



Ohio

**Department
of Commerce**

Division of Unclaimed Funds

Unclaimed Funds Reporting Forms

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WHAT'S NEW For 2021

“Attorney Unclaimed Funds”

Senate Bill 276 was passed to define a category of unclaimed funds as “Attorney Unclaimed Funds,” effective April 12, 2021. Attorney unclaimed funds that are dormant, with no owner-generated activity for a period of three years, are properly reportable to the Ohio Department of Commerce, Division of Unclaimed Funds. The property identification code for Attorney unclaimed funds is TR88.

What are “Attorney Unclaimed Funds?”

Attorney unclaimed funds are defined as:

- Interest on lawyer trust accounts (“IOLTA”) funds held pursuant to R.C. 4705.09;
- Interest on trust accounts (“IOTA”) funds held pursuant to 3953.231; and
- Residual settlement funds.

When do funds become dormant and eligible for reporting to the Division of Unclaimed Funds?

Attorney unclaimed funds held by an attorney become dormant if the owner has not accepted payment of the funds, corresponded in writing about the funds, or otherwise indicated interest in the funds for three (3) years after the funds became payable or distributable to the owner.

Can IOLTA and IOTA funds become reportable as unclaimed funds subject to remittance to the Ohio Department of Commerce Division of Unclaimed Funds?

Yes. Attorneys who are in private practice are required to annually review their business records to identify any dormant funds in which they do not have an ownership interest. If dormant funds are identified, they must make one final attempt to contact the owner of the funds at the last known address of record before submitting an Annual Report of Unclaimed Funds to the Ohio Department of Commerce Division of Unclaimed Funds. R.C. 169.03(A)(1). If the attorney or law firm determines it holds no reportable unclaimed funds following an examination of its records, it is still obligated to submit a “None Report” pursuant to Ohio Adm. Code 1301: 10-3-03(B).

Unclaimed funds are all intangible property which is unclaimed by its owner(s) for a specific period of time, such as client funds held in an IOLTA account, funds deposited into an IOTA account for a residential real estate closing, or settlement funds held by a court, settlement administrator or attorney.

Attorney Unclaimed Funds

The property identification code for Attorney unclaimed funds is **TR88**. This code should be entered in the **Nature of Funds Code** box. Each client must be identified by name and address on the report and additional pages can be copied and included. If the clients are Unknown, then enter "Unknown" in the Last Name or Business Name box.

Provide any identifying information you have regarding the funds such as date funds were received and location where remitted, if available. The more information provided, the better able the Division is to identify the rightful owners of unclaimed funds. An example of how to complete the client list is below.

TR88 Example

COMPANY NAME (Holder or Reporting Company) XYZ Company, Inc.					REPORT YEAR 2021	
1	DESCRIPTION: IOLTA Account					Deducted: \$
	ACCOUNT NO.: 12345	CHECK NUMBER	NATURE OF FUNDS CODE TR88	AMOUNT REMITTED \$859.42		Deduction Code
	DATE OF LAST ACTIVITY 6/30/2018	LAST NAME OR BUSINESS NAME Doe	FIRST NAME John	INITIAL		RELATIONSHIP CODE <div style="border: 1px solid black; padding: 5px; display: inline-block;">SO</div>
	SSN OR FEIN: 123-45-6789	STREET ADDRESS: 123 Nowhereville				
	DATE OF BIRTH: 1-2-3456	CITY Nowherecity	STATE NW	ZIPCODE 02468		
2	DESCRIPTION:					Deducted: \$
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code
	DATE OF LAST ACTIVITY	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE
	SSN OR FEIN:	STREET ADDRESS:				
	DATE OF BIRTH:	CITY	STATE	ZIPCODE		
3	DESCRIPTION:					Deducted: \$
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code
	DATE OF LAST ACTIVITY:	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE
	SSN OR FEIN:	STREET ADDRESS:				
	DATE OF BIRTH:	CITY	STATE	ZIPCODE		
4	DESCRIPTION:					Deducted: \$
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code
	DATE OF LAST ACTIVITY:	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE
	SSN OR FEIN:	STREET ADDRESS:				
	DATE OF BIRTH:	CITY	STATE	ZIPCODE		
PAGE TOTAL						
REPORT TOTAL						



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Jon Husted, Lt. Governor

Division of Unclaimed Funds
Sheryl Maxfield, Director

OUF-1A Unclaimed Funds Reporting Form Instructions

This form provides information about the company reporting unclaimed funds.

If the company has a mailing label that is accurate:

- Remove the mailing label from the front of the postcard titled 'Important Information for Unclaimed Funds Filers' that was sent to the company and affix in the upper left-hand box, as indicated.
- Enter the contact phone number, contact fax number, state of incorporation and year incorporated in the space provided. The contact person should be the individual who would be able to answer any questions concerning the report.

If the company does not have a mailing label or the label is incorrect:

- Enter the company's name and physical address information, mailing address (if different than the physical address), Federal Employer Identification number (FEIN) or Social Security number (SSN), contact person, contact phone number, contact fax number, state of incorporation and year incorporated in the space provided. The contact person should be the individual who would be able to answer any questions concerning the report.

Report Year:

- For all non-life insurance companies, the report year for unclaimed funds reports due by Nov. 1 is the four-digit calendar year of the preceding June 30 cut-off used to identify dormant accounts. For example, if the report is due Nov. 1, 2021, then the cut off period is June 30, 2021. The reporting year would be 2021.
- For life insurance companies, the report year for unclaimed funds reports due by May 1 is the four-digit calendar year of the preceding Dec. 31 cut-off used to identify dormant accounts. For example, life insurance companies would have a cut-off date of Dec. 31, 2021, with a filing date of May 1, 2022. The reporting year would be 2021.

Does the company listed have unclaimed funds to report?

- If YES, complete the entire OUF-1A Unclaimed Funds Reporting Form. If NO, follow the corresponding filing instructions on the form.

Verification:

- The report verification on the OUF-1A Unclaimed Funds Reporting Form must be signed by the company, an officer of the company or a duly authorized agent for the report to be valid. Unclaimed funds reports will not be accepted without proper authorized signature and FEIN or SSN. Online filing through the Ohio Business Gateway (OBG) are considered signed and authorized once filed.

Extension:

- File your Request for Extension Online: Companies may file a request for extension online on the division's website at www.com.ohio.gov/unfd. Extensions must be filed by Nov. 1 and Life Insurance companies must file by May 1.



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OUF-1A Unclaimed Funds Reporting Form

Apply Mailing Label Below or Enter Current Information

Company Name	FEIN or SSN
Company Physical Address (including city, state, zip code)	Contact Phone Number
Company Mailing Address (including city, state, zip code)	Contact Email Address
Name of Contact Person	State of Inc / Organization
Contact Person Title	Year Inc. / Organized
<input type="checkbox"/> MUST Check if information has changed from last filing date.	Report Year
<input type="checkbox"/> MUST Check for final report: Company is out of business or no longer doing business in Ohio.	
The Ohio Division of Unclaimed Funds encourages companies to file their Annual Report of Unclaimed Funds through the Ohio Business Gateway at www.business.ohio.gov .	
<p>Does the Company listed above have unclaimed funds to report?</p> <p>If YES, then complete the remainder of this form as well as the OUF-2 and sign the report verification.</p> <p>If NO, then file the "Negative" or "NONE" report online through the Ohio Business Gateway at www.business.ohio.gov. If unable to file online, please contact our office at 614-466-4433 to request a form or email your contact name, business name and contact information (phone number, mailing address and applicable email address) and circumstance for requesting a paper form at UnfdClaims.UnfdClaims@com.state.oh.us.</p>	
<p>Being first duly sworn, the undersigned certifies they are an officer of the company or an agent duly authorized to sign this report and to the best of their knowledge and belief the foregoing report and supporting records, is a true and complete report of all unclaimed funds required to be reported to the state of Ohio, inclusive of interest and dividends thereon in accordance with Chapter 169 of the Ohio Revised Code, and the required notices have been sent to owners and beneficiaries of record.</p>	
Signature	Title or Agent Relationship
Print Name	Date
<p>Mail the report, remittance check, securities, and safe deposit box contents to Ohio Division of Unclaimed Funds 77 South High Street, 20th Floor Columbus, Ohio 43215-6108</p>	
For Division Use Only	
	Check No
	Check Amt
	Receipt I D



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OUF-1A Unclaimed Funds Reporting Form

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OUF-2 List of Owners of Unclaimed Funds Instructions

This form is used to report the cash value of unclaimed accounts listed on the OUF-1A Unclaimed Funds Reporting form. Please use the OUF-4 List of Stock/Security Owners form to report shares of stock, bonds or debentures in certificate form and related cash such as dividends or interest.

Pages should be numbered consecutively (Example: Page 1 of 24) at the top, right-hand corner of the form.

