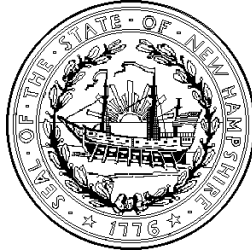


State of New Hampshire
Treasury

Abandoned Property Division
25 Capitol Street ~ Room 205
Concord, New Hampshire 03301



~2013~

~ 2014~

INSTRUCTIONS
for
REPORT OF ABANDONED PROPERTY ~ FORM T-1

**NATURE OF ABANDONED
PROPERTY**

The New Hampshire Unclaimed and Abandoned Property Law (RSA 471-C) requires all "persons/holders" to review their records annually to determine whether they are in possession of properties which have become dormant and are presumed to be abandoned. Holders are further required to report and remit such properties to the state.

WHO MUST REPORT

ALL HOLDERS MUST REPORT: Holders of abandoned property must report and remit such property in accordance with the provisions of RSA 471-C. The report of abandoned property must be filed annually by November 1. (May 1, for insurance companies). All holders are responsible for filing on behalf of their branches, subsidiaries and affiliated entities. Holders include but are not limited to the following:

➤ **FINANCIAL INSTITUTIONS:** Any bank, bank & trust company, trust company, savings bank, private bank, savings and loan association, credit union, cooperative bank, and any issuer of traveler's checks, money orders or similar monetary obligations or commitments. Both state and federally chartered institutions are required to report.

➤ **BUSINESS ASSOCIATIONS:** Any corporation, joint stock company, business trust, partnership, limited liability corporation, professional association, cooperative, or other association of two or more individuals for business purposes wherever located, domiciled or incorporated.

➤ **INSURANCE COMPANIES:** (Same as above)

➤ **OTHER "PERSONS":** Any individual, organization, government, political subdivision, public authority, utility, agency, estate, trust, hospital or other legal or commercial entity including non-profit corporations.

WHEN TO REPORT

ALL HOLDERS (except Insurance Companies): Shall report and remit applicable properties on or before **November 1st** of each year for all properties presumed abandoned as of the 30th day of June immediately preceding.

INSURANCE COMPANIES: Shall report and remit applicable properties on or before **May 1st** of each year for properties presumed abandoned as of the 31st day of December immediately preceding.

EARLY REPORTING: With prior written approval of the Administrator, any holder in possession of property, which will become reportable in the future may report and remit such property in advance of the required reporting date.

WHAT TO REPORT

Any debt or obligation that has gone unpaid for the statutory period after the date, on which the owner should have received it or was entitled to it, must be reported. Corporations, business associations or their agents must report and remit underlying shares of securities when the owner has failed to cash dividend checks or otherwise corresponded in writing concerning the property. All such property held for the benefit of any individual, group or entity having a last known address in the state of New Hampshire must be reported.

DUE DILIGENCE

Not more than **120 days** prior to filing, all holders must send written notice to the last known address of the apparent owner of any property having a value of \$50.00 or more. This notice must inform the owner of the nature of the property and how to recover it and avoid the presumption of abandonment and possibility of escheatment to the state.

FAILURE TO REPORT

Any holder failing to comply with the provisions of RSA 471-C may be subject to penalty, interest and costs of audit/examination.

HOW TO REPORT

Report of Abandoned Property-FORM T-1:

Use this form to identify and detail individual items of unclaimed property. The report should be completed as follows and delivered with corresponding remittance by the applicable deadline. **Reports of Twenty (20) or more properties must be in NAUPA standard electronic format.**

HOLDER INFORMATION: Be sure to review all holder data and make appropriate updates or changes prior to filing.

COLUMN ENTRIES: All items of unclaimed property must be properly coded and alphabetized by last name of the apparent owner.

COLUMN (1): Enter appropriate code from schedule of New Hampshire PROPERTY TYPE CODES, Schedule T-1-A, presented herewith.

COLUMN (2): Enter the identifying number for each item (check #, account #, etc.)

COLUMN (3): Enter the full name (last name first), last known address **AND** Social Security or FEIN number for each owner.

