion of the Rule . . . . .                                          | 4–31 |
| 4.07                                         | Estoppel and Laches in Abandoned Property Cases . . . . .                                                     | 4–34 |
| 4.08                                         | Whether Estoppel or Laches May Bar the Collection of Interest and Penalties . . . . .                         | 4–37 |

---

## *Volume 1 and 1A Table of Contents*

### **Chapter 5            Filing the First Unclaimed Property Report**

---

|           |                                                                                                                   |        |
|-----------|-------------------------------------------------------------------------------------------------------------------|--------|
| Part    A | Which State Can Claim and for What Period                                                                         |        |
| 5.01      | In General . . . . .                                                                                              | 5-5    |
| 5.02      | Rules for Determining to Which State to Report<br>Abandoned Property . . . . .                                    | 5-6    |
| 5.03      | Must the Holder Report if the State Has Not Provided<br>a Report Form? . . . . .                                  | 5-9    |
| 5.04      | Is a Negative Report Required? . . . . .                                                                          | 5-10   |
| 5.05      | Reporting Shortcuts . . . . .                                                                                     | 5-11   |
| 5.06      | Time Periods Covered by the Initial Report . . . . .                                                              | 5-14   |
| 5.07      | Necessity of Filing a Report to Commence the Running of the<br>Statute of Limitations Against the State . . . . . | 5-19   |
| 5.08      | Preparing a Report from the Inadequate Records . . . . .                                                          | 5-25   |
| 5.09      | Avoiding Escheat . . . . .                                                                                        | 5-28   |
| 5.10      | State Auditing Procedures . . . . .                                                                               | 5-34   |
| 5.11      | Abandonment Periods . . . . .                                                                                     | 5-37   |
| 5.12      | Reporting and Delivery of Unclaimed Property . . . . .                                                            | 5-39   |
| 5.12A     | Failure to Report and Turn Over Unclaimed Property . . . . .                                                      | 5-40.1 |
| 5.13      | Owner Claims . . . . .                                                                                            | 5-41   |
| Part    B | Reporting of Specific Types of Property                                                                           |        |
| 5.14      | In General . . . . .                                                                                              | 5-42   |
| 5.15      | Property Held by Financial Institutions . . . . .                                                                 | 5-42   |
| 5.16      | Property Held by Casualty insurance Companies . . . . .                                                           | 5-45   |
| 5.17      | Property Held by Life Insurance Companies . . . . .                                                               | 5-45   |
| 5.18      | Property Held by All Types of Business . . . . .                                                                  | 5-46   |
| Part    C | Overlooked Provisions in State Unclaimed Property Laws                                                            |        |
| 5.19      | In General . . . . .                                                                                              | 5-47   |
| 5.20      | Statutory Provisions . . . . .                                                                                    | 5-48   |
| Part    D | Quick Access Tables                                                                                               |        |
| 5.21      | How to Use the Quick Access Tables . . . . .                                                                      | 5-59   |
| [1]       | Consolidated Quick Reference Table (For Non-<br>Insurance Companies) . . . . .                                    | 5-60   |
| [2]       | In General . . . . .                                                                                              | 5-61   |
| [3]       | Preparing the Holder's First Unclaimed<br>Property Report . . . . .                                               | 5-62   |
| [4]       | Type of State Unclaimed Property Law . . . . .                                                                    | 5-62   |
| [5]       | Statutory Provisions Relating to Whether Holder Must Be<br>Doing Business in the Claiming State . . . . .         | 5-65   |
| [6]       | Report Dates for Life Insurance Companies . . . . .                                                               | 5-72   |