All accounts less than \$50 can be reported separately or as an aggregate total. Enter the total number of items and amount being remitted (Example: 20 items less than \$50 totaling \$964.50) on the first line, first page of this form. If reporting as aggregate, you must maintain a list of the accounts and balances that make up the aggregate total in your annual reporting file to provide verification of the report year and the amount remitted if the owner makes a claim. While not required, please include a copy of the list of owners if available.

For those accounts with an Unknown Owner and/or Address, please list all known information which would include account number, amount, and date of last transaction for accounts if available. List "Unknown" in the owner and/or address fields when Unknown.

- **Description:** You may enter a description or note of up to 50 characters in this field for the unclaimed account.
- **Deduction Amount:** Effective Jan. 1, 2020, the Internal Revenue Service has a new Revenue Ruling 2018-17 concerning withholding and reporting taxes for Individual Retirement Accounts ("IRAs") and then reporting the net to unclaimed funds. Companies are required to provide the mandatory notice of unclaimed funds to the owner or beneficiary of accounts with a value of \$1,000 or more by certified mail, return receipt requested (total deduction must not exceed \$20).
- **Deduction Code:** Enter code for type of deduction; TW = Tax Withholding (see IRA deduction above), MD =Certified Mail Deduction.
- **Account Number:** Enter an identifying number for the unclaimed funds submitted, such as the account number, certificate number or insurance policy number. Do not list Social Security numbers in this field.
- **Nature of Funds Code:** Enter the Nature of Funds Code corresponding to the description of funds. Refer to the Relationship Codes within this booklet.
- **Amount Remitted:** The unclaimed amount includes accrued interest, dividends, payment of principal or other sum held or owed to the owner, less any lawful claims. A lawful claim may be defined as any reasonable charge applied to an account, authorized by federal and state statutes or administrative rules. Also, a valid contract must exist between the owner of the funds and the holder of the funds, the terms of which the owner has full knowledge and to which they consent prior to imposition of the charge.



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Instructions Continued

- **Date Last Active:** The date the funds became payable, demandable, returnable or the date of the last **owner generated transaction** on the account. The issue date for checks and drafts is the date last active. The date of last deposit or withdrawal could be the date last active for savings or checking accounts at a financial institution. The date of computer conversion, the crediting of interest or dividends or other transaction automatically generated by the holder is **NOT** the date last active.
- **Last Name or Business Name:** Enter the owner's last name. If the owner is a business, then list the corporation, partnership, association, or trade name exactly as it appears on the unclaimed account for each account with a balance. For multiple owners of properties, they should be listed under separate lines and not grouped together on one line.
- **First Name:** Enter the owner's first name for each unclaimed account.
- **Initial:** Enter the owner's middle initial for each unclaimed account.
- **Street Address:** Report the last known address of the owner, beneficiary, payee, or trustee as shown by your records, even though mail has been returned from such address. Some companies mistakenly believe that if their records do not reflect the owner's current address this field should contain "Unknown." This field should contain the last known address as reflected by the company's records. If the address is Unknown, insert "Unknown."
- **Street Address:** The second address line may be used as needed and can include any "C/O or in care of names. See the instructions above.
- **City:** Enter the city for the owner's last-known address. DO NOT abbreviate city names.
- **State:** Enter the state for the owner's last-known address. Use standard post office abbreviations for state.
- **Zip Code:** Enter the zip code for the owner's last-known address.
- **Social Security number or Federal ID number:** Other than the owner's name, **the most important information that you can furnish is the owner's Social Security number (SSN) or Federal Employer Identification number (FEIN).** This greatly assists the Division in its ability to locate the owner and ensure the correct payment of claims. All SSN and FEIN information should contain nine numbers with no alpha characters. The Division will maintain the confidentiality and safeguard all Social Security numbers and Confidential Personal Information (CPI) information in accordance with agency/state policies and industry information technology standards. Only state of Ohio employees involved with the compliance, reporting, and payment of unclaimed properties may have access to this data and may only use the data for the purpose of recovering and returning unclaimed funds to their rightful owners as authorized by Ohio law.
- **Date of Birth:** Enter the date of birth of the owner if known.
- **Relationship Code:** Enter the appropriate code which best describes the owner's relationship to the funds. Refer to this booklet or the Unclaimed Funds Reporting Guide for the Relationship Codes with descriptions and examples and the Requirements for Reporting Joint Account Information.
- **Page Total:** Enter the sum of the "Amount Remitted" for the accounts on the page.
- **Report Total:** Enter the sum of the "Amount Remitted" for all accounts reported on the last page of the report, and on line 1 on the back of the OUF-1A form.

OUF-2 List of Owners of Unclaimed Funds Instructions Continued

EXAMPLES OF OWNER RECORDS FOR UNCLAIMED FUNDS DUE																
Example	Account Number	Check Number	Nature of Funds Code	Amount Remitted	Date Last Active	Last Name or Business Name	First Name	Initial	Street Address	Street Address	City	State	Zip code	Social Security # or FEIN	Date of Birth	Relationship Code
#1			CK99	\$115.0		Aggregate										
#2	35687	34567	CK07	\$3,536.0		23 checks Unknown			Unknown							
#3	875-01		AC03	\$15,906.7		Ryan	William	B	Unknow							SO
#4	8587		MS19	\$78.9		Station T			425 Northwest St		Celina	OH		33-3333333		SO
#5	923456		AC01	\$10,456.3		Smith	Jill	A	129 Red Rd		Akron	OH	44320	444-44-4444	11/11/1111	SO
#6	978		AC02	\$250.0		Jones	John	G	23 Park Pl		Columbus	OH	43215	444-44-4444	2/2/2222	JY
	978		AC02	\$0.0		Jones	Sally		23 Park Pl		Columbus	OH	43215	333-33-3333	2/2/2222	JY
#7	432196		SC03	\$800.0		Brown	Sarah		5675 Clark St		Dayton	OH	45309	444-44-4444	2/2/2222	JT
	432196		SC03	\$0.0		Brown	Jim	B	42 E. Second St		Dayton	OH	45309	444-44-4444	11/11/1111	JT
#8	5647213		MI50	\$56.2		Case	Thomas	K	10187 Crater Dr		Youngstown	OH	44512	333-33-3333	11/11/1111	JT
	5647213		MI50	\$0.0		Case	Roberta	C	10187 Crater Dr		Youngstown	OH	44512	444-44-4444	11/11/1111	JT
#9	4397		IN01	\$5,000.0		Jones	Nancy		493 Fifth Ave		Columbus	OH	43215	444-44-4444	2/2/2222	BF
	4397		IN01	\$0.0		Smith	John		153 N. 3rd St		Columbus	OH	43215	444-44-4444	11/11/1111	IN
#10	285746		TR03	\$2,750.0		McScott	Judy		423 E. 22nd St		Middletown	OH	45042	333-33-3333	11/11/1111	BF
	285746		TR03	\$0.0		Holworth	Marva		326 Maytown Rd		Columbus	OH	43229	444-44-4444	2/2/2222	ES
	285746		TR03	\$0.0		Veley	John	X	427 N. High St.	C/O Brunswick & Mailer LLP	Worthington	OH	43228	333-33-3333	2/2/2222	AF
#11	45-25867		IN01	\$25,000.0		Mathers	Scott		65 S. Oak St		Perrysburg	OH	43228	444-44-4444	11/11/1111	BF
	45-25867		IN01	\$0.0		Mathers	Jennifer		715 Danninger Apt #11		New Bremen	OH	43276	333-33-3333	2/2/2222	CF



OUF-2 List of Owners of Unclaimed Funds Instructions Continued

Owner Record Examples

- **Example 1: Aggregate Record:** 23 checks less than \$50 totaling \$115 can be reported in the aggregate in this example. All unclaimed accounts less than \$50 are reported as an aggregate total by Nature of Fund Code.
- **Example 2: Unknown Owner:** Money order #35687 for \$3,536, the owner's name and address are Unknown. Please list account #, amount and date of last transaction for accounts with Unknown name and address that have a balance greater than \$50.
- **Example 3: Unknown Address:** William B. Ryan is the only known owner of Certificate of Deposit #875-01 for \$15,906.78. His address is Unknown. The Relationship Code for a single owner account is "**SO**" - Sole Owner.
- **Example 4: Business Owner:** The name of the corporation, partnership, association, or trade name should be listed exactly as it was on the account that is being reported. The Relationship Code for a single owner account is "**SO**" - Sole Owner.
- **Example 5: Single Owner:** Jill A. Smith is the only known owner of checking account number 923456 for \$10,456.35. The Relationship Code for a single owner account is "**SO**" - Sole Owner.
- **Example 6: Joint Owner with "OR" Relationship and Right of Survivorship:** John G. OR Sally Jones are the joint owners of a \$250 savings account. Because of the "OR" relationship between the owners, either owner is entitled to claim the entire amount of the unclaimed funds. The holder has account documentation that states that each owner has the Right of Survivorship; therefore, the surviving owner is entitled to claim the entire balance of the account if the other has died. With the "OR" relationship and Right of Survivorship both owners would be coded "JY".
- **Example 7: Joint Owner with "AND" Relationship and No Right of Survivorship:** Sarah Brown AND Jim B. Brown are the joint owners of the \$800 of bond principle. Because of the "AND" relationship between the owners both owners must present a claim in order to claim the unclaimed funds. The holder has account documentation that states that there is NO Right of Survivorship for the surviving owner, therefore, the surviving owner is entitled one-half of the balance of the account if the other has died. The deceased owner's estate would be entitled to the other half of the account. With the "AND" relation and NO Right of Survivorship both owners would be coded "JT."
- **Example 8: Joint Owner with Unknown Relationship and Unknown Right of Survivorship:** Thomas K. Case AND/OR Roberta C. Case are the joint owners of \$56.29 of mineral proceeds. The relationship of the owners to the account is UNKNOWN and there is no documentation of the Right of Survivorship. If no



OUF-2 List of Owners of Unclaimed Funds Instructions Continued

information is evident of the relationship of the owners, then an “AND” relationship is assumed. Based on the Ohio Supreme Court decision *Wright v. Bloom* 69 Ohio St. 3d 596 (1994), if no information is evident of the existence of the Right of Survivorship then it is assumed that it does not exist. With an UNKNOWN relationship and UNKNOWN Right of Survivorship both owners would be coded “JT.”