- a) List last name, full first name and full middle name, if known. Include any and all additional information that would aid in identification, (e.g. Ms., Mr., Sr., Jr., III, Trustee, Custodian, et. al.)
 - b) Corporate titles must be entered exactly as adopted except that the word "The" should be omitted if it begins the name.
 - c) List complete address **with** Zip Code.
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- d) If an item has two or more owners, the names and addresses for each must be reported and should include any designation of relationship (e.g. “and”, “or”, JT, JTWROS, etc.) If the owners have the same address it may be entered once beneath the names.
- e) When reporting certified checks, cashier's checks or other “official” checks, enter the name and address of the payee and the remitter specifying as to each.

COLUMN (4): The “Date of Last Transaction” is that of the last activity or communication made by the owner. The “Date Property Became Payable/Returnable” is the date a dividend became payable, the date a note became payable, the date a check or draft was issued, the date a gift certificate was purchased, etc. If payable on demand, the date the instrument was issued should be used. If the item is a savings certificate, use the initial date of maturity when determining abandonment, notwithstanding that the instrument has an automatic rollover provision.

COLUMN (5): The total amount or value due the owner is the amount of cash due the owner of each item, including all interest earned on deposits and without deduction of service charges.

COLUMN (6A) and (6B): Use column 6A to report the number of shares of securities due the owner. Use column 6B to indicate the CUSIP# and tax date applicable to the securities due the owner. Securities being reported and delivered must be re-registered to “**Old Man & Co.**”, New Hampshire’s nominee (custodial) account to be held for the benefit of the owner.

NOTE!! COMPLETE INSTRUCTIONS FOR TRANSFER AND DELIVERY OF SECURITIES ARE SET FORTH IN SCHEDULE T-1-B “Reporting and Remitting Securities” PRESENTED HEREWITH.

COLUMN (7): Enter the amount being remitted as due the owner of each item, after any allowable deductions. No service charges may be deducted from properties such as dividends or other distributions from business associations or from funds held by insurance companies or fiduciaries.

AGGREGATE: Individual items of less than \$50.00 may be reported in the aggregate but must be reflected in total as an item on the T-1 filing.

VERIFICATION: The report must be duly executed by an authorized individual and must be notarized.



CONTACT /INFORMATION

For additional information, forms or help with any questions you may have, please contact Treasury’s Abandoned Property Division at:

