

Washington State Department of Revenue, Unclaimed Property

# Guide to Reporting Unclaimed Property





# What's new

## Administrative changes

Beginning July 1, 2015, a new law made several changes to how the Department of Revenue administers unclaimed property (Senate Bill 6057 Part XXI; Chapter 6 Laws of 2015):

- Removes the requirement to report abandoned gift certificates as unclaimed property
- Allows the Department of Revenue to publish a notice to owners of unclaimed property in a general circulation printed or online newspaper
- Removes the requirement of the Department of Revenue to mail notices to apparent owners of unclaimed property if the address on file is insufficient
- Keeps confidential any information gathered during audits of unclaimed property holders
- Establishes a three-year statute of limitations for assessment enforcement actions
- Creates a refund process for businesses who overpaid, including interest and penalties
- Establishes an administrative review process and continues to allow a holder to contest through superior court
- Clarifies the Department of Revenue's authority to enter into settlement agreements with unclaimed property holders

## Electronic filing and payment now required

Beginning July 1, 2016, unclaimed property holders must file and pay electronically (RCW 63.29.170 (5)(a)). The Department of Revenue may waive this requirement for any holder.

## Penalty changes

Beginning July 1, 2017, the Department of Revenue will begin assessing penalties (RCW 63.29.340):

- 5 percent penalty for not filing and paying electronically when required
- 10 percent penalty for not filing an unclaimed property report by the due date
- 10 percent penalty for not paying or delivering unclaimed property by the due date
- 10 percent assessment penalty
- 5 percent penalty for not paying an assessment by the due date

## Penalty and interest waiver

To request to have all penalties and interest waived, an unclaimed property holder must complete these steps by October 31, 2017 (RCW 63.29.191):

- 1 Complete an application for a penalty and interest waiver
- 2 File a report that includes all property
- 3 Pay and deliver all amounts identified on the report



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# Frequently asked questions

## What is Unclaimed Property?

Unclaimed Property is money or intangible property owed to an individual or business. Property is considered unclaimed after it is held for a period of time with no owner contact, and a good faith effort has been made to locate the owner.

Abandoned property is turned over to the Department of Revenue from many sources, including banks, credit unions, corporations, utilities, insurance companies, governmental entities, and retailers throughout the United States.

## Who must report?

The following entities are examples of who is required to report unclaimed property:

- Banking and financial organizations, including state or federal chartered banks in trust companies, savings banks, private bankers, savings and loan associations, credit unions, and investment companies.
- Business associations wherever located, such as a corporation, joint stock company, business trust, partnership, cooperative or other association of two or more individuals for business purposes, whether or not for profit (including all insurance companies).
- Utilities owned or operated for public use.
- Legal entities including state, county, and city governments, political subdivisions, public authorities, public corporations, estates, and trusts.
- All holders are responsible for filing reports on behalf of their branches, divisions or other affiliated entities.

## How do I request a reporting extension?

Prior to the November 1 due date fax or email your request with the following information: Your name, holder number, how much time you need (30, 60, or 90 days), and the reason you need an extension.

## I discovered past due property and would like to report it without penalty. Will your office accept it without charging me a penalty?

In many cases, we are able to make arrangements for past due property. Send an email to [ucp@dor.wa.gov](mailto:ucp@dor.wa.gov) to request a voluntary disclosure agreement.

## When are unclaimed property reports due?

Before November 1 of each year.

## What if the property value is very small? Is there a threshold for reporting?

No. There is no minimum amount in the law. Everything must be reported. Items with a value of \$50 or less may be reported in an aggregate to simplify reporting.

## How do I obtain a Holder Reporting Number?

We will assign a reporting number to you once we receive your first report. If you obtained one but lost it, email us at [ucp@dor.wa.gov](mailto:ucp@dor.wa.gov).

## How long do I have to keep my report?

You should keep a copy of your unclaimed property report and the supporting documents for six years after you file.

## I need an access number. What do I do?

If it is your first time filing an unclaimed property report, you do not need one. Otherwise, contact us at (360) 534-1502, option 2 or email us at [ucp@dor.wa.gov](mailto:ucp@dor.wa.gov).

## I have repaid the owner; how do I request a reimbursement?

Contact our office prior to paying the owner to ensure we are still holding the property. We will place the refund on hold while waiting for your paperwork to arrive. Complete and submit a Certificate of Holder form. You will need to include proof of payment to owner.