- **Example 9: Multiple Relationships - Insured and Beneficiary:** Nancy Jones is the beneficiary of the \$5,000 insurance policy of John Smith. Since Nancy Jones is the beneficiary of the \$5,000, this amount is listed on the line with her name. She would be assigned a “BF” (Beneficiary) relationship code. The insured party John Smith is then listed on a separate line with a \$0 amount reported. He would be assigned an “IN” (Insured) relationship code.
- **Example 10: Multiple Relationship - Heir, Estate of and Attorney for:** Judy McScott is the heir to \$2,750 from the Estate of Marva Holworth. The attorney for the estate is John X. Veley. Since Judy McScott is the heir to the \$2,750, this amount is listed on the line with her name. She would be assigned a “BF” (Beneficiary) relationship code. The funds are payable from the Estate of Marva Holworth which is listed on a separate line with a \$0 amount reported. The estate would be assigned an “ES” (Estate of) relationship code. Finally, as attorney for the estate John X. Veley would be listed on a third line with a \$0 amount reported. He would be assigned an “AF” (Attorney for) relationship code.
- **Example 11: Multiple Relationships - Beneficiary and Custodian/ Guardian:** Scott Mathers is the beneficiary of a \$25,000 individual life insurance policy benefit. Jennifer Mathers is his Custodian/ Guardian. Since Scott Mather is the beneficiary of the \$25,000 this amount is listed on the line with his name. He would be assigned a “BF” (Beneficiary) relationship code. Jennifer Mathers as his Custodian/Guardian would be listed on a separate line with a \$0 amount reported. She would be assigned a “CF” (Custodian for) relationship code.

Note: Refer to the Annual Report of Unclaimed Funds Reporting Guide for further explanation and a table that will help you select the proper relationship code for joint owners and accounts with multiple relationships. Account documentation that identifies owner relationships should be retained with your annual reporting records.

Company Generated Reporting Forms

The Ohio Division of Unclaimed Funds will accept company generated reporting forms, as long as the owner and account information required by statute is provided in the order listed on page one (1) of the instructions for the OU2 List of Owners of Unclaimed Funds form. Please submit reports on 8.5” X 11” white paper and use the largest possible font size when printing reports to be substituted for the OU2 List of Owners of Unclaimed Funds as they are manually entered into our data processing system.



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There are two types of deductions allowed to be taken by the reporting company:

***Revenue Ruling 2018-17 Requirement:** Effective Jan. 1, 2020, the Internal Revenue Service has instituted Revenue Ruling 2018-17 concerning withholding and reporting taxes for Individual Retirement Accounts ("IRAs"), and thus reporting the net to unclaimed funds. Enter the full amount reportable and the amount deducted in the **Deducted: \$** box, deduct it from the full amount reportable cash account balance, and enter the difference as the Amount Remitted. Enter the deduction code in the **Deduction Code** box.

***Certified Mailing Requirement:** Companies are required to provide the mandatory notice of unclaimed funds to the owners of accounts with a value of \$1,000 or more by certified mail, return receipt requested. The company is authorized to charge up to \$20 against each account subject to the mailing to reimburse themselves for the certified mail cost. Enter the full amount reportable and the certified mailing fee in the **Deducted: \$** box, deduct it from the full amount reportable cash account balance, and enter the difference as the **Amount Remitted**. Enter the deduction code in the **Deduction Code** box.

Example: Multiple Deductions Same Account: Scott Mathers is the deceased owner of a \$25,000 individual retirement account. The company sent out the mandatory notice of unclaimed funds via certified mail as required for accounts of \$1,000 or more. No response was received, and the property is now reportable. Since 10 percent (10%) or \$2,500, would be deducted from the gross amount and reported to the IRS by the company, the net amount would be \$22,500. Since the holder can deduct up to \$20 for the certified mailing fee, the reportable amount is now \$22,480 and would be reported in the **Amount Remitted** box.



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Deduction Example

COMPANY NAME (Holder or Reporting Company) XYZ Company, Inc.				REPORT YEAR 2021		
1	DESCRIPTION: IRA Cash Account				Full Amount: \$ 25,000	
	ACCOUNT NO.: 678910	CHECK NUMBER	NATURE OF FUNDS CODE IR01	AMOUNT REMITTED \$22,480	Deducted: \$2,500 / \$20	
	Deduction Code TW / MD					
	DATE OF LAST ACTIVITY 6/30/2018	LAST NAME OR BUSINESS NAME Mathers	FIRST NAME Scott	INITIAL	RELATIONSHIP CODE	
	SSN OR FEIN: 123-45-6789	STREET ADDRESS: 123 Nowhereville				<div style="border: 1px solid black; padding: 5px; text-align: center; width: 50px; margin: 0 auto;">SO</div>
DATE OF BIRTH: 1-2-3456	CITY Nowherecity	STATE NW	ZIPCODE 12345			
2	DESCRIPTION:				Deducted: \$	
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED	Deduction Code	
	DATE OF LAST ACTIVITY	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE	
	SSN OR FEIN:	STREET ADDRESS:				
	DATE OF BIRTH:	CITY	STATE	ZIPCODE		
3	DESCRIPTION:				Deducted: \$	
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED	Deduction Code	
	DATE OF LAST ACTIVITY:	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE	
	SSN OR FEIN:	STREET ADDRESS:				
	DATE OF BIRTH:	CITY	STATE	ZIPCODE		
4	DESCRIPTION:				Deducted: \$	
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED	Deduction Code	
	DATE OF LAST ACTIVITY:	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE	
	SSN OR FEIN:	STREET ADDRESS:				
	DATE OF BIRTH:	CITY	STATE	ZIPCODE		
		PAGE TOT AL				
		REPORT TOT AL				



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OUF-2 List of Unclaimed Funds Owners

PAGE ____ OF ____

Please Type or Print LEGIBLY. Applicable accounts less than \$50 can be reported individually or as an AGGREGATE total.

Joint accounts or accounts with multiple relationships: Use two (2) or more account information blocks to list the owner information for these types of accounts. Enter duplicate account information of the owners related to the accounts. Enter the Amount Remitted for the first owner record only, enter \$0 for the Amount Remitted for additional related records.

IMPORTANT: Owner's SSN or FEIN (if known) must be included.

COMPANY NAME (Holder or Reporting Company)				FEIN OR SSN		REPORT YEAR	
1	DESCRIPTION:						Full Amount: \$
	Deducted: \$						
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code	
	DATE OF LAST ACTIVITY	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE <div></div>	
	SSN OR FEIN:	STREET ADDRESS:					
DATE OF BIRTH:	CITY	STATE	ZIPCODE				
2	DESCRIPTION:						Deducted: \$
	Deducted: \$						
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code	
	DATE OF LAST ACTIVITY	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE <div></div>	
	SSN OR FEIN:	STREET ADDRESS:					
DATE OF BIRTH:	CITY	STATE	ZIPCODE				
3	DESCRIPTION:						Deducted: \$
	Deducted: \$						
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code	
	DATE OF LAST ACTIVITY:	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE <div></div>	
	SSN OR FEIN:	STREET ADDRESS:					
DATE OF BIRTH:	CITY	STATE	ZIPCODE				
4	DESCRIPTION:						Deducted: \$
	Deducted: \$						
	ACCOUNT NO.:	CHECK NUMBER	NATURE OF FUNDS CODE	AMOUNT REMITTED		Deduction Code	
	DATE OF LAST ACTIVITY:	LAST NAME OR BUSINESS NAME	FIRST NAME	INITIAL		RELATIONSHIP CODE <div></div>	
	SSN OR FEIN:	STREET ADDRESS:					
DATE OF BIRTH:	CITY	STATE	ZIPCODE				
		PAGE TOTAL					
		REPORT TOTAL					



**Department
of Commerce**

Division of Unclaimed Funds

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Jon Husted, Lt. Governor

Sheryl Maxfield, Director

OUF- 4 List of Owners of Unclaimed Stock and Other Securities INSTRUCTIONS

PURPOSE: This form is used to report unclaimed stock, bonds and other securities, and any interest or dividends associated with them. Attach reportable unclaimed securities to the OUF-4 form. Reportable unclaimed securities must be canceled and reregistered in the name of the Ohio Department of Commerce, Division of Unclaimed Funds. Remit one certificate for each issue. Use the OUF-2 List of Owners of Unclaimed Funds to report the cash value of securities unclaimed from cash for stock acquisitions or mergers. Unclaimed securities from safe deposit boxes or other safekeeping repositories are reported on the OUF-5 List of Owners of Contents of Safe Deposit Boxes or Other Safekeeping Repositories as found.

