

Unclaimed Property Reporting Matrix

As of February 2017

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	31-Oct	<\$50	No	≥\$50	1	3	3	x	3
ARKANSAS	31-Oct	<\$25	No	≥\$50	1	3	3	x	3
CALIFORNIA	31-Oct Preliminary 6/15 - Final	<\$25	Yes	≥\$50	1	3	3	3	3
COLORADO	1-Nov	<\$25	No	≥\$50	1	5	5	5	5
CONNECTICUT	31-Mar	<\$.01	Yes	≥\$0	1	3	3	x	3
DELAWARE	1-Mar	<\$.01	Yes	N/A	5	5	5	5	5
DISTRICT OF COLUMBIA	31-Oct	<\$.01	Yes	≥\$50	1	3	3	5	3
FLORIDA	30-Apr	<\$49.99	Yes	≥\$50	1	5	5	5	5
GEORGIA	1-Nov	<\$50	Yes	≥\$50	1	5	5	5	5
GUAM	31-Jan	<\$25	No	≥\$0	1	3	3	3	3
HAWAII	1-Nov	<\$50	No	≥\$50	1	5	5	5	5
IDAHO	1-Nov	<\$.01	Yes	≥\$50	1	5	5	5	5
ILLINOIS	1-Nov	<\$5	Yes	≥\$10	1	5	5	5	5
INDIANA	1-Nov	<\$50	Yes	z\$50	1	3	3	x	3
IOWA	1-Nov	<\$50	No	z\$50	1	3	3	5	3
KANSAS	1-Nov	<\$100	No	≥\$100	1	5	5	x	5
KENTUCKY	1-Nov	<\$100	Yes	≥\$100	3	3	3	3	3
LOUISIANA	31-Oct	<\$50	No	≥\$50	1	5	5	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	<\$99.99	Yes	≥\$100	3	3	3	x	3
MICHIGAN	1-Jul	<\$49.99	No	≥\$50	1	3	3	3	3
MINNESOTA	31-Oct	<\$100	Yes	≥\$100	1	3	3	3	3
MISSISSIPPI	1-Nov	<\$100	No	≥\$50	5	5	5	5	5
MISSOURI	1-Nov	<\$50	No	≥\$50	3	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	31-Oct	<\$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	5	3
NEW MEXICO	1-Nov	<\$50	Yes	≥\$50	1	5	5	3	5
NEW YORK	10-Mar	<\$20.01	No	≥\$.01	3	3	3	5	3
NORTH CAROLINA	1-Nov	<\$50	No	≥\$50	1	5	5	3	5
NORTH DAKOTA	1-Nov	<\$50	No	≥\$50	2	3	3	x	2
OHIO	1-Nov	<\$50	Yes	≥\$50	1	x	3	x	3
OKLAHOMA	31-Oct	<\$50	No	≥\$50	1	5	5	5	5
OREGON	1-Nov	<\$49.99	Yes	≥\$100	3	3	3	x	3
PENNSYLVANIA	15-Apr	<\$49.99	No	≥\$50	2	3	3	2	3
PUERTO RICO	10-Dec	<\$1	Yes	N/A	5	5	5	5	5
RHODE ISLAND	1-Nov	<\$49.99	Yes	≥\$50	1	3	3	x	3
SOUTH CAROLINA	31-Oct	<\$49.99	No	≥\$49.99	1	5	5	x	5
SOUTH DAKOTA	1-Nov	<\$49.99	No	≥\$50	1	3	3	3	3
TENNESSEE	1-May	<\$49.99	No	≥\$50	1	5	5	2	5
TEXAS	1-Jul	<\$25	No	≥\$250.01	1	3	3	3	3
U.S. VIRGIN ISLANDS	31-Oct	<\$50	Yes	≥\$50	1	x	x	3	5
UTAH	1-Nov	<\$50	No	≥\$50	1	3	3	x	3
VERMONT	1-May	<\$25	No	≥\$50	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	<\$.01	Yes	≥\$50	1	5	5	x	5
WYOMING	1-Nov	<\$.01	No	≥\$50	1	5	5	5	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.