## How do I request a refund for property remitted in error?

If you reported property to us in error, request a refund by completing an Application for Refund of Property, Interest or Penalty form. You may mail, email or fax your application to us at the addresses listed on back of application.

## How do I report property for an owner in another state?

You may file property that belongs to another state with your Washington Unclaimed Property report as long as it is 10 or fewer properties, totaling \$1,000 or less. For items that exceed these qualifications, you must report directly to the other state(s). Once your report is received and balanced, our office will forward the names of out-of-state owners to the appropriate states. Whether you report the property to our office or to the state directly, you must follow each state's laws on dormancy periods. Some states may require you to report to them directly even if the property is considered incidental.

*(Note: Due to law changes, any property owing to owners with a last known address in California must be reported directly to California no matter how many names or the value of the property.)*





# Five steps to report

Does your business owe unclaimed property to Washington State? To help you identify and report unclaimed property we created a step by step process to get you started.

## 1 Identify

- Review your records for any unclaimed property that your company may be holding.
- Payroll checks must be reported after 1 year.
- Most property should be reported after 3 years with no contact from the owner. For a complete list of abandonment periods, see pages 11 and 12.

## 2 Attempt to notify the owner (Due Diligence)

- Send a letter to the owner at the last known address that you have on file.
- Letters should be sent between May 1 and August 1 of each year. See page 4 for more information and a sample letter.

## 3 Gather reporting information

- For the owners that you were unable to locate, gather any additional information such as social security numbers, birth dates, and property types. This will help us find the rightful owners for the property.

## 4 Prepare your report using one of the following:

- **Preparing a report with property:** Prior to filing, you must convert your file to standard NAUPA II format. You may convert your file using any vendor. HRS Pro offers a free version at [www.wagers.net](http://www.wagers.net). See page 5 for instructions.
- **Preparing a report with no property:** If you do not have any property to report, you must file a negative (no property) report. See instructions on page 7.

## 5 Filing your report to Washington State Department of Revenue.

Use one of the following options:

- **Department of Revenue website.** Upload your NAUPA II formatted file to our secured site. Pay by ACH Credit, E-check, or by check. See instructions on page 5.
- **HRS PRO website.** Prepare your report by using a step by step process to create your NAUPA II report. Submit your final report via our Department of Revenue website.
- **UPExchange website.** File your electronic report using the UPExchange website.

# Due Diligence

Due diligence letters are required on stocks, safe deposit box contents, and amounts of more than \$75. Letters must be sent between May 1 and August 1 to the last known valid address you have on file. You do not need to send letters to addresses that the Post Office has deemed undeliverable.

In your respond by (due date), remember to allow for processing time to complete and file your report.

## Sample Letter

May 1, 20XX

Owner's Name  
Owner's Street Address  
City, State, Zip Code

**We have unclaimed property that belongs to you**

Dear Owner Name:

We have at least \$75 dollars that belongs to you and would like to return it.  
Please write to us at the address below, or call us at (XXX) XXX-XXXX.

Your Company's Name  
Your Company's Street Address  
City, State, Zip Code

**Respond by August 1, 20XX.**

If we do not hear from you by the above date, we are required by law to send your funds to the Washington State Department of Revenue.

Sincerely,  
Signature

# Electronically file your report

Electronically file your report in two steps:

**STEP 1** **Convert your file to standard NAUPA II format.** Files in NAUPA II format from any vendor are acceptable. If you prefer, you can use one of the programs listed below:

**HRS Pro.** Hrs Pro now has a free web-based version for converting your files.

**UPExchange.** UPExchange now charges a fee for converting your files.

**STEP 2** Submit your report via our website.

## File your report on the Department of Revenue's website

**STEP 1** Go to [ucp.dor.wa.gov](http://ucp.dor.wa.gov) click *File your Unclaimed Property Report* next click *Submit* under **Electronic reporting**.

To logon, use your Department of Revenue, My Account logon and password.

If you are a new user, click *Join now* and follow the steps to register. First time users do not need an access number. If you have filed previously and need an access number, contact us as [UCP@dor.wa.gov](mailto:UCP@dor.wa.gov). If you don't have your Access Number, contact us at [ucp@dor.wa.gov](mailto:ucp@dor.wa.gov)



**STEP 2** **Select File your report(s)** and click *Next*. Click *Browse* to find and select your NAUPA II file, then click *Attach File*. Attach as many NAUPA II files as you need. Click *Next* to verify your contact information.