The Federal Employer Identification number is 31-1409347, Ohio Department of Commerce, Division of Unclaimed Funds-MIF.

PAGE NUMBER: Form OUF-4 Owners of Unclaimed Stock and Other Securities pages should be numbered consecutively (Example: page 1 of 24; 2 of 24) at the top, right-hand corner.

ACCOUNTS WITH AN UNKNOWN OWNER AND/OR ADDRESS: Please list account number, amount, and date of last transaction for accounts with an Unknown name and address. Please supply the owner's name, account number, amount, and date last active for accounts with an Unknown address.

ISSUE NAME: List the name of the company which issued the securities.

DESCRIPTION: You may enter a description or note up to fifty (50) characters in this field for the unclaimed account.

ACCOUNT NO.: Enter the shareholder identification number for the unclaimed account submitted.

NATURE OF FUNDS CODE: Enter the Nature of Funds Code corresponding to the description of funds. The Nature of Funds Codes and descriptions are listed within this booklet and in the Unclaimed Funds Reporting Guide.

RELATED CASH REMITTED: The related cash remitted includes accrued interest, dividends, payment of principal or other sum held or owed to the owner less any lawful claims. A lawful claim may be defined as any reasonable charge applied to an account that is authorized by federal and state statutes or administrative rules. Also, a valid contract must exist between the owner of the funds and the holder of the funds, the terms of which the owner has full knowledge and to which they consent prior to imposition of the charge.

DATE LAST ACTIVE: The date last active is the date the funds became payable, demandable, or returnable or the date of the last **owner generated transaction** on the account. The issue date for checks and drafts is the date last active. The date of last deposit or withdrawal could be the date last active for savings or checking accounts at a financial institution. The date of computer conversion, the crediting of interest or dividends or other transaction automatically generated by the holder is not the date last active.

LAST NAME OR BUSINESSNAME: Enter the owner's last name or if the owner is a business list the corporation, partnership, association, or trade name exactly as it appears on the unclaimed account.

FIRST NAME: Enter the owner's first name for each unclaimed account.

INITIAL: Enter the owner's middle initial for each unclaimed account.

STREET ADDRESS: Report the last-known address of the owner, beneficiary, payee, or trustee as shown by your records, even though mail has been returned from such address. If the address is Unknown, insert "Unknown".

Some companies mistakenly believe that if their records do not reflect the owner's current address then this field should contain "Unknown". This field should contain the last known address as reflected by the company's records.



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STREET ADDRESS: Enter the owner's last-known street address.

CITY: Enter the city for the owner's last-known address. **DO NOT** abbreviate city names.

STATE: Enter the state for the owner's last-known address. Use standard Post Office abbreviations for state.

ZIPCODE: Enter the zip code for the owner's last-known address.

SOCIAL SECURITY NUMBER (SSN) OR FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): Other than the owner's name, the most important information that you can furnish is the owner's SSN or FEIN. This greatly assists the Division in its owner location activities and in the correct payment of claims. All SSN and FEIN information should contain nine numbers with no alpha characters. The Division will maintain the confidentiality and safeguard all Social Security numbers and Confidential Personal Information (CPI) information in accordance with agency/state policies and industry information technology standards. Only state of Ohio employees involved with the compliance, reporting, and payment of unclaimed properties may have access to this data and may only use the data for the purpose of recovering and returning unclaimed funds to their rightful owners as authorized by Ohio law.

NUMBER OF SHARES: Enter the number of unclaimed shares remitted for the owner.

RELATIONSHIP CODE: Enter the appropriate Relationship Code which best describes the **owner's relationship to the funds**. There are examples of owner records for most relationships with explanations within this booklet. Relationship Codes with descriptions and the Requirements for Reporting Joint Account Information are listed within this booklet and in the Unclaimed Funds Reporting Guide.

PAGE TOTAL & PAGE TOTAL SHARES: Enter the sum of the Related Cash Remitted & Number of Shares for the accounts on the page.

REPORT TOTAL & REPORT TOTAL SHARES: Enter the sum of the Related Cash Remitted & Number of Shares for all accounts reported on the last page of the report. Enter the sum of the Amount Remitted and Related Cash Remitted for all accounts from the OUF-2 and OUF-4 on line 1 on the back of the OUF-1A Annual Report of Unclaimed Funds form.



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OHIO DIVISION OF UNCLAIMED FUNDS

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OUF-4 LIST OF OWNERS OF UNCLAIMED STOCK and OTHER SECURITIES

Joint Accounts or Accounts with Multiple Relationships: Use two (2) or more account information blocks to list the owner information for these types of accounts. Enter duplicate account number information for the owners related to the account. Enter the Number of Shares and Related Cash Remitted for the first owner record only, enters zero (0) shares and zero (\$0) dollars for additional related records.

COMPANY NAME		FEIN OR SSN		REPORT YEAR	
1	DESCRIPTION OR NOTE				
	ACCOUNT NO.:		SSN OR FEIN	DATE OF BIRTH	
	Deducted: \$				
	NO. OF SHARES	ISSUE NAME			Deduct Certified Mail Fee for accounts \$1000 or more ONLY
	NATURE OF FUNDS:	LASTNAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE <div></div>
	RELATED CASH REMITTED	STREET ADDRESS:			
DATE LAST ACTIVE	CITY	STATE	ZIPCODE		
2	DESCRIPTION OR NOTE				
	ACCOUNT NO.:		SSN OR FEIN	DATE OF BIRTH	
	Deducted: \$				
	NO. OF SHARES	ISSUE NAME			Deduct Certified Mail Fee for accounts \$1000 or more ONLY
	NATURE OF FUNDS:	LASTNAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE <div></div>
	RELATED CASH REMITTED	STREET ADDRESS:			
DATE LAST ACTIVE	CITY	STATE	ZIPCODE		
3	DESCRIPTION OR NOTE				
	ACCOUNT NO.:		SSN OR FEIN	DATE OF BIRTH	
	Deducted: \$				
	NO. OF SHARES	ISSUE NAME			Deduct Certified Mail Fee for accounts \$1000 or more ONLY
	NATURE OF FUNDS:	LASTNAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE <div></div>
	RELATED CASH REMITTED	STREET ADDRESS:			
DATE LAST ACTIVE	CITY	STATE	ZIPCODE		
4	DESCRIPTION OR NOTE				
	ACCOUNT NO.:		SSN OR FEIN	DATE OF BIRTH	
	Deducted: \$				
	NO. OF SHARES	ISSUE NAME			Deduct Certified Mail Fee for accounts \$1000 or more ONLY
	NATURE OF FUNDS:	LASTNAME OR BUSINESS NAME	FIRST NAME	INITIAL	RELATIONSHIP CODE <div></div>
	RELATED CASH REMITTED	STREET ADDRESS:			
DATE LAST ACTIVE	CITY	STATE	ZIPCODE		