Mail: 25 Capitol Street
Room 205
Concord, NH 03301

Phone: (603) 271-2619

Fax: (603) 271-2730

E-mail: aptreasury@treasury.state.nh.us

Web: www.nh.gov/treasury

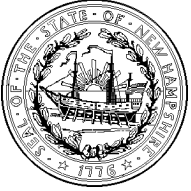
Statute: NHRSA 471-C

Administrative Rule: Tre 300

NH RSA	Code	Description	Years
Account Balances Due			
471-C:6	AC01	CHECKING ACCOUNTS	5
471-C:6	AC02	SAVINGS ACCOUNTS	5
471-C:6	AC03	MATURED CD OR SAVINGS CERTIFICATE	5
471-C:6	AC04	CHRISTMAS CLUB ACCOUNTS	5
471-C:6	AC05	MONEY ON DEPOSIT TO SECURE FUNDS	5
471-C:6	AC06	SECURITY DEPOSITS	5
471-C:6	AC07	UNIDENTIFIED DEPOSITS	5
471-C:6	AC08	SUSPENSE ACCOUNTS	5
471-C:6	AC99	AGGREGATE ACCOUNT BALANCES	5
Uncashed Checks			
471-C:5	CK01	CASHIER'S CHECKS	5
471-C:5	CK02	CERTIFIED CHECKS	5
471-C:5	CK03	REGISTERED CHECKS	5
471-C:5	CK04	TREASURERS CHECKS	5
471-C:5	CK05	DRAFTS	5
471-C:5	CK06	WARRANTS	5
471-C:4	CK07	MONEY ORDERS	7
471-C:4	CK08	TRAVELERS CHECKS	15
471-C:5	CK09	FOREIGN EXCHANGE CHECKS	5
471-C:5	CK10	EXPENSE CHECKS	5
471-C:5	CK11	PENSION CHECKS	5
471-C:5	CK12	CREDIT CHECKS OR MEMOS	5
471-C:5	CK13	VENDOR CHECKS	5
471-C:5	CK14	CHECKS WRITTEN OFF TO INCOME OR SURPLUS	5
471-C:5	CK15	OTHER OUTSTANDING OFFICIAL CHECKS OR EXCHANGE ITEMS	5
471-C:5	CK16	CD INTEREST CHECKS	5
471-C:5	CK99	AGGREGATE UNCASHED CHECKS	5
Educational Savings Accounts			
471-C:12	CS01	CASH (COVERDELL; COLLEGE SAVINGS PLAN)	5
471-C:10	CS02	MUTUAL FUNDS (COVERDELL; COLLEGE SAVINGS PLAN)	3
471-C:10	CS03	SECURITIES (COVERDELL; COLLEGE SAVINGS PLAN)	3
Court Deposits			
471-C:15	CT01	ESCROW FUNDS	3
471-C:15	CT02	CONDEMNATION AWARDS	3
471-C:15	CT03	MISSING HEIRS FUNDS	3
471-C:15	CT04	SUSPENSE ACCOUNTS	3
471-C:15	CT05	OTHER COURT DEPOSITS OR PUBLIC AUTHORITY FUNDS	3
471-C:15	CT99	AGGREGATE COURT DEPOSITS	3
Health Savings Plans			
471-C:2	HS01	HEALTH SAVINGS ACCOUNT	5
471-C:2	HS02	HEALTH SAVINGS ACCOUNT INVESTMENT	5

NH RSA	Code	Description	Years
Insurance			
471-C:7	IN01	INDIVIDUAL POLICY BENEFITS OR CLAIM PAYMENTS	5
471-C:7	IN02	GROUP POLICY BENEFITS OR CLAIM PAYMENTS	5
471-C:7	IN03	DEATH BENEFITS DUE BENEFICIARIES	5
471-C:7	IN04	PROCEEDS FROM MATURED POLICIES, ENDOWMENTS, OR ANNUITIES	5
471-C:7	IN05	PREMIUM REFUNDS ON INDIVIDUAL POLICIES	5
471-C:7	IN06	UNIDENTIFIED REMITTANCES	5
471-C:7	IN07	OTHER AMOUNTS DUE UNDER POLICY TERMS	5
471-C:7	IN08	AGENT CREDIT BALANCES	5
471-C:7	IN77	LIMITING AGE	2
471-C:7	IN99	AGGREGATE INSURANCE PROPERTY	5
Traditional IRAs			
471-C:12	IR01	CASH (IRA, SEP, SARSEP, SIMPLE)	5
471-C:10	IR02	MUTUAL FUNDS (IRA, SEP, SARSEP, SIMPLE)	3
471-C:10	IR03	SECURITIES (IRA, SEP, SARSEP, SIMPLE)	3
Roth IRAs			
471-C:12	IR05	CASH (ROTH IRA)	5
471-C:10	IR06	MUTUAL FUNDS (ROTH IRA)	3
471-C:10	IR07	SECURITIES (ROTH IRA)	3
Mineral Interests			
471-C:2	MI01	NET REVENUE INTEREST	5
471-C:2	MI02	ROYALTIES	5
471-C:2	MI03	OVERRIDING ROYALTIES	5
471-C:2	MI04	PRODUCTION PAYMENTS	5
471-C:2	MI05	WORKING INTERESTS	5
471-C:2	MI07	DELAY RENTALS	5
471-C:2	MI08	SHUT-IN ROYALTIES	5
471-C:2	MI09	MINIMUM ROYALTIES	5
Miscellaneous Checks & Intangible Personal Property			
471-C:17	MS01	WAGES, PAYROLL, OR SALARY	1
471-C:17	MS02	COMMISSIONS	1
471-C:2	MS03	WORKER'S COMPENSATION BENEFITS	5
471-C:2	MS04	PAYMENT FOR GOODS AND SERVICES	5
471-C:2	MS05	CUSTOMER OVERPAYMENTS	5
471-C:2	MS06	UNIDENTIFIED REMITTANCES	5
471-C:2	MS07	UNREFUNDED OVERCHARGES	5
471-C:2	MS08	ACCOUNTS PAYABLE	5
471-C:2	MS09	CREDIT BALANCES / ACCOUNTS RECEIVABLE	5
471-C:2	MS10	DISCOUNTS	5
471-C:2	MS11	REFUNDS DUE	5
471-C:16	MS12	UNREDEEMED GIFT CERTIFICATES (Issued in amount > \$100)	5
471-C:2	MS13	UNCLAIMED LOAN COLLATERAL	5
471-C:2	MS14	PENSION AND PROFIT SHARING PLANS	5