### File your report(s)

For each file you need to send, click "Browse" and select your file. Then click "Attach File." After you have attached all your files, click "Next."

1. 2010\_wa\_testing.txt - remove file  
• 91-9191919 - TESTING 123  
(Ready to file)

**STEP 3** **Select a payment option:**  
**Electronic Funds Transfer (EFT):**  
**We accept ACH Credit.** To use this payment, you must file your report online. At the end of your reporting process, it will display a payment voucher. To make the ACH transfer, you will need the banking information printed on your payment voucher.

### File your report(s)

Please select a payment option for the following holder(s), then click "Next."

91-9191919 - TESTING 123  
Amount due: \$57.00  
Payment option:  Check  ACH  
Check number:   
(if known)

[Add Another Check](#)

**E-check:** Enter your bank information and the funds will be pulled from your account on the date you specify.

**By check (5% penalty applies):** Print the payment voucher and attach your check, mail to the address on the voucher.

# File by CD or diskette

## **Encrypted files**

When you file through our website your file is automatically encrypted. If you still wish to encrypt your file we accept the following encryption types:

- WINZIPAES128 and WINZIPAE256
- A zipped file with no encryption (password)

## **CD requirements**

All CDs must include an external label with the preparer's name, telephone number, company name(s) and federal identification numbers for all files on the media. Please ensure your CD is password protected. Send your password to us by sending an email to [UCP@dor.wa.gov](mailto:UCP@dor.wa.gov).

Files should be saved in your company name along with the report year. Mail your report to:

**State of Washington**  
**Department of Revenue**  
**Unclaimed Property Section**  
PO Box 34053  
Seattle, WA 98124-1053

# Filing negative reports

If you have reported previously, been sent a compliance letter, or participated in an on-site consultation visit, you must file even if there is nothing to report.

## File Online

1. Go to our website at [ucp.dor.wa.gov](http://ucp.dor.wa.gov)
2. Click *File your negative (no property) report*.
3. Under Electronic reporting select, *Submit your report via our web site*. You will be taken to our login page.
4. Use the same logon ID and password for your Department of Revenue, My Account. If you do not have a logon ID and password, select *Join now* to create a My Account.
5. Select *File your negative report*, scroll down and choose *Next*.
6. If you have never reported online, it may say, "Account not found." If this is the case, select *Add an account*. First time filers do not need an access number. Continue to next screen by selecting next.
7. Enter your Federal Tax ID number (FEIN) and Access number then select *Next*. If you have previously filed with us and don't have an Access Number, contact us at [ucp@dor.wa.gov](mailto:ucp@dor.wa.gov).
8. Select *Report year*, *Business name* place a check mark by the company name and select *Next*.
9. Print a copy for your records.



# Safe deposit box reporting

## Report due by November 1

### File Online

Complete your report. See page 5 for instructions. DO NOT send the safe deposit contents with your November report.

### When to send property to the Department of Revenue

- We will notify you in writing of the delivery date and shipping instructions.
- All boxes must be sent in their entirety.
- All coins and cash must be sent intact.
- Bank checks are not allowed as substitutions for cash or coins.

### Hospitals and Nursing Homes

Do not send patients' personal belongings, as hospitals and nursing homes do not meet the definition of safekeeping repositories. To dispose of these items, look to your company's policies and procedures for the handling of lost and found items.

### Firearms

Do not send firearms and/or weapons. Contact your local police department for proper disposal of these items.

# Securities and Mutual Funds

Your report is not complete until you provide evidence of the property being transferred into ownership of the state. The required documentation depends upon the type of security and how it will be delivered to our custodian on behalf of the State of Washington.

**48 hours prior to delivery, email your list of shares (in Excel) to [UPCH.Custody@conduent.com](mailto:UPCH.Custody@conduent.com). The list must include the cusip, security name, share amount and broker's DTC number.**

## **Securities**

All DTC eligible shares must be delivered through DTC (or DWAC if not a DTC participant) as follows:

DTC Participant # 901  
Agent Bank # 26500  
Account # 822483

For all other securities, including securities that are not DTC eligible and a physical certificate is required, please use the following registration:

**State of Washington Department of Revenue**  
**Unclaimed Property Section**  
Tax Identification Number #91-6001118

## **Book Entry Shares/ DRS**

Register accounts as follows:

**State of Washington**  
**Unclaimed Property Section**  
c/o Conduent Unclaimed Property Clearinghouse  
100 Hancock Street, 10th Floor  
Quincy, MA 02171

Send duplicate interested party statements to:

**State of Washington**  
**Unclaimed Property Section**  
PO Box 47477  
Olympia, WA 98504-7477

## **DRP Accounts**

Dividend Reinvestment Plan (DRP) accounts should be closed and full shares must be delivered via DTC (see instructions above). Sell fractional shares and apply the proceeds to individual owners when reporting. Do not total fractions for all owners prior to sale. Please include the original check with your report.