---

## *Volume 1 and 1A Table of Contents*

|      |                                                               |       |
|------|---------------------------------------------------------------|-------|
| [7]  | Report Dates for Holders Other Than Life                      |       |
|      | Insurance Companies . . . . .                                 | 5-74  |
| [8]  | Date Payment Due . . . . .                                    | 5-76  |
| [9]  | Cut-off Date for Life Insurance Company Reports . . . . .     | 5-83  |
| [10] | Cut-off Date for Reports Other Than Life                      |       |
|      | Insurance Companies . . . . .                                 | 5-85  |
| [11] | States Requiring Negative Report . . . . .                    | 5-87  |
| [12] | Aggregation Amounts . . . . .                                 | 5-88  |
| [13] | Provisions Relating to Whether Holder Can                     |       |
|      | Pay Owner . . . . .                                           | 5-90  |
| [14] | Relief From Liability and Indemnity Provisions . . . . .      | 5-94  |
| [15] | Abandonment Period to be Included in Initial Report . . . . . | 5-99  |
| [16] | Abandonment Period for Miscellaneous                          |       |
|      | Intangible Property . . . . .                                 | 5-103 |
| [17] | Abandonment Period for Dividends . . . . .                    | 5-105 |
| [18] | Abandonment Periods for States With                           |       |
|      | Underlying Share Provisions . . . . .                         | 5-106 |
| [19] | Abandonment Period for Life Insurance Proceeds . . . . .      | 5-108 |
| [20] | States With Express Insurance Draft Provisions . . . . .      | 5-109 |
| [21] | States With Express Mineral Interest Provisions . . . . .     | 5-110 |
| [22] | Unclaimed Property Administrators: Contact Persons . . . . .  | 5-111 |
| [23] | States Unclaimed Property Internet Websites . . . . .         | 5-118 |
| [24] | Due Diligence Summary . . . . .                               | 5-119 |

## **Chapter 6 Abandonment of Stock and Intangible Interests in a Business Association**

---

|       |                                                                       |      |
|-------|-----------------------------------------------------------------------|------|
| 6.01  | Underlying Share Interests Generally . . . . .                        | 6-3  |
| 6.02  | Rationale for Escheat . . . . .                                       | 6-7  |
| 6.03  | Constitutional Issues— <i>Standard Oil Co v. New Jersey</i> . . . . . | 6-9  |
| 6.04  | Does the 1954 Uniform Act Apply to Underlying Shares? . . . . .       | 6-16 |
| 6.05  | Express Underlying Share Legislation . . . . .                        | 6-21 |
| 6.06  | 1981 Uniform Act Underlying Share Provisions . . . . .                | 6-35 |
| 6.06A | 1995 Uniform Act Underlying Share Provisions . . . . .                | 6-40 |
| 6.07  | Abandoned Securities in the Possession of the Issuer . . . . .        | 6-44 |
| 6.08  | Who Has the Obligation to Report? . . . . .                           | 6-45 |
| 6.09  | Efforts to Avoid Escheat of Dividends and Intangible Interests        |      |
|       | in Business Associations . . . . .                                    | 6-46 |
| 6.10  | Unclaimed Property Held by Consumer Cooperative                       |      |
|       | Corporations . . . . .                                                | 6-61 |
| 6.11  | Liability for Failure to Escheat . . . . .                            | 6-69 |

---

## *Volume 1 and 1A Table of Contents*

---

### **Chapter 7                      Service Charges**

---

|       |   |                                                                                                                                          |        |
|-------|---|------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Part  | A | Necessity of Underlying Contract Enforcement or Waiver of the Contract                                                                   |        |
| 7.01  |   | Historical Development of Charges Based on Inactivity . . . . .                                                                          | 7-4    |
| 7.02  |   | 1954 Uniform Act (Revised 1966), Provisions on Service<br>Charges . . . . .                                                              | 7-6    |
| 7.03  |   | Cases Holding Service Charges Must Be Based on Valid<br>Contract . . . . .                                                               | 7-9    |
| 7.04  |   | Issues Relating to Validity of Contract . . . . .                                                                                        | 7-13   |
| 7.05  |   | The Right to Deduct Service Charges Pursuant to<br>Quasi-Contract to Implied Contract . . . . .                                          | 7-31   |
| 7.06  |   | Waiver of Rights to Collect Service Charges by Not<br>Collecting in All Instances . . . . .                                              | 7-36   |
|       |   |                                                                                                                                          |        |
| Part  | B | Statutory and Administrative Regulation of Service Charges                                                                               |        |
| 7.07  |   | Statutory Regulation of Service Charges Under 1981<br>Uniform Act . . . . .                                                              | 7-41   |
| 7.07A |   | Statutory Regulation of Service Charges Under 1995<br>Uniform Act . . . . .                                                              | 7-45   |
| 7.08  |   | Other Statutory Regulation of Service Charges . . . . .                                                                                  | 7-47   |
| 7.09  |   | Administrative Rules and Regulations . . . . .                                                                                           | 7-63   |
| 7.10  |   | Rule That Statutes, Administrative Regulations, and Their<br>Amendments, Are Presumed to Be of Prospective<br>Application Only . . . . . | 7-66.1 |
| 7.11  |   | Constitutional Restraints on Statutory and Administrative<br>Limitations or Prohibitions of Service Charges . . . . .                    | 7-77   |
|       |   |                                                                                                                                          |        |
| Part  | C | Federal Pre-emption                                                                                                                      |        |
| 7.12  |   | Pre-emption of Unclaimed Property Laws by Federal Statutes<br>and Regulations . . . . .                                                  | 7-85   |