NH RSA	Code	Description	Years
Miscellaneous Checks & Intangible Personal Property continued			
471-C:11	MS15	DISSOLUTION OR LIQUIDATION	1
471-C:2	MS16	MISCELLANEOUS OUTSTANDING CHECKS	5
471-C:2	MS17	MISCELLANEOUS INTANGIBLE PROPERTY	5
471-C:2	MS18	SUSPENSE LIABILITIES	5
471-C:2	MS99	AGGREGATE MISCELLANEOUS PROPERTY	5
Securities			
471-C:10	SC01	DIVIDENDS	3
471-C:2	SC02	INTEREST PAYABLE ON REGISTERED BONDS	5
471-C:2	SC03	PRINCIPAL PAYMENTS	5
471-C:10	SC04	EQUITY PAYMENTS	3
471-C:10	SC05	PROFITS	3
471-C:10	SC06	FUNDS PAID TOWARD THE PURCHASE OF SHARES OR INTEREST	3
471-C:2	SC07	BEARER BOND INTEREST AND MATURED PRINCIPAL	5
471-C:10	SC08	SHARES OF STOCK (RETURNED BY POST OFFICE)	3
471-C:10	SC09	CASH FOR FRACTIONAL SHARES	3
471-C:10	SC10	UNEXCHANGED STOCK OF SUCCESSOR CORPORATION	3
471-C:10	SC11	OTHER CERTIFICATES OF OWNERSHIP	3
471-C:10	SC12	UNDERLYING SHARES OR OTHER OUTSTANDING CERTIFICATES OF OWNERSHIP	3
471-C:10	SC13	FUNDS FOR LIQUIDATION/ REDEMPTION OF UNSURRENDERED STOCKS/ BONDS	3
471-C:2	SC14	DEBENTURES	5
471-C:15	SC15	US GOVERNMENT SECURITIES	3
471-C:10	SC16	MUTUAL FUNDS	3
471-C:10	SC17	WARRANTS (RIGHTS)	3
471-C:2	SC18	MATURED PRINCIPAL ON REGISTERED BONDS	5
471-C:10	SC19	DIVIDEND REINVESTMENT PLANS	3
471-C:10	SC20	CREDIT BALANCES	3
471-C:10	SC99	AGGREGATE SECURITIES RELATED CASH	3
Safe Deposit Box Proceeds			
471-C:18	SD01	CONTENTS OF SAFE DEPOSIT BOXES (NET SALE PROCEEDS)	5
Trust, Investments & Escrow Accounts			
471-C:12	TR01	PAYING AGENT ACCOUNTS	5
471-C:12	TR02	UNDELIVERED OR UNCASHED DIVIDENDS	5
471-C:12	TR03	FUNDS HELD IN A FIDUCIARY CAPACITY	5
471-C:12	TR04	ESCROW ACCOUNTS	5
471-C:12	TR05	TRUST VOUCHERS	5
471-C:12	TR99	AGGREGATE TRUST PROPERTY	5
Utilities			
471-C:8	UT01	UTILITY DEPOSITS	1
471-C:2	UT02	MEMBERSHIP FEES	5
471-C:2	UT03	REFUNDS OR REBATES	5
471-C:2	UT04	CAPITAL CREDIT DISTRIBUTIONS	5
471-C:2	UT99	AGGREGATE UTILITY PROPERTY	5



State of New Hampshire

Treasury ~ Abandoned Property Division

Reporting and Remitting Securities

Instructions for Transfer

NOTE: DTC (Depository Trust Corporation) delivery or transfer of assets is **strongly encouraged** as the most efficient and cost effective method of reporting/remitting securities.