## **Physical stock certificates**

Please deliver physical certificates to:

**The Depository Trust Company**  
Attn: BNY Mellon/Branch Deposit Department  
570 Washington Blvd - 5th Floor  
Jersey City, NJ 07310

A photocopy of the certificate must be delivered with your report. DO NOT deliver the original certificate to the State of Washington with your report. Certificates registered incorrectly will be returned and the report will be considered incomplete. Only one certificate must be delivered for each security position reported.

## **Worthless stock**

Do not report worthless or nontransferable stock. If they gain value or become transferable, report and remit the shares at that time. You will not be penalized for late reporting in these situations.

**Federal Reserve Securities**

Please deliver as follows:

**Federal Reserve Bank of Boston**

ABA# 0210-0001-8

Bk of NYC/CUST (822483)

**Foreign Securities**

Please contact Vilka Markovich at (617) 722-9657 to obtain exchange delivery instructions.

**Mutual funds**

**Open End**

Accounts held for the State of Washington must be registered in the name of Mac & Co. Conduent will provide account numbers for all mutual funds transferred to the state's account. Contact Conduent at **UPCH.Custody@conduent.com** to obtain account numbers 3 - 4 business days prior to attempting delivery.

**Closed End**

Register accounts as follows:

**State of Washington**

**Unclaimed Property Section**

c/o Conduent Unclaimed Property Clearinghouse

100 Hancock Street, 10th Floor

Quincy, MA 02171

TIN# 91-6001118

Send duplicate interested party statements to:

**State of Washington**

**Unclaimed Property Section**

PO Box 47477

Olympia, WA 98504-7477

A confirmation statement showing "The State of Washington" as the owner of the shares must accompany your report in order for your report to be complete.



# Property Category Code Table

CODE	YEARS	CODE	YEARS
<b>Account Balances Due (AC)</b>		<b>Miscellaneous Checks and Intangible Personal Property Held in the Ordinary Course of Business (MS)</b>	
AC01	(3)	MS01	(1)
AC02	(3)	MS02	(1)
AC03	(3)	MS03	(1)
AC04	(3)	MS04	(3)
AC05	(3)	MS05	(3)
AC06	(3)	MS06	(3)
AC07	(3)	MS07	(3)
AC08	(3)	MS08	(3)
AC09	(3)	MS09	(3)
<b>Court Deposits (CT)</b>		MS10	(3)
CT01	(2)	MS11	(3)
CT02	(2)	MS12	(3)
CT03	(2)	MS13	(3)
CT04	(2)	MS14	(3)
CT05	(2)	MS15	(1)
CT06	(2)	MS16	(3)
CT07	(1)	MS17	(3)
CT08	(1)	MS18	(3)
CT09	(2)	MS19	(1)
CT10	(2)	<b>Utilities (UT)</b>	
CT11	(2)	UT01	(1)
CT12	(2)	UT02	(3)
CT13	(2)	UT03	(1)
<b>Insurance (IN)</b>		UT04	(3)
IN01	(3)	<b>Uncashed Checks (CK)</b>	
IN02	(3)	CK01	(3)
IN03	(3)	CK02	(3)
IN04	(2)	CK03	(3)
IN05	(3)	CK04	(2)
IN06	(3)	CK05	(3)
IN07	(3)	CK06	(2)
IN08	(3)	CK07	(5)
IN09	(3)	CK08	(15)
		CK09	(3)
		CK10	(3)
		CK11	(3)

CODE	YEARS
CK12	Credit checks or memos .....(3)
CK13	Vendor checks .....(3)
CK14	Any checks that have been written off to income or surplus.....(3)
CK15	Any other outstanding official checks or exchange items.....(3)
CK16	CD interest checks.....(3)