---

### **Chapter 8                      Casualty Insurance Company Drafts**

---

|      |   |                                                                                                                             |      |
|------|---|-----------------------------------------------------------------------------------------------------------------------------|------|
| Part | A | Casualty Insurance Obligations and Payment Practices                                                                        |      |
| 8.01 |   | In General . . . . .                                                                                                        | 8-3  |
| 8.02 |   | Types of Property Potentially Subject to Claim Under<br>Abandoned Property Laws . . . . .                                   | 8-4  |
| 8.03 |   | Insurance Company Practices in Paying Claims . . . . .                                                                      | 8-5  |
| 8.04 |   | Understanding the Insurance Claim Cases . . . . .                                                                           | 8-9  |
|      |   |                                                                                                                             |      |
| Part | B | Burden of Providing the Obligation Is Reportable                                                                            |      |
| 8.05 |   | Burden of Proof . . . . .                                                                                                   | 8-19 |
| 8.06 |   | Does the Holder of Abandoned Property Have an Obligation<br>to Retain Records From Which Reports Can Be Prepared? . . . . . | 8-42 |

---

## *Volume 1 and 1A Table of Contents*

|      |   |                                                                                              |      |
|------|---|----------------------------------------------------------------------------------------------|------|
| Part | C | Various Issues Relating to the Presumption of Abandonment                                    |      |
| 8.07 |   | Is a Release Required to Liquidate a Claim? . . . . .                                        | 8-65 |
| 8.08 |   | The Overlooked Twenty-Year Presumption of Payment . . . . .                                  | 8-71 |
| 8.09 |   | Application of the Uniform Commercial Code to the<br>Unpresented Checks and Drafts . . . . . | 8-77 |
| Part | D | Statutory Provisions Applicable to Casualty Insurance Drafts                                 |      |
| 8.10 |   | States Enacting Specific Legislation Applying to Casualty<br>Insurer Claims . . . . .        | 8-80 |

### **Chapter 9                      Unclaimed Property Held by Retailers and Manufacturers**

---

|      |   |                                                                                                                                               |        |
|------|---|-----------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Part | A | Nature and Proof of Unclaimed Property Held by Retailers and<br>Manufacturers                                                                 |        |
| 9.01 |   | Categories of Apparent Intangible Property Frequently<br>Identified With Retailers, Manufacturers and Non-Financial<br>Institutions . . . . . | 9-3    |
| 9.02 |   | The Obligation Must Be Fixed and Liquidated . . . . .                                                                                         | 9-9    |
| 9.03 |   | Extent to Which Book Entries May Be Relied Upon in<br>Identifying Abandoned Property; Burden of Proof . . . . .                               | 9-18   |
| 9.04 |   | Application to the State of Contract Terms Entitling Property<br>Owners to Non-Monetary Consideration . . . . .                               | 9-28   |
| Part | B | Contractual Terms Limiting the Period of Redemption                                                                                           |        |
| 9.05 |   | Applicability to the State of Contract Provisions Limiting<br>the Period of Redemption . . . . .                                              | 9-32.4 |
| Part | C | Federal Trade Commission Regulations                                                                                                          |        |
| 9.06 |   | Credit Balances . . . . .                                                                                                                     | 9-40   |
| 9.07 |   | Enforcement of State Unclaimed Property Claims in Federal<br>Bankruptcy Court Proceedings . . . . .                                           | 9-47   |

