

## Unclaimed Property Reporting Matrix

As of August 2011

Reporting Information				Due Diligence	Dormancy Periods				
State	Report Due Date	Aggregate Amount	Negative Reports Required	Minimum	Payroll (MS01)	Accounts Payable (MS08)	Accounts Receivable (MS09)	Gift Cards (MS12)	Misc. O/S Ck. (MS 16)
ALABAMA	1-Nov	<\$50	No	≥\$50	1	3	3	3	3
ALASKA	1-Nov	<\$100	No	≥\$100	1	3	3	3	3
ARIZONA	1-Nov	<\$50	No	≥\$50	1	3	3	x	3
ARKANSAS	31-Oct	≥\$50	No	≥\$50	1	5	3	x	5
CALIFORNIA	11/1 - Preliminary 6/15 - Final	<\$49.99	Yes	≥\$49.99	1	3	3	3	3
COLORADO	1-Nov	<\$25	No	≥\$50	1	5	5	5	5
CONNECTICUT	31-Mar	<\$50	Yes	≥\$25	1	3	3	x	3
DELAWARE	1-Mar	<\$50	Yes	N/A	5	5	5	5	5
DISTRICT OF COLUMBIA	1-Nov	<\$50	Yes	≥\$25	1	3	3	5	3
FLORIDA	30-Apr	<\$49.99	Yes	≥\$49.99	1	5	5	5	5
GEORGIA	1-Nov	<\$50	Yes	≥\$50	1	5	5	5	5
GUAM	31-Oct	<\$25	No		1	3	3	3	3
HAWAII	1-Nov	<\$50	No	z\$50	1	5	5	5	5
IDAHO	1-Nov	<\$50	No	≥\$50	1	5	5	5	5
ILLINOIS	1-May	<\$25	Yes	≥\$10	5	5	5	5	5
INDIANA	1-Nov	<\$50	Yes	z\$50	1	5	3	x	5
IOWA	1-Nov	<\$50	No	z\$50	1	3	3	3	3
KANSAS	1-Nov	<\$100	No	≥\$100	1	5	5	x	5
KENTUCKY	1-Nov	<\$100	Yes	≥\$100	3	3	3	3	3
LOUISIANA	1-Nov	<\$50	No	≥\$50	1	5	3	3	5
MAINE	1-Nov	<\$50	Yes	≥\$50	1	3	3	2	3
MARYLAND	31-Oct	<\$100	Yes	≥\$100	3	3	3	x	3
MASSACHUSETTS	1-Nov	<\$100	Yes	≥\$100	3	3	3	x	3
MICHIGAN	1-Jul	<\$49.99	Yes	≥\$50	1	3	3	3	3
MINNESOTA	31-Oct	<\$100	Yes	≥\$100	1	3	3	3	3
MISSISSIPPI	1-Nov	<\$100	Yes	≥\$100	5	5	5	5	5
MISSOURI	1-Nov	<\$50	No	≥\$50	5	5	5	5	5
MONTANA	1-Nov	<\$50	No	≥\$50	1	5	3	3	5
NEBRASKA	1-Nov	<\$25	No	≥\$25	1	5	5	3	5
NEVADA	1-Nov	<\$50	Yes	≥\$50	1	3	3	3	3
NEW HAMPSHIRE	1-Nov	<\$50	No	≥\$50	1	5	5	5	5
NEW JERSEY	31-Oct	<\$50	Yes	≥\$50	1	3	3	2	3
NEW MEXICO	1-Nov	<\$50	Yes	≥\$50	1	5	5	3	5
NEW YORK	10-Mar	<\$20	Yes	≥\$20	3	3	3	5	3
NORTH CAROLINA	1-Nov	<\$50	No	≥\$50	2	5	3	3	5
NORTH DAKOTA	1-Nov	<\$50	No	≥\$50	2	3	3	x	2
OHIO	1-Nov	<\$50	Yes	≥\$50	1	3	3	x	3
OKLAHOMA	31-Oct	<\$50	No	≥\$50	1	5	5	5	5
OREGON	1-Nov	<\$49.99	No	≥\$100	3	3	3	x	3
PENNSYLVANIA	15-Apr	<\$49.99	Yes	N/A	2	5	5	2	5
PUERTO RICO	10-Dec	<\$100	Yes	N/A	5	5	5	5	5
RHODE ISLAND	1-Nov	<\$50	Yes	≥\$50	1	3	3	x	3
SOUTH CAROLINA	31-Oct	<\$49.99	No	≥\$49.99	1	5	5	x	5
SOUTH DAKOTA	31-Oct	<\$49.99	No	≥\$49.99	1	5	5	5	5
TENNESSEE	1-May	<\$49.99	No	≥\$49.99	1	5	5	2	5
TEXAS	1-Nov	<\$49.99	No	≥\$250	1	3	3	3	3
U.S. VIRGIN ISLANDS	31-Oct	<\$50	Yes	≥\$50	1	5	5	5	
UTAH	1-Nov	<\$50	No	≥\$50	1	3	3	5	3
VERMONT	1-May	<\$25	No	≥\$25	1	3	3	3	3
VIRGINIA	1-Nov	<\$100	No	≥\$100	1	5	5	5	5
WASHINGTON	1-Nov	<\$50	Yes	≥\$75	1	3	3	3	3
WEST VIRGINIA	31-Oct	<\$50	No	≥\$50	1	5	5	3	5
WISCONSIN	1-Nov	<\$50	Yes	≥\$50	1	5	5	x	5
WYOMING	1-Nov	<\$49.99	No	≥\$50	1	5	5	3	5

Disclaimer: This matrix does not list all possible property types, and is for informational purposes only. Specific information contained herein may have changed since the date of production. Because unclaimed property laws, regulations, and administrative positions change regularly, it is advisable to seek counsel and/or consult with each individual state directly for the most recent law changes. JMS Advisory Group, LLC shall not be liable for any reliance, use, or misuse by any party in possession of this document.