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DESCRIPTION OR NOTE								
ACCOUNT NO.:		SSN OR FEIN		DATE OF BIRTH		Deducted: \$		
NO. OF SHARES		ISSUE NAME						
NATURE OF FUNDS:		LASTNAME OR BUSINESS NAME			FIRST NAME		INITIAL	
RELATED CASH REMITTED		STREET ADDRESS:						
DATE LAST ACTIVE		CITY		STATE		ZIPCODE		
5							Deduct Certified Mail Fee for accounts \$1000 or more ONLY RELATIONSHIP CODE <div style="border: 1px solid black; width: 80px; height: 20px; margin: 0 auto;"></div>	
DESCRIPTION OR NOTE								
ACCOUNT NO.:		SSN OR FEIN		DATE OF BIRTH		Deducted: \$		
NO. OF SHARES		ISSUE NAME						
NATURE OF FUNDS:		LASTNAME OR BUSINESS NAME			FIRST NAME		INITIAL	
RELATED CASH REMITTED		STREET ADDRESS:						
DATE LAST ACTIVE		CITY		STATE		ZIPCODE		
6							Deduct Certified Mail Fee for accounts \$1000 or more ONLY RELATIONSHIP CODE <div style="border: 1px solid black; width: 80px; height: 20px; margin: 0 auto;"></div>	
DESCRIPTION OR NOTE								
ACCOUNT NO.:		SSN OR FEIN		DATE OF BIRTH		Deducted: \$		
NO. OF SHARES		ISSUE NAME						
NATURE OF FUNDS:		LASTNAME OR BUSINESS NAME			FIRST NAME		INITIAL	
RELATED CASH REMITTED		STREET ADDRESS:						
DATE LAST ACTIVE		CITY		STATE		ZIPCODE		
7							Deduct Certified Mail Fee for accounts \$1000 or more ONLY RELATIONSHIP CODE <div style="border: 1px solid black; width: 80px; height: 20px; margin: 0 auto;"></div>	
DESCRIPTION OR NOTE								
ACCOUNT NO.:		SSN OR FEIN		DATE OF BIRTH		Deducted: \$		
NO. OF SHARES		ISSUE NAME						
NATURE OF FUNDS:		LASTNAME OR BUSINESS NAME			FIRST NAME		INITIAL	
RELATED CASH REMITTED		STREET ADDRESS:						
DATE LAST ACTIVE		CITY		STATE		ZIPCODE		
8							Deduct Certified Mail Fee for accounts \$1000 or more ONLY RELATIONSHIP CODE <div style="border: 1px solid black; width: 80px; height: 20px; margin: 0 auto;"></div>	
PAGE TOTAL \$		PAGE TOTAL SHARES						
REPORT TOTAL \$		REPORT TOTAL SHARES						

Certified Mailing Requirement: Companies are required to provide the mandatory notice of unclaimed funds to the owners of accounts with a value of \$1,000 or more by certified mail, return receipt requested. The company is authorized to charge up to \$20 against each account subject to the mailing to reimburse themselves for the certified mail cost. Enter the certified mailing fee in the **Deducted: \$** box, deduct it from the reportable cash account balance, and enter the difference as the **Related Cash Remitted**.



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OUF-5a Owners of Safe Deposit Box Contents Detail

Instructions

Purpose: This form is used to report owner information of tangible property such as collectible coins, collectible currency, stocks and bonds from safe deposit boxes or other safekeeping repositories. Any non-numismatic currency should be converted to a check, note it on the OUF-5b under liquidated coins and currency and send it in.

Do not send tangible property such as:

Jewelry	Marriage license	Letters/Postcards
Wills	Mortgages	Film negatives
Death certificates	Weapons	Sexually explicit items
Birth certificates	Motor vehicle titles	Receipts
Photos	Powers of attorney	Identification cards
Pass books/Statements	Awards/Diplomas	Health records
Group life policies	Magnetic media	Deeds
Credit life policies	Adoption documents	War medals
Homeowner's policies	Immigration Documents	Keys

Do not report and remit boxes that contain only the above type items.

This list is not inclusive, if you have any questionable items please contact our office for instructions.

The dispositions of these items are at your discretion based on your internal policies and agreements with the box holder.

Safe Deposit Box Number: Enter safe deposit box number if available.

Lease Expiration Date: Enter date when the rental or lease period expired. Use the expiration date as the last transaction date to age the box for reporting.

SPACE IS PROVIDED FOR THREE (3) OWNERS TO ALLOW FOR JOINT OWNERS AND MULTIPLE RELATIONSHIPS. See list of relationship codes (appendix 1) with descriptions and requirements for reporting joint accounts.

Last Name or Business Name: Enter owner's last name or if the owner is a business list the corporation, partnership, association, or trade name exactly as it appears on the unclaimed account for each account.

First Name: Enter the owner's first name for each unclaimed account.

Initial: Enter the owner's middle initial for each unclaimed account.



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Street Address: Report the last-known address of the owner beneficiary, payee, or trustee as shown by your records, even though mail has been returned from such address. If the address is Unknown insert “Unknown”.

Some companies mistakenly believe that if their records do not reflect the owner’s current address then this field should contain “Unknown”. This field should contain the last-known address as reflected by the by the holder’s records.

Street Address: Enter the owner’s last-known street address.

City: Enter the city for the owners last known address. DO NOT abbreviate city names.

State: Enter the state for the owners last-known address. Use standard post office abbreviations for state.

Zip Code: Enter the zip code for the owner’s last-known address.

Social Security number (SSN) or Federal Employer Identification number (FEIN): Other than the owners name, **the most important information that you can furnish is the owners Social Security number (SSN) or Federal Employer Identification number (FEIN).** This greatly assists the Division in its owner location activities and in correct payment of claims. All SSN and FEIN information should contain nine numbers with no alpha characters. The Division will maintain the confidentiality and safeguard all Social Security numbers and Confidential Personal Information (CPI) in accordance with agency/state policies and industry information technology standards. Only state of Ohio employees involved with the compliance, reporting, and payment of unclaimed properties may have access to this data and may only use the data for the purpose of recovering and returning unclaimed funds to their rightful owners as authorized by Ohio law.

Birth Date: Enter birth date(s) of owner(s) if available.

Relationship Code: Enter the appropriate Relationship Code which describes the owner’s relationship to the funds.



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OHIO DIVISION OF UNCLAIMED FUNDS

OUF-5a SAFE DEPOSIT BOX OWNER DETAIL

REPORTING INSTITUTION _____ TAX I.D. _____

BRANCH _____ SAFE DEPOSIT BOX NUMBER _____

ADDRESS _____ ACCOUNT NUMBER _____

DATE OF LAST ACTIVITY: _____ DATE LEASE EXPIRED: _____ DATE DRILLED: _____

LAST NAME OR BUSINESS NAME _____ FIRST NAME _____ INITIAL _____ REALTIONSHIPCODE _____
STREET ADDRESS _____
CITY _____ STATE _____ ZIP CODE _____ SSN _____ BIRTH DATE _____

LAST NAME OR BUSINESS NAME _____ FIRST NAME _____ INITIAL _____ REALTIONSHIPCODE _____
STREET ADDRESS _____
CITY _____ STATE _____ ZIP CODE _____ SSN _____ BIRTH DATE _____

LAST NAME OR BUSINESS NAME _____ FIRST NAME _____ INITIAL _____ REALTIONSHIPCODE _____
STREET ADDRESS _____
CITY _____ STATE _____ ZIP CODE _____ SSN _____ BIRTH DATE _____



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OUF-5b Safe Deposit Box Inventory INSTRUCTIONS

Trying to achieve the exact description of an item can be time consuming and difficult. The OUF-5b Safe Deposit Box Inventory form has been created to help companies to accurately, and quickly, perform the inventory of a safe deposit box for reporting. The property types are printed in bold along with a brief description of the reportable items with a space to note the quantities. If an item is not listed a space is provided at the bottom of each category for it to be neatly printed in along with the quantity. If additional space is needed, or you prefer to list the items separately, please use the last page of the OUF-5b Safe Deposit Box Inventory form.

For example, a Safe Deposit box contains a \$20 Gold Piece, 1976 \$2 bill and a 1890 Morgan Dollar, you would simply put a "1" by the \$20 Gold Piece category, a "1" by \$2 bill and a "1" by the Morgan Dollar.

Any coins of numismatic or collectable value should be reported. The list below details what should be reported.

United States Numismatic Coins

- a. All uncirculated coins, regardless of date, denomination, or condition.
- b. All mint coins, regardless of date, denomination, or condition.
- c. All proof coins, regardless of date denomination or condition.
- d. All coins that appear to be part of a collection or set, regardless of date, denomination, or condition.
- e. All mounted coins, such as in a sleeve or album, regardless of date or condition.
- f. All gold or gold like coins.
- g. Pennies dated 1960 and prior, regardless of condition.
- h. Nickels dated 1960 and prior regardless of condition.
- i. Dimes dated 1964 and prior regardless of condition.
- j. Quarters dated 1976 and prior regardless of condition.
- k. Half Dollars dated 1976 and prior regardless of condition.
- l. All Dollar Coins regardless of date and condition.



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Foreign Numismatic Coins

All foreign coins, regardless of country of origin, date, or condition.

United States Numismatic Paper Currency

- a. All uncirculated bills regardless of date denomination or condition.
- b. All mint or unused bills regardless of date denomination or condition.
- c. All bills that appear to be part of a collection or set regardless of date, denomination, or condition.
- d. All mounted bills such as in a sleeve or album, regardless of date, denomination, or condition.
- e. \$1 bills dated 1963 and prior regardless of condition.
- f. \$2 bills dated 1976 and prior regardless of condition, the exception being red seal bills.
- g. \$5 bills dated 1977 and prior regardless of condition.
- h. \$10 bills dated 1969 and prior regardless of condition.
- i. \$20 bills dated 1950 and prior regardless of condition.
- j. \$50 bills dated 1950 and prior regardless of condition.
- k. \$100 bills dated 1966 and prior regardless of condition.
- l. All \$500, \$1,000, and \$10,000 bills regardless of date and condition.