### **Chapter 9A                      Unclaimed Property Owed by Mineral Producers and Purchasers**

---

|       |                                                                                                                    |      |
|-------|--------------------------------------------------------------------------------------------------------------------|------|
| 9A.01 | In General . . . . .                                                                                               | 9A-2 |
| 9A.02 | Distinction Between Mineral Interests and Mineral<br>Proceeds . . . . .                                            | 9A-2 |
| 9A.03 | State Laws Requiring Unclaimed Property Reporting Based<br>on State of Production Found Unconstitutional . . . . . | 9A-5 |
| 9A.04 | “Current Balance” and “Underlying Right to Receive<br>Payments” . . . . .                                          | 9A-6 |
| 9A.05 | Special Circumstances Raising Unique Legal Issues . . . . .                                                        | 9A-8 |

---

## *Volume 1 and 1A Table of Contents*

### **Chapter 10                    Application of Unclaimed Property Acts to Employee Benefit Plans**

---

|                                                                          |   |                                                                                                          |         |
|--------------------------------------------------------------------------|---|----------------------------------------------------------------------------------------------------------|---------|
| Part                                                                     | A | Application of Unclaimed Property Acts to Employee Benefit Plans                                         |         |
| 10.01                                                                    |   | In General . . . . .                                                                                     | 10-3    |
| 10.02                                                                    |   | Types of Employee Plan Benefits Which May Become<br>Abandoned . . . . .                                  | 10-3    |
| 10.03                                                                    |   | Application of the 1954 Uniform Act to Unclaimed<br>Employee Plan Benefits . . . . .                     | 10-18.1 |
| 10.04                                                                    |   | State Unclaimed Property Laws Having Specific Provisions<br>Relating to Employee Benefit Plans . . . . . | 10-20   |
| 10.05                                                                    |   | 1981 Uniform Act as It Relates to Employee Benefit Plans . . . .                                         | 10-24   |
| 10.05A                                                                   |   | 1995 Uniform Act as It Relates to Employee Benefit Plans . . . .                                         | 10-27   |
| Part    B    ERISA and Its Relationship to State Abandoned Property Laws |   |                                                                                                          |         |
| 10.06                                                                    |   | ERISA's Application to Employee Benefit Plans . . . . .                                                  | 10-27   |

### **Chapter 11                    State Examination of the Holder's Records**

---

|                                                                       |   |                                                                                                                 |         |
|-----------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------|---------|
| Part                                                                  | A | Questions of Reasonableness                                                                                     |         |
| 11.01                                                                 |   | Reason to Believe . . . . .                                                                                     | 11-2    |
| 11.02                                                                 |   | What Constitutes "Reason to Believe" That the Holder Has<br>Not Reported . . . . .                              | 11-3    |
| 11.03                                                                 |   | Examination of Records Under the 1981 Uniform Act;<br>Elimination of the "Reason to Believe" Standard . . . . . | 11-11   |
| 11.03A                                                                |   | Examination of Records Under the 1995 Uniform Act . . . . .                                                     | 11-13   |
| 11.04                                                                 |   | Requirement That the Examination Be Reasonable in Its<br>Scope . . . . .                                        | 11-16   |
| 11.04A                                                                |   | State Authority to Retain Private Auditors . . . . .                                                            | 11-21   |
| 11.04B                                                                |   | Forestalling a State Unclaimed Property Examination . . . . .                                                   | 11-29   |
| Part    B    Application of Fourth Amendment to Inspection of Records |   |                                                                                                                 |         |
| 11.05                                                                 |   | Requirement That the Examination Be Authorized by<br>Search Warrant or Functional Equivalent . . . . .          | 11-30.5 |
| Part    C    Federal Preemption                                       |   |                                                                                                                 |         |
| 11.06                                                                 |   | National Banks . . . . .                                                                                        | 11-35   |
| 11.07                                                                 |   | Federal Savings and Loan Associations . . . . .                                                                 | 11-36   |
| 11.08                                                                 |   | Federal Credit Unions . . . . .                                                                                 | 11-39   |
| Part    D    Financial Privacy Laws                                   |   |                                                                                                                 |         |
| 11.09                                                                 |   | State Financial Institutions . . . . .                                                                          | 11-40   |