The following information reflects changes from prior years and must be utilized to assure compliance in reporting on or after June 30, 2013.

All holders must continue to report to the State of New Hampshire and include complete identifying information for the apparent owners and the properties transferred to the custodian including copies of certificate or statement where applicable.

STOCKS

Book Entry / DTC:

For positions being transferred via DTC delivery or book entry use the following information and procedure:

- **DTC participant account # 0954**
- **Old Man & Co. / Account # AUZF0267702**
- **Agent Bank # 26017**

Forward a list of items being transferred to our custodian **Xerox Business Services**, Quincy, MA at least 24-48 hours prior to transfer. Send to: **Roland Cheng** at fax # (617) 722-9660. Be sure to include issue name, cusip #, number of shares and your depository number.

NOTE: If this step is not completed, the transfer will be rejected and returned to the holder.

Physical Certificates:

Whenever physical share certificates are delivered, the stock must be registered to the State of New Hampshire's nominee account. For registration of shares use the following information and procedure:

- Nominee: **"Old Man & Co."**
- State of NH-Account # **AUZF0267702**
- Nominee FEIN: **33-1059616**
- **BNY Mellon Securities Trust Company**
One Wall Street, Attn. Mike Visone
3rd Floor – Receive Window C
New York, NY 10005-2500

Forward a list of items being transferred to our custodian **Xerox Business Services**, Quincy, MA at least 24-48 hours prior to transfer. Send to: **Roland Cheng** at fax # (617) 722-9660. Be sure to include issue name, cusip #, number of shares and your depository number.

DRPS (Dividend Reinvestment Plan Shares):

- Nominee: **“Old Man & Co.”**
- State of NH-Account # **AUZF0267702**
- Nominee FEIN: **33-1059616**
Xerox Business Services
100 Hancock Street, 10th Floor
Quincy, MA 02171

Federal Reserve Securities:

- Federal Reserve Bank of New York
- ABA 0210-0001-8
- BK of NYC/Trust Account Number: **AUZF0267702**
- Account Name: **State of New Hampshire**
- Account Contact: Roland Cheng 617-722-9658

MUTUAL FUNDS

Mutual Funds- When reporting Mutual Funds, please be sure to include the complete Fund name, the FEIN Number, and the CUSIP Number for the Fund or the stock. Mutual Fund shares must be delivered to an account with the below registration, **and a statement showing the shares in the State’s name must accompany your Report of Unclaimed Property for your report to be considered in compliance.**

Open End Mutual Fund accounts held for the State of New Hampshire should be registered in the name of **Mac & Co.** ACS will provide account numbers for all mutual funds that will be transferred to the state’s account. Please contact Marsela Strakosha at 617-371-9914 to obtain account numbers 48 hrs prior to attempting delivery.

If the fund chooses to establish new account number and register Mutual Funds as indicated below, please be sure to provide a detailed list 48hrs in advance at upch.custody@xerox.com. The list should contain, cusip#, name of the fund, Share amount, and account number at the fund.

Mac & Co. – Account # AUZF0267702
State of New Hampshire
Mutual Fund Operations
P.O. Box 3198
Pittsburgh, PA 15230-3198
Tax ID: 23-6019000

Note: It is important that the registration reference the account number AUZF0267702. This is what identifies the fund as belonging to the State of NH.

Closed End Mutual Fund/DRP (Dividend Reinvestment Plans) accounts held for the State of New Hampshire should be registered in the name of **Old Man & Co, c/o Xerox Business Services, 100 Hancock Street 10th Floor, Quincy MA 02171 Tax ID: 33-1059616.**

When funds are registered to Mac & Co. or State of New Hampshire, please ensure that interested party statements are sent to Xerox Business Services at 100 Hancock Street 10th Floor, Quincy MA 02171, Attn: Mutual Fund Operations.

Foreign Securities please contact UPCH.Custody@xerox.com to receive foreign security delivery instructions.