



ABANDONED PROPERTY SERVICES LLC

**UNCLAIMED PROPERTY COMPLIANCE CHECKLIST**

<Company Name>

<Date>

Unclaimed Property Compliance Checklist				
	Yes	No	N/A	Notes
<b>History / Data</b>				
1. Does our company file unclaimed property reports?				
2. If our company files unclaimed property reports for which years and states do we have report evidence? (add this information under "Notes")				
3. Has our company ever been audited by a state unclaimed property auditor or third party unclaimed property auditor?				
4. Does our company have established policies and procedures for unclaimed property compliance?				
5. Does our company hold amounts for unknown payees?				
6. Does our company maintain customer accounts on US books that are managed by a foreign office?				
<b>Property Type Specific Questions</b>				
7. Does our company have uncashed payroll, commission or expense checks older than one year?				
8. Does our company have any uncashed vendor checks older than one year?				
9. Does our company have any unused credits or deposits older than one year?				
10. Does our company offer a refund or rebate program?				
11. Does our company issue gift certificates/cards, and/or merchandise credits?				
12. Does our company have any unpaid refunds or gift certificates/cards older than one year?				
13. How does our company post unidentified receipts?				
14. Does our company maintain a liability/reserve account for uncashed checks and unused credits, gift cards/certificates, etc.?				
15. Does our company issue stock?				
a. If yes, does our company pay cash or stock dividends?				
b. If yes, does our company have amounts held for shareholders that did not redeem their shares?				
c. If yes, does our company have shareholder accounts in undeliverable mail status with dividends unpaid for a year or more?				
16. Does our company offer a dividend reinvestment plan?				
17. Does our company issue bonds for which it pays interest to bondholders?				
a. If yes, does our company have bond interest checks that are outstanding more than 3 years?				
18. Does your company contract with a third party to make disbursements on its behalf (i.e. a paying agent, transfer agent, payroll disbursement agent, etc.)?				
<b>Related Questions</b>				
19. Has our company acquired other companies which may have unclaimed property liability?				
20. Does a third party contractor issue our company's payroll, employee benefits, retirement or other check disbursements?				
a. If yes, does our company insure that our contractor complies with state unclaimed property laws or provides us with information/funds in order to comply with state unclaimed property laws?				
21. Does our company have a written policy regarding the disposition of customer credits or purchases?				
22. Does our company maintain customer information for each credit or payment?				
a. If yes, how long does our company maintain customer/payee information?				

If you answered "yes" to any of the questions 7 - 17 above, your company may be holding reportable unclaimed property. Contact APS, at 212-594-1034, ext. 227 to discuss your company's compliance alternatives.