---

## *Volume 1 and 1A Table of Contents*

### **Chapter 12                      An Analysis of the 1981 Uniform Unclaimed Property Act**

---

|       |                                                                                                                                                                                                             |         |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 12.00 | Overview . . . . .                                                                                                                                                                                          | 12-5    |
| 12.01 | Definitions and Use of Terms . . . . .                                                                                                                                                                      | 12-11   |
| 12.02 | Property Presumed Abandoned; General Rule . . . . .                                                                                                                                                         | 12-22   |
| 12.03 | General Rules for Taking Custody of Intangible<br>Unclaimed Property . . . . .                                                                                                                              | 12-27   |
| 12.04 | Traveler's Checks and Money Orders . . . . .                                                                                                                                                                | 12-32   |
| 12.05 | Checks, Drafts and Similar instruments Issued or Certified<br>by Banking and Financial Organizations . . . . .                                                                                              | 12-35   |
| 12.06 | Bank Deposits and Funds in Financial Organizations . . . . .                                                                                                                                                | 12-39   |
| 12.07 | Funds Owning Under Life Insurance Policies . . . . .                                                                                                                                                        | 12-44   |
| 12.08 | Deposits Held by Utilities . . . . .                                                                                                                                                                        | 12-49   |
| 12.09 | Refunds Held by Business Associations . . . . .                                                                                                                                                             | 12-50   |
| 12.10 | Stock and Other Intangible Interests in Business<br>Associations . . . . .                                                                                                                                  | 12-50.1 |
| 12.11 | Property of Business Associations Held in Course<br>of Dissolution . . . . .                                                                                                                                | 12-56   |
| 12.12 | Property Held by Agents and Fiduciaries . . . . .                                                                                                                                                           | 12-56   |
| 12.13 | Property Held by Courts and Public Agencies . . . . .                                                                                                                                                       | 12-58   |
| 12.14 | Gift Certificates and Credit Memos . . . . .                                                                                                                                                                | 12-61   |
| 12.15 | Wages . . . . .                                                                                                                                                                                             | 12-62   |
| 12.16 | Contents of Safe Deposit Box or Other Safekeeping<br>Repository . . . . .                                                                                                                                   | 12-63   |
| 12.17 | Report of Abandoned Property . . . . .                                                                                                                                                                      | 12-64   |
| 12.18 | Notice and Publication of Lists of Abandoned Property . . . . .                                                                                                                                             | 12-68.2 |
| 12.19 | Payment or Delivery of Abandoned Property . . . . .                                                                                                                                                         | 12-70   |
| 12.20 | Custody by State; Holder Relieved From Liability;<br>Reimbursement of Holder Paying Claim; Reclaiming<br>for Owner; Defense of Holder; Payment of Safe Deposit<br>Box or Other Repository Charges . . . . . | 12-74   |
| 12.21 | Crediting of Dividends, Interest, or Increments to Owner's<br>Account . . . . .                                                                                                                             | 12-79   |
| 12.22 | Public Sale of Abandoned Property . . . . .                                                                                                                                                                 | 12-80   |
| 12.23 | Deposit of Funds . . . . .                                                                                                                                                                                  | 12-83   |
| 12.24 | Filing of Claim With Administrator . . . . .                                                                                                                                                                | 12-85   |
| 12.25 | Claim of Another State to Recover Property; Procedure . . . . .                                                                                                                                             | 12-88   |
| 12.26 | Action to Establish Claim . . . . .                                                                                                                                                                         | 12-91   |
| 12.27 | Election to Take Payment or Delivery . . . . .                                                                                                                                                              | 12-92   |
| 12.28 | Destruction or Disposition of Property Having Insubstantial<br>Commercial Value; Immunity From Liability . . . . .                                                                                          | 12-93   |
| 12.29 | Periods of Limitation . . . . .                                                                                                                                                                             | 12-93   |