Foreign Numismatic Bills

All foreign bills regardless of country of origin, date or condition.

Any non-numismatic currency should be converted to a check, note it on the OUF-5b under liquidated coins and currency and send it in.



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The OUF-5b Safe Deposit Box Inventory is a complete list of what is reportable. Examples of items that are not reportable are:

Jewelry	Marriage license	Letters/Postcards
Wills	Mortgages	Film negatives
Death certificates	Weapons	Sexually explicit items
Birth certificates	Motor vehicle titles	Receipts
Photos	Powers of attorney	Identification cards
Passbooks/ Statements	Awards/Diplomas	Health records
Group life policies	Magnetic media	Deeds
Credit life policies	Adoption documents	War medals
Homeowner's policies	Immigration documents	Keys

OUF-5B Safe Deposit Box Inventory					
Company Name				OWNER	
				BOX NO.	
QTY	U.S. CURRENCY SD-02	QTY	U.S. COIN BOOK(S) SD-01	QTY	U.S. PLATINUM COIN(S)/TYPE SET(S) SD-01
	U.S. \$10,000 BILL(S)		U.S. 1-DOLLAR COIN BOOK(S)		
	U.S. \$1,000 BILL(S)		TOTAL NO. OF COINS IN BOOKS		GOLD BULLION ETC. SD-01
	U.S. \$500 BILL(S)				BAR(S)
	U.S. \$100 BILL(S)		U.S. 50-CENT COIN BOOK(S)		ROUND(S)
	U.S. \$50 BILL(S)		TOTAL NO. OF COINS IN BOOKS		INGOT(S)
	U.S. \$20 BILL(S)				NUGGET(S)
	U.S. \$10 BILL(S)		U.S. 25-CENT COIN BOOK(S)		SCRAP
	U.S. \$5 BILL(S)		TOTAL NO. OF COINS IN BOOKS		COMMEMORTIVE MEDAL(S)
	U.S. \$2 BILL(S)				COMMEMORTIVE MEDAL SET(S)
	U.S. \$1 BILL(S)		U.S. 10-CENT COIN BOOK(S)		DENTAL GOLD
			TOTAL NO. OF COINS IN BOOKS		GOLD-CAPPED TEETH/BRIDGEWORK
	CONFEDERATE BILL(S) SD-02				FLAKES
	CONFEDERATE. \$1,000 BILL(S)		U.S. 5-CENT COIN BOOK(S)		SCRAPS
	CONFEDERATE \$500 BILL(S)		TOTAL NO. OF COINS IN BOOKS		
	CONFEDERATE \$100 BILL(S)				FOREIGN PLATINUM COIN(S)/SET(S) SD-01
	CONFEDERATE \$50 BILL(S)		U.S. 1-CENT COIN BOOKS		
	CONFEDERATE \$20 BILL(S)		TOTAL NO. OF COINS IN BOOKS		SILVER BULLION ETC. SD-01
	CONFEDERATE \$10 BILL(S)				BAR(S)
	CONFEDERATE \$5 BILL(S)		U.S. COMBINATION COIN BOOK(S)		ROUND(S)
	CONFEDERATE \$2 BILL(S)		TOTAL NO. OF COINS IN BOOKS		INGOT(S)
	CONFEDERATE \$1 BILL(S)				NUGGET(S)
			U.S. COIN SET(S) SD-01		SCRAP
	U.S. FRACTIONAL CURRENCY SD-02		PROOF SET(S)		COMMEMROTIVE MEDAL(S)
	Any type (Number of pieces)		MINT SET(S)		COMMEMROTIVE MEDAL SET(S)
			TYPE SET(S)		
	U.S. SILVER CERTIFICATES SD-02		PARTIAL SET(S)		FOREIGN COIN/CURRENCY SD-01/SD-02
	\$20 SILVER CERTIFICATE		PROOF COIN(S)		FOREIGN CURRENCY
	\$10 SILVER CERTIFICATE		UNCIRC COIN(S)		
	\$5 SILVER CERTIFICATE				FOREIGN COIN(S)
	\$1 SILVER CERTIFICATE		EARLY U.S. COIN(S) SD-01		
			1 CENT LARGE		FOREIGN COIN SET(S)
	U.S. COINS(S) SD-01		2 CENT COIN(S)		
	U.S. DOLLAR COIN(S) LOOSE		3 CENT COINS(S)		FOREIGN COIN BOOK(S)
	U.S. DOLLAR COIN ROLL(S)		HALF CENT COIN(S)		TOTAL NO. OF COINS IN BOOKS
	U.S. DOLLAR COIN PARTIAL ROLL(S)		HALF DIME COIN(S)		
			UNIDENTIFIED U.S. COINS		NON MONETARY COINS/TOKENS SD-01
	U.S. 50-CENT COIN(S) LOOSE				
	U.S. 50-CENT COIN ROLL(S)		U.S. GOLD COIN(S) SD-01		LIFE INSURANCE POLICIES SD-50
	U.S. 50-CENT COIN PARTIAL ROLL(S)		U.S. \$50 GOLD COIN(S)		<u>No</u> group or credit life policies
			U.S. \$20 GOLD COIN(S)		
	U.S. 25-CENT COIN(S) LOOSE		U.S. \$10 GOLD COIN(S)		CASHIER CHECKS SD-50
	U.S. 25- CENT ROLL(S)		U.S. \$5 GOLD COIN(S)		
	U.S. 25-CENT PARTIAL ROLL(S)		U.S. \$3 GOLD COIN(S)		Amount total
			U.S. \$2 1/2 GOLD COIN(S)		
	U.S. 10-CENT COIN(S) LOOSE		U.S. \$1 GOLD(S)		STAMPS SD-03
	U.S. 10-CENT COIN ROLL(S)		MISC. U.S. GOLD COIN(S)		U.S. STAMPS LOOSE
	U.S. TEN-CENT COIN PARTIAL ROLL(S)				U.S. STAMPS IN ALBUMS
			U.S. GOLD PROOF(S)/TYPE SET(S) SD-01		U.S. STAMP SETS
	U.S. 5-CENT COINS(S) LOOSE				U.S. FIRST DAY COVERS
	U.S. 5-CENT COIN ROLL(S)		FOREIGN GOLD COIN(S) SD-01		
	U.S. 5-CENT COIN PARTIAL ROLL(S)		KRUGERRAND(S)		FOREIGN STAMPS LOOSE
			CANADIAN MAPLE LEAF(S)		FOREIGN STAMPS IN ALBUMS
	U.S. 1-CENT COIN(S) LOOSE		CHINESE PANDA(S)		FOREIGN STAMP SETS
	U.S. 1-CENT ROLL(S)		OTHER,FOREIGN GOLD COIN(S)		FOREIGN FIRST DAY COVERS
	U.S. 1CENT PARTIAL ROLL(S)				
			SIGNATURE AND DATE		
			SIGNATURE AND DATE		

Company Name			OWNER BOX NO.
QTY	TRALERSCHECK(S) SD-50	QTY	STOCKS SD-04
	TRAVELERS CHECK(S) \$500	COMPANY NAME	TOTAL SHARES
	TRAVELERS CHECK(S) \$100		
	TRAVELERS CHECK(S) \$50		
	TRAVELERS CHECK(S) \$20		
	TRAVELERS CHECK(S) \$10		
	U.S. SAVINGS BOND(S) SD-05		
	\$10000 SAVINGS BOND(S)		
	\$5000 SAVINGS BOND(S)		
	\$1000 SAVINGS BOND(S)		
	\$500 SAVINGS BOND(S)		
	\$200 SAVINGS BOND(S)		
	\$100 SAVINGS BOND(S)		
	\$75 SAVINGS BOND(S)		
	\$50 SAVINGS BOND(S)		
	\$25 SAVINGS BONDS(S)		
	BONDS SD-05		
	STATE OF ISRAEL BOND(S)		
	BEARER BOND(S)		
	MUNICIPAL BOND(S)		
	OTHER		
	CERTIFICATES OF DEPOSITS SD-50		
	ADDITIONAL MISC. ITEMS SD-50		
		LIQUIDATED COINS AND CURRENCY SD-06	
		U.S. DOLLAR COIN(S) LOOSE	
		U.S. DOLLAR COIN ROLL(S)	
		U.S. DOLLAR COIN PARTIAL ROLL(S)	
		U.S. 50-CENT COIN(S) LOOSE	
		U.S. 50-CENT COIN ROLL(S)	
		U.S. 50-CENT COIN PARTIAL ROLL(S)	
		U.S. 25-CENT COIN(S) LOOSE	
		U.S. 25- CENT ROLL(S)	
		U.S. 25-CENT PARTIAL ROLL(S)	
		U.S. 10-CENT COIN(S) LOOSE	
		U.S. 10-CENT COIN ROLL(S)	
		U.S. TEN-CENT COIN PARTIAL ROLL(S)	
		U.S. 5-CENT COINS(S) LOOSE	
		U.S. 5-CENT COIN ROLL(S)	
		U.S. 5-CENT COIN PARTIAL ROLL(S)	
		U.S. 1-CENT COIN(S) LOOSE	
		U.S. 1-CENT ROLL(S)	
	CHECK FOR MISC. ITEMS LIQUIDATED BY BANK SD-06	U.S. 1CENT PARTIAL ROLL(S)	
	AMOUNT		
		U.S. \$50 BILL(S)	
		U.S. \$20 BILL(S)	
		U.S. \$10 BILL(S)	
		U.S. \$5 BILL(S)	
		U.S. \$2 BILL(S)	
		U.S. \$1 BILL(S)	
		CHECK AMOUNT	
		SIGNATURE AND DATE	
		SIGNATURE AND DATE	



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Division of Unclaimed Funds
Sheryl Maxfield, Director

Preparing Your Property for Delivery

For each safe deposit box entered on your OUF-5a and b, there should be a corresponding bag/envelope for that box with the owner's name(s) listed on the front. It is important multiple boxes are not mixed together in a single bag or envelope for delivery.

