



STATE OF CONNECTICUT
Office of the State Treasurer

**The State of Connecticut Deadline for filing reports:
WITHIN 90 DAYS AFTER END OF CURRENT CALENDAR YEAR –
NO LATER THAN MARCH 30, 2020**

General Holder Reporting Instructions

- 1. Determine if you have any unclaimed property to report to Connecticut** – fill out verification and checklist form (Bullet #7 on website).
- 2. Due Diligence Letters.** Mail due diligence letters to all owners of property to be considered abandoned as of December 31st of the current year, **irrespective of dollar amount.** We recommend if you haven't sent out the due diligence letters in accordance with statutory requirements, you should send all due diligence letters out in September of the current year, to the owner's last known address. Letters should be sent via first class mail (see due diligence sample letter on website). Our office recommends giving owners at least 45 to 60 days to comply with your request. This allows your company to have all the relevant information by early December to declare the property abandoned as of December 31st. **(The owner deadline/due date to respond to your due diligence letter must be prior to the December 31st presumption of abandonment date.)** (NOTE: Do not mail due diligence letters January 1, 2020 thru March 30, 2020 for property you declared abandoned on December 31, 2019 and are reporting to Connecticut on or before March 30, 2020. Holders must mail due diligence letters early enough in 2019 for property to be presumed abandoned as of December 31, 2019 and remitted to Connecticut on or before March 30, 2020.) Questions regarding this issue can be submitted by e-mail CTHolderReport@ct.gov.
- 3. Holder Reports. Prepare your holder report –**
 - a.** Use a NAUPA approved electronic method of reporting unclaimed properties. Copy/burn NAUPA files to a CD-ROM or Flash Drive. At this time, we do not accepting email submissions and we do not have a dedicated website for uploading your NAUPA file. If you need assistance with completion of your holder report, please e-mail CTHolderReport@ct.gov.
 - b.** If you have less than 3 properties, you may use form ST-77. The form is on our website. If a holder has more than 3 properties, the holder must complete a NAUPA file and send that file to us on electronic media. If you have less than 3 properties and you prepare your report using a NAUPA approved format, please submit the electronic report to us on a CD-ROM or Flash Drive.

c. If you prepare your report electronically, no matter the number of properties, submit the electronic file to us on a CD-ROM or Flash Drive. Do not mail our office paper copies.

4. Checks. A check must accompany the holder report for the total amount of the property on the report. Checks should be made payable to: Treasurer, State of Connecticut, Unclaimed Property Division. **Check amount must equal the report amount total which must also match the notarized coversheet.**

5. Coversheet. A coversheet is required with each report. (See website instructions – bullet #2 – Coversheet Form). **The coversheet must be signed and notarized by a company officer.** An additional coversheet is not required if you are filing the ST77 form. The ST77 form requires execution before a notary and is treated as a coversheet. The coversheet generated in HRS Pro is acceptable because it requires execution before a notary. Most purchased software programs also produce coversheets which must accompany the CD ROM or Flash Drive with the holder report and the check. These coversheets must be executed by a company officer before a notary.

6. Anytime within 90 days after the presumption of abandonment - December 31, 2019 - holders should send reports to our lockbox (you do not need to wait until March 30th to submit the report; we will accept reports at any time after January 1st and you will be in compliance):

Send:

- a. Check (payable to Treasurer, State of Connecticut, Unclaimed Property)**
- b. Coversheet (notarized and signed by company officer)**
- c. CD-ROM or Flash Drive with NAUPA file(s) on it**

To:

**Treasurer, State of Connecticut
Unclaimed Property Division
PO Box 150435
Hartford, CT 06115-0435**

***NOTE: REPORTS ARE CONSIDERED RECEIVED ON THE DATE THE LOCKBOX RECEIVES IT!** - This is a lockbox at a Bank and not a Post Office box with the United States Post Office. **The lockbox accepts overnight deliveries and certified mail.**

7. Contact Information:

If you need assistance with reporting, with the HRS PRO software, or other reporting questions, please e-mail CTHolderReport@ct.gov.

Revised: October 2019