---

## *Volume 1 and 1A Table of Contents*

|       |                                                                                                    |        |
|-------|----------------------------------------------------------------------------------------------------|--------|
| 12.30 | Request for Reports and Examination of Records . . . . .                                           | 12-96  |
| 12.31 | Retention of Records . . . . .                                                                     | 12-102 |
| 12.32 | Enforcement . . . . .                                                                              | 12-105 |
| 12.33 | Interstate Agreements and Cooperation; Joint and<br>Reciprocal Actions With Other States . . . . . | 12-106 |
| 12.34 | Interest and Penalties . . . . .                                                                   | 12-108 |
| 12.35 | Agreements to Locate Reported Property . . . . .                                                   | 12-109 |
| 12.36 | Foreign Transactions . . . . .                                                                     | 12-110 |
| 12.37 | Effect of New Provisions; Clarification of Application . . . . .                                   | 12-111 |

## **Chapter 13      An Analysis of the 1995 Uniform Unclaimed Property Act**

---

|       |                                                                                                                     |       |
|-------|---------------------------------------------------------------------------------------------------------------------|-------|
| 13.00 | Overview . . . . .                                                                                                  | 13-4  |
| 13.01 | Definitions . . . . .                                                                                               | 13-18 |
| 13.02 | Presumption of Abandonment . . . . .                                                                                | 13-20 |
| 13.03 | Contents of Safe Deposit Box or Other Safekeeping<br>Depository . . . . .                                           | 13-35 |
| 13.04 | Rules for Taking Custody . . . . .                                                                                  | 13-38 |
| 13.05 | Dormancy Charge . . . . .                                                                                           | 13-40 |
| 13.06 | Burden of Proof as to Property Evidenced by Record of<br>Check or Draft . . . . .                                   | 13-42 |
| 13.07 | Report of Abandoned Property . . . . .                                                                              | 13-41 |
| 13.08 | Payment or Delivery of Abandoned Property . . . . .                                                                 | 13-47 |
| 13.09 | Notice and Publication of Lists of Abandoned Property . . . . .                                                     | 13-50 |
| 13.10 | Custody by State; Recovery by Holder; Defense of Holder . . . . .                                                   | 13-52 |
| 13.11 | Crediting of Dividends, Interest, and Instruments to Owner's<br>Account . . . . .                                   | 13-54 |
| 13.12 | Public Sale of Abandoned Property . . . . .                                                                         | 13-55 |
| 13.13 | Deposit of Funds . . . . .                                                                                          | 13-58 |
| 13.14 | Claim of Another State to Recover Property . . . . .                                                                | 13-59 |
| 13.15 | Filing Claim with Administrator; Handling of Claims by<br>Administrator . . . . .                                   | 13-61 |
| 13.16 | Action to Establish Claim . . . . .                                                                                 | 13-62 |
| 13.17 | Election to Take Payment or Delivery . . . . .                                                                      | 13-64 |
| 13.18 | Destruction or Disposition of Property Having No Substantial<br>Commercial Value; Immunity from Liability . . . . . | 13-65 |
| 13.19 | Periods of Limitation . . . . .                                                                                     | 13-65 |
| 13.20 | Request for Reports and Examination of Records . . . . .                                                            | 13-67 |
| 13.21 | Retention of Records . . . . .                                                                                      | 13-71 |
| 13.22 | Enforcement . . . . .                                                                                               | 13-73 |
| 13.23 | Interstate Agreements and Cooperation; Joint and Reciprocal<br>Actions With Other States . . . . .                  | 13-73 |

---

## *Volume 1 and 1A Table of Contents*

|       |                                        |       |
|-------|----------------------------------------|-------|
| 13.24 | Interest and Penalties . . . . .       | 13-75 |
| 13.25 | Agreement to Locate Property . . . . . | 13-78 |
| 13.26 | Foreign Transactions . . . . .         | 13-83 |
| 13.27 | Transitional Provisions . . . . .      | 13-85 |