Each unknown owner should also have their own individual bags/envelopes. Multiple unknown owners should not be lumped together in the same bag/envelope.

Non-numismatic coins and currency should be converted to a check noted on the

OUF-5b form and placed with those owners' contents.

All bags/envelopes containing contents being reported should be put into box(es) for shipping to the Division. Completed form OUF-1 along with completed forms OUF-5a and OUF-5b for each owner should be placed in the box(es). Please be sure to securely tape your box(es) for shipping.

Delivery of Property

Effective for the 2021 reporting year, the delivery of safekeeping items should be scheduled for delivery after Jan. 1, 2022.

Businesses may call to schedule on or before Nov. 1 at 614-644-1775 or 614-466-1442. A copy of forms OUF-5a and OUF-5b along with any checks from liquidation of contents must be sent by the Nov. 1 deadline. The physical delivery of the safekeeping items should be scheduled for a delivery date after Jan. 1. This enables the Division to better manage the logistics and staffing for the property delivery.

Delivery by Mail or Courier

If choosing to deliver your property by the United States Post Office (USPS) or courier after Jan. 1, please ship to:

**Ohio Department of Commerce
Division of Unclaimed Funds
77 South High Street 20th Floor
Columbus, Ohio 43215**

Delivering In- Person

If delivering in person, please call 614-644-1775 or 614-466-1442 to schedule a date and time.



Department of Commerce

Mike DeWine, Governor
Jon Husted, Lt. Governor

Division of Unclaimed Funds
Sheryl Maxfield, Director

OUF-8 Notice of Unclaimed Funds Instructions

Companies are required to send an OUF-8 Notice of Unclaimed Funds, or a similar notice that meets statutory requirements, to the last-known address of the owner or beneficiary of dormant accounts with a balance of at least \$50 and less than \$1,000 via first-class mail. Companies are also required to provide the mandatory notice of unclaimed funds to the owner or beneficiary of accounts with a value of \$1,000 or more by certified mail, return receipt requested. The company is authorized to charge each account subject to the mailing up to \$20 to reimburse themselves for the certified mail cost. Include a self-addressed, stamped, return envelope.

Allow a minimum of 30 days for the owner or beneficiary to respond to the notice prior to reporting the funds as unclaimed. Accounts with a balance of \$50 or more with mail returned for bad address, and those whose owner or beneficiary do not respond, are reportable unclaimed funds. No mailing is required to owners of dormant accounts less than \$50, however, applicable accounts would still be reportable unclaimed funds as an aggregate total.

Requirements for Company Generated Notices

Companies may devise their own notice of unclaimed funds. Company generated notices must meet the following requirements:

- Disclose the owner's account number or other identifying number.
- Describe the type of dormant account.
- Identify the amount of the dormant account.
- Disclose to the owner that after 30 days the funds will be reported to the division as unclaimed. The owner must be given a minimum of 30 days to respond to the notice prior to reporting their account to the division as unclaimed funds.
- The notice must require the owner to sign and return the form as acknowledgment of ownership, or reactivate the account, to prevent it from being reported as unclaimed funds.

OUF-8 Notice of Unclaimed Funds

Owner Information	
OWNER NAME	DATE
STREET ADDRESS	
CITY, STATE, ZIP CODE	

According to our records, you appear to be the owner of funds or have an interest in the monies, rights to monies or intangible property represented by the item listed below. No transaction or other activity has been noted for a significant period of time. If you have an interest in these funds and wish to prevent such funds from being reported as unclaimed funds to the Ohio Department of Commerce's Division of Unclaimed Funds, pursuant to Chapter 169 of the Ohio Revised Code (O.R.C.), please so indicate by signing below and returning this notice. A return envelope is enclosed for your convenience.

If a response is not received within 30 days after the mailing of this notice, these funds will be reported as unclaimed funds and transferred to the Division of Unclaimed Funds, to whom all further claims must be directed. This notice is pursuant to O.R.C. 169.03(D).

Account Information		
TYPE OF ACCOUNT	DOLLAR AMOUNT	NO. OF SHARES OF STOCK
ACCOUNT NUMBER CHECK NUMBER CERTIFICATE NUMBER	ANY OTHER IDENTIFYING NUMBER	
Include the following information if the account is a life insurance policy:		
POLICY NUMBER	NAME OF THE INSURED	
BENEFICIARY OR ANNUITANT		
Please sign below to acknowledge ownership of the above described account:		
SIGNATURE	DATE	
PRINT NAME		
STREET ADDRESS		
CITY, STATE, ZIP CODE		
Return the signed form in the envelope provided to:		
COMPANY NAME		
STREET ADDRESS		
CITY, STATE, ZIP CODE		

Nature of Funds Codes

Code	Description of Funds	Period	Code	Description of Funds	Period
<u>ACCOUNT BALANCES</u>			<u>UNCASHED CHECKS</u>		
AC01	Checking Accounts or Share Draft Accounts	5	CK01	Cashier's Checks	5
AC02	Savings Accounts or Share Accounts	5	CK02	Certified Checks	5
AC03	Matured CD's, Savings Certificates or Share Certificate Accounts	5	CK03	Registered Checks	5
AC04	Christmas or Vacation Club Accounts	5	CK04	Treasurer's Checks	5
AC05	Money on Deposit to Secure Funds	1	CK05	Bank Drafts	5
AC06	Security Deposits	1	CK06	Warrants	5
AC07	Unidentified Deposits	1	CK07	Money Orders (Bank)	7
AC08	Suspense Account Credits	3	CK08	Travelers Checks	15
AC09	IRA or Keogh Accounts	3	CK09	Foreign Exchange Checks	5
AC50	Other Account Balances Owing	3	CK10	Expense Reimbursement Checks	3
AC99	Aggregate Reporting of Account Balances Less Than \$50.00	1	CK11	Pension Checks	1
			CK12	Credit Refund Checks	3
			CK15	Other Miscellaneous Outstanding Checks	3
			CK16	CD Interest Checks	5
			CK17	Refund or Rebate Checks	3
			CK99	Aggregate Reporting of Unclaimed Checks Less Than \$50.00	1
<u>MINERAL PROCEEDS INTEREST</u>			<u>SECURITIES</u>		
MI01	Oil, Gas, Mineral Net Revenue Interest	1	SC01	Dividends	5
MI02	Royalties	1	SC02	Interest Payable Bonds or Debentures	5
MI50	Other Mineral Proceeds Owing	1	SC03	Principal Payments Due for Bonds or Debentures	5
MI99	Aggregate Reporting of Mineral Interests Less Than \$50.00	1	SC04	Equity Payments	5
			SC05	Unidentified Overages (Cash Over Receipts)	5
			SC06	Funds Paid to Purchase Shares	5
			SC07	Funds Paid for Stocks	5
			SC08	Undeliverable Shares of Stock (RPO)	5
			SC09	Cash for Fractional Shares	5
			SC10	Unexchanged Stock of a Successor Corp.	5
			SC11	Other Certificates of Ownership	5
			SC12	Underlying Shares of Stock	5
			SC13	Cash Held for Redemption/ Liquidation of Stocks	5
			SC14	Debentures	5
			SC15	US Government Securities	5
			SC16	Mutual Fund Shares	5
			SC17	Warrants (Rights)	5
			SC18	Matured Bonds	5
			SC19	Dividend Reinvestment Plans (DRIP)	5
			SC20	Credit Balances	5
			SC21	Intangible Property Held or Owed by	5
				Securities Broker/ Dealer	
			SC50	Other Equity Securities Funds Held or Owing	5
			SC99	Aggregate Reporting of Securities and/or Related Cash Less Than \$50.00	1
<u>MISC CHECKS & INTANGIBLE PROPERTY</u>					
MS01	Wages- Payroll or Salary	1			
MS02	Commissions	1			
MS03	Worker's Compensation Benefits	1			
MS04	Payments for Goods & Services	1			
MS05	Customer Overpayments	3			
MS06	Unidentified Remittances	3			
MS07	Unrefunded Overcharges	3			
MS09	Accounts Receivable Credit Balances or Memos	3			
MS10	Discounts Due	3			
MS11	Refunds Due	3			
MS13	Unclaimed Loan Collateral	3			
MS14	Sums Payable Under Pension or Profit Sharing Plans	1			
MS15	Distributions for Dissolution or Liquidations	1			
MS16	Any Other Miscellaneous Checks	3			
MS17	Any Other Miscellaneous Intangible Property	3			
MS18	Funds Held in Suspense Liabilities	3			
MS19	Deposits for Rent, Leases or Unused Services	1			
MS20	Other Deposits or Advance Payments	1			
MS21	Funds Due Ohio Residents by the US Government or Other States	3			
MS22	Real Estate Escrow Funds	2			
MS23	Funds Held for Layaways	3			
MS99	Aggregate Reporting of Miscellaneous Property Less Than \$50.00	1			