### UNIFORM ACTS

---

|       |                                                                                                                     |        |
|-------|---------------------------------------------------------------------------------------------------------------------|--------|
| UA.01 | 1995 Uniform Unclaimed Property Act With Prefatory Note<br>and Comments . . . . .                                   | UA-3   |
| UA.02 | 1981 Uniform Unclaimed Property Act With Prefatory<br>Note and Comments . . . . .                                   | UA-44  |
| UA.03 | 1954 Uniform Disposition of Unclaimed Property Act as<br>Revised in 1966 With Prefatory Note and Comments . . . . . | UA-92  |
| UA.04 | Table of Comparative Selections of 1981 and 1954<br>Uniform Acts . . . . .                                          | UA-114 |
| UA.05 | Table of Comparative Selections of 1981 and 1995<br>Uniform Acts . . . . .                                          | UA-116 |

### UNCLAIMED PROPERTY DIGEST

---

|       |                                                                |          |
|-------|----------------------------------------------------------------|----------|
| D100  | General . . . . .                                              | D-4      |
| D200  | State Power to Escheat or Take Custody . . . . .               | D-38     |
| D300  | Property Subject to Escheat . . . . .                          | D-107    |
| D400  | States' Rights Under Unclaimed Property Legislation . . . . .  | D-267    |
| D500  | Holders' Duties Under Unclaimed Property Legislation . . . . . | D-291    |
| D600  | Holders' Defenses to Payment . . . . .                         | D-298.11 |
| D700  | Holder's Rights Following Payment . . . . .                    | D-338    |
| D800  | Owner's Rights Under Unclaimed Property Legislation . . . . .  | D-344    |
| D900  | Pleading, Procedure, Evidence . . . . .                        | D-371    |
| D1000 | Miscellaneous . . . . .                                        | D-393    |

### TABLE OF DIGEST CASES

---

### TABLE OF CASES

---

### TABLE OF STATUTES

---

### INDEX

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# How to Use This Publication

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## A. DESCRIPTION

*Unclaimed Property Law and Reporting Forms* is a nine-volume treatise and forms set on the law of abandoned property. It contains a comprehensive review and analysis of the law of unclaimed property on a state-by-state basis, including both legislation and cases, tables summarizing reporting information required by each state and reporting forms, suitable for photocopying, required to be filed by each state.

Because this publication has been written for lay persons who work for institutional holders of unclaimed property as well as attorneys, certain conventions in language and terminology have been adopted. Foremost among these are the terms “holder” and “debtor” which are used interchangeably. Likewise, the terms “owner” and “creditor” are interchangeable. The less technical and more familiar terms of “holder” and “owner” are used where it would provide greater clarity than the “legal” terms.

## B. ORGANIZATION

*Unclaimed Property Law and Reporting Forms* is organized to assist both lay persons and attorneys in solving day-to-day problems that arise in unclaimed property law compliance as well as in researching complex unclaimed property law issues. Volumes 1 and 1A contain text discussion of the law of unclaimed property, practice suggestions, Quick Access Tables, the uniform acts and a digest of cases. Volumes 2 through 2B contain relevant statutory provisions for each state as well as applicable state regulations. (See section C below for further details.) Volumes 3, 4, 5 and 6 contain official reporting forms and instructions for their use as promulgated by each state or territory. Volume 2 includes Alabama through Louisiana, Volume 2A covers Maine through New York and Volume 2B covers North Carolina through Wyoming. Volume 3 includes Alabama through the District of Columbia, Volume 4 includes Florida through Montana, Volume 5 includes Nebraska through Tennessee and Volume 6 includes Texas through Wyoming. This scheme is reflected in the General Table of Contents for the entire set found in Volume 1, as well as the specific Table of Contents for each volume.

Chapters appearing in Volumes 1 and 1A are numbered consecutively. Each Chapter is divided into Sections and Subsections, and begins with a Synopsis which lists all of the headings that appear in the Chapter. Chapter and Section numbers conform so that, for example, Section 3.03 is the third section in Chapter 3 and Section 5.06 is the sixth section in Chapter 5. In Volumes 2 through 6, materials are presented alphabetically by state; each state has its own chapter.

The “running heads” on the top of each page of text indicate the title or subject matter of the publication (on left-hand pages) and of the chapter (on right-hand pages), as well as the section number of the material on that page and the number of that page within the chapter.

Information about the authors is found on the Title Page of each volume.

This set contains an INDEX, Table of Cases and Table of Statutes in Volume 1A. See section D below for more information.

## C. SPECIAL FEATURES

To assist you in the preparation of required filings and the researching of complex legal issues, *Unclaimed Property Law and Reporting Forms* contains unique features described below.

### (1) Compliance with Filing Requirements

This publication includes all the information the user needs to prepare the filing reports required by each jurisdiction. The user should first consult Chapter 5, entitled “Filing the First Unclaimed Property Report” in Volume One. This chapter presents an easy to follow discussion of the questions which most holders must resolve in determining what property is subject to an abandoned property law, and which state may claim the property. Chapter 5 is organized so that the basic rules are set forth in the text. Users requiring more extensive information are directed by cross-references to the various other chapters which

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## *How to Use This Publication*

comprehensively analyze the issues. Chapter 5 also contains the Quick Access Tables which provide the user with all essential statutory information governing timely filing of unclaimed property reports in all states.

Volumes 2 through 2B may then be consulted for examination of the complete, relevant statutory provisions. The law of each state is preceded by a Statutory Summary which will help you quickly locate answers to the most frequently asked questions. See the introduction to Volume 2 for a detailed explanation of the statutory summaries.

The official forms published in Volumes 3, 4, 5 and 6 have been sized and printed so as to be suitable for photocopying. Completed photocopies may be used for filing with the various states.

### **(2) Legal Research Aids**

All significant issues concerning the operation and effect of unclaimed property legislation have been analyzed in Volume 1. To aid you in your research, unique aids have been provided in this volume. As previously mentioned, Chapter 5, with its extensive cross-referencing, may be used as a quick reference to the comprehensive discussion appearing throughout Volume 1. Chapter 12 comprehensively reviews the 1981 Uniform Unclaimed Property Act, and Chapter 13 reviews the 1995 Uniform Act, thereby providing another useful framework for research. Many unclaimed property issues which have not yet been resolved by court decision are treated in these chapters as well.

Volume 1A also contains a Digest which includes the most extensive collection of case annotations available on unclaimed property law. The Digest is organized by subject matter, jurisdiction (with federal cases coming first), and then court hierarchy. See the introduction to the Digest for further details. A Table of Digest Cases, located at the end of Volume 1A, is also organized by jurisdiction.

## **D. INDEX AND TABLES**

The INDEX, found in Volume 1A, references all topics discussed in the text and footnotes. As mentioned above, Volume 1A also features a Table of Digest Cases organized by jurisdiction.

In both the INDEX and Table, the references to section, subsection and footnote numbers where the material can be found follow immediately after the key word/phrase, case name or statutory reference. References to material in the Digest are preceded by D in the INDEX. The INDEX does not contain specific references to forms.

## **E. STANDARD RESEARCH FEATURES**

In addition to the unique research aids described in Section C above, Unclaimed Property Law and Reporting Forms includes more standardized features to help you locate needed information.

**1. INDEX**—If you have a key word, phrase or concept, use the subject matter INDEX located in Volume 1A. First consult the white page INDEX, then the Supplemental INDEX pamphlet. If you cannot find a key word or phrase on point, check related words or phrases. The INDEX will refer you directly to the relevant text sections or footnotes. A significant case or statute may also be referenced in the INDEX.

**2. Table of Contents and Chapter Synopsis**—If you have a topic or issue in mind but cannot find that subject referred to in the INDEX, consult the General Table of Contents and/or specific Table of Contents in each volume (see section B above) to locate the specific chapter in which your subject might be treated. Then turn to the first page of that chapter for the Synopsis, listing all headings and corresponding section or numbers within the chapter. Refer to the running head on the top of each page to quickly find the desired section, subsection or form number.

**3. Table of Cases**—If you are looking for coverage of a specific case, you can locate it through the Table of Cases found in Volume 1A. The table, which is alphabetically arranged, will refer you directly to the text sections or footnotes containing the information you need. A **Digest Table of Cases** is also included which lists all of the cases in the Case Digest by their respective jurisdictions.

**4. Table of Statutes**—All of the state and federal statutes which appear in volumes 1 and 1A are listed in the Table of Statutes. For added convenience, the table also includes listings for the 1954, 1981 and 1995

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## *How to Use This Publication*

Uniform Unclaimed Property Acts. This table can be found at the end of Volume 1A.

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