Code	Description of Funds	Period	Code	Description of Funds	Period
<u>TRUST & ESCROW ACCOUNTS</u>			<u>INSURANCE</u>		
TR01	Securities Paying Agent Accounts	5	IN01	Individual Policy Benefits or Claim Payments	3
TR02	Undelivered or Uncashed Dividends	5	IN02	Group Policy Benefits or Claim Payments	3
TR03	Funds Held or Owed by a Fiduciary	3	IN03	Proceeds Due Beneficiaries	3
TR04	Escrow Accounts	3	IN04	Proceeds from Matured Policies, Endowments or Annuities	3
TR05	Trust Vouchers	3	IN05	Premium Refunds	3
TR06	Funds Paid for Bonds or Debentures	3	IN06	Unidentified Remittances	3
TR07	Cash Held for Redemption/Liquidation of Bonds or Debentures	3	IN07	Other Amounts Due Under Policy Terms	3
TR50	Other Paying Agent Funds Held or Owing	3	IN08	Agent Credit Balances	3
TR88	Attorney Unclaimed Funds	3	IN09	Drafts Not Presented for Payment	3
TR99	Aggregate Reporting of Intangible Trust Property Less than \$50.00	1	IN50	Other Insurance Monies Owing	3
			IN99	Aggregate Reporting of Insurance Property Less Than \$50.00	3
<u>SAFE DEPOSIT BOXES & SAFEKEEPING</u>			<u>UTILITIES</u>		
SD01	Coins	3	UT01	Utility Deposits	1
SD02	Currency	3	UT02	Utility Membership Fees	1
SD03	Stamps	3	UT03	Utility Refunds or Rebates	1
SD04	Stocks	3	UT50	Other Utility Monies Owing	1
SD05	Bonds	3	UT99	Aggregate Reporting of Intangible Utility Property Less than \$50.00	
SD06	Funds from Sale of Safe Deposit Box Contents	3			
SD07	Funds from Sale of Personal Property in a Self-Service Storage Facility	2			
SD50	Other Intangible Property in Safekeeping	3			
			<u>PROPERTY NOT LISTED ABOVE</u>		
			ZZZZ	Intangible Property Not Identified Above	3

Requirements for Reporting Joint Account Information

When reporting an unclaimed account with joint owners, it is necessary to determine the relationship between those owners and their right of survivorship. If no information is evident of the relationship of the owners, it is unknown if the joint account is a joint "AND" or a joint "OR" account, then an "AND" relationship is assumed. This means all owners of the joint account must file a claim to receive their share of the unclaimed funds unless one of the owners has a release from the other owner, or the surviving owner has proof that the other joint owner is deceased, at which point the right of survivorship becomes an issue.

Based on the Ohio Supreme Court decision *Wright v. Bloom* 69 Ohio St. 3d 596 (1994), if no information is evident of the existence of the right of survivorship, then NO right of survivorship is assumed. This means that if a joint account is reported with unknown right of survivorship then it is assumed that it does not exist.

Please review unclaimed joint accounts for the "AND" or "OR" relationship of the owners and the existence of the right of survivorship. The following table will help to determine the proper relationship code for joint accounts.

Determining the Relationship Code for a Joint Account

Relationship Code	Relationship of Owners	Right of Survivorship	Who may claim unclaimed funds and how much they are entitled to using the <i>Wright v. Bloom</i> guidelines?
JY	"OR"	YES	Due to the "OR" owner relationship either owner may assert a claim on the entire balance of unclaimed funds. With right of survivorship the surviving owner is entitled to the entire balance of unclaimed funds.
JO	"OR"	NO	Due to the "OR" owner relationship either owner may assert a claim on the entire balance of unclaimed funds. With NO right of survivorship, the surviving owner is entitled to one-half the unclaimed funds account balance. The deceased owner's estate would be entitled to the remaining half of the unclaimed funds.
JO	"OR"	UNKNOWN	Due to the "OR" owner relationship, either owner may assert a claim on the entire balance of unclaimed funds. With UNKNOWN right of survivorship, assume there is no right of survivorship. The surviving owner is entitled to one-half the unclaimed funds account balance. The deceased owner's estate would be entitled to the remaining half of the unclaimed funds.
JS	"AND"	YES	Due to the "AND" owner relationship, all owners must file a claim to receive their share of an unclaimed account. With right of survivorship the surviving owner is entitled to the entire balance of unclaimed funds.
JT	"AND"	NO	Due to the "AND" owner relationship, all owners must file a claim to receive their share of an unclaimed account. With NO right of survivorship, the surviving owner is entitled to one-half the unclaimed funds account balance. The deceased owner's estate would be entitled to the remaining half of the unclaimed funds.
JT	"AND"	UNKNOWN	Due to the "AND" owner relationship, all owners must file a claim to receive their share of an unclaimed account. With UNKNOWN right of survivorship, assume there is no right of survivorship. The surviving owner is entitled to one-half the unclaimed funds account balance. The deceased owner's estate would be entitled to the remaining half of the unclaimed funds.
JT	"UNKNOWN"	UNKNOWN	Due to the Unknown owner relationship, an "AND" relationship is assumed, and all owners must file a claim to receive their share of an unclaimed account. With UNKNOWN right of survivorship, assume there is no right of survivorship. The surviving owner is entitled to one-half the unclaimed funds account balance. The deceased owner's estate would be entitled to the remaining half of the unclaimed funds.

Relationship Codes

SINGLE AND MULTIPLE RELATIONSHIP CODES				JOINT RELATIONSHIP CODES	
SO	Sole Owner	FB	For Benefit Of	JY	Joint 'OR' account, with Right of Survivorship
AD	Administrator	IN	Insured	JO	Joint 'OR' account, NO Right of Survivorship
AF	Attorney For	TE	As Trustee For	JO	Joint 'OR' account, UNKNOWN Right of Survivorship
AG	Agent For	EX	Executor or Executrix	JS	Joint 'AND' account, with Right of Survivorship
BF	Beneficiary	PA	Payee	JT	Joint 'AND' account, NO Right of Survivorship
CC	Co-Conservator	PO	Power of Attorney	JT	Joint 'AND' account, UNKNOWN Right of Survivorship
CF	Custodian For	RE	Remitter	JT	Joint account, UNKNOWN relationship, UNKNOWN Right of Survivorship
CN	Conservator	UG	Uniform Gift to Minors Act (UGMA)		
ES	Estate of	GR	Guardian For		

NOTES:

- (A) Each owner of a joint account receives the same code. Do not combine single and multiple relationship codes with joint relationship codes.
- (B) Please find the Requirements for Reporting Joint Account Information in this booklet.

NAUPA Compliance Notice

Ohio is NAUPA complaint and accepts all NAUPA standard electronic reporting codes. Not all NAUPA codes are listed in this booklet. Go to the link [here](#) to view and print the complete NAUPA Standard Reporting File format and listing of NAUPA codes.

Final Checklist Before Mailing

- Did you furnish all identifying information for owner accounts, including the Social Security number, if available?
- Have all accounts been coded with Nature of Funds Codes?
- Have all accounts been coded with Relationship Codes?
- Did you make the check payable to the Ohio Department of Commerce, Division of Unclaimed Funds?
- Has a certificate for all unclaimed securities been issued to the Ohio Department of Commerce, Division of Unclaimed Funds?
- Securities from safe deposit boxes are reported in their original form and not liquidated as they are considered part of the box.
- Extension: File a Request for Extension On-Line. A link to file an extension of time is on the Ohio Division of Unclaimed Funds website: www.com.ohio.gov/unfd. Complete the electronic form, select the number of days requested and click submit. You will receive an email confirmation of the extension granted. The extension must be filed by the report deadline of either Nov. 1 or May 1 for life insurance companies.
- Verify the totals on all pages including the grand total.

If you have any additional questions, please call 877- 644-6823.