**Trust, Investments and Escrow Accounts (TR)**

TR01	Paying agent accounts.....(3)
TR02	Undelivered dividends or uncashed dividends .(3)
TR03	Funds held in a fiduciary capacity .....(3)
TR04	Escrow accounts.....(3)
TR05	Trust vouchers .....(3)
TR06	Pre-need funeral plans .....(3)

**Safe Deposit Boxes & Safekeeping (SD)**

SD01	Contents of safe deposit boxes.....(5)
SD02	Contents of any other safekeeping repository. (5)
SD03	Other tangible property .....(5)
SD04	Unclaimed loan collateral.....(5)

**Proceeds From Mineral Interests (MI)**

MI01	Net revenue interests.....(3)
MI02	Royalties .....(3)
MI03	Overriding royalties .....(3)
MI04	Production payments .....(3)
MI05	Working interests .....(3)
MI06	Bonuses .....(3)
MI07	Delay rentals .....(3)
MI08	Shut-in royalties .....(3)
MI09	Minimum royalties .....(3)

**Securities (SC)**

SC01	Dividends .....(3)
SC02	Interest payable on registered bonds.....(3)
SC03	Principle payments.....(3)
SC04	Equity payments .....(3)
SC05	Profits.....(3)
SC06	Funds paid toward the purchase of shares, or interest in a financial or business organization.....(3)
SC07	Bearer bond interest/principal.....(3)
SC08	Shares of stock (returned by post office) .....(3)
SC09	Cash for fractional shares .....(3)
SC10	Unexchanged stock of successor corporation .(3)
SC11	Any other certificates of ownership .....(3)
SC12	Underlying shares of stock.....(3)

CODE	YEARS
SC13	Funds for liquidation/redemption of unsurrendered stocks or bonds .....(3)
SC14	Debentures .....(3)
SC15	U.S. Government Securities .....(3)
SC16	Mutual Funds .....(3)
SC17	Warrants or rights .....(3)
SC18	Matured principal on registered bonds.....(3)
SC19	Dividend reinvestment plans.....(3)
SC20	Credit balances.....(3)
SC21	Bearer Bond Interest.....(3)
SC22	Bearer Bond Principal .....(3)
SC23	Cash in Lieu .....(3)
SC24	Shares of preferred stock .....(3)

**Misc Codes**

CS01	Educational Savings ACCT - Cash.....(3)
CS02	Educational Savings ACCT - Mutual Funds....(3)
CS03	Educational Savings ACCT - Securities.....(3)
HS01	Health Savings ACCT .....(3)
HS02	Health Savings ACCT Investment .....(3)

**IRA**

IR01	Traditional IRA - Cash.....(3)
IR02	Traditional IRA - Mutual Funds .....(3)
IR03	Traditional IRA Securities .....(3)
IR05	Roth IRA - Cash.....(3)
IR06	Roth IRA Mutual Funds.....(3)
IR07	Roth IRA - Securites .....(3)

**Relationship Codes**

AD	Administrator
AF	Attorney For
AG	Agent For
AN	And
AO	And/Or
BF	Beneficiary
CC	Co-Conservator
CF	Custodian For
CN	Conservator
EX	Executor or Executrix
FB	For Benefit of
IN	Insured
JC	Joint Tenants in Common
JS	Joint Tenants with Rights of Survivorship
OR	Or
PA	Payee
PO	Power of Attorney
RE	Remitter
SO	Sole Owner
TE	As Trustee For
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian For

## What is the abandonment period for unclaimed property?

*It varies from one year to fifteen years depending on the type of property. Most general property is presumed abandoned after three years. Uncashed payroll checks are presumed abandoned one year from the date it was issued.*

## When does the abandonment period start?

*It starts on the day the property is due to the owner. For payroll and accounts payable checks, the abandonment period begins on the date the check was written. For credits, the abandonment period starts the date it first becomes a credit. (Cancelling a check and reissuing it does not restart the abandonment period)*

# Abandonment periods

## Washington Unclaimed Property Abandonment Periods Chapter 63.29 RCW

Section	Description	Period
.020	Miscellaneous property held in the normal course of business (Vendor Checks, Credit Balances, Unclaimed Stock, Undelivered Stock, Dividends, and any property not specified in other sections)	3 years
.040(1)	Travelers' checks	15 years
.040(2)	Money orders	5 years
.050	Written instruments (banking and financial association)	3 years
.060	Savings, matured time deposits, demand deposits (checking), now, plus interest or dividends.	3 years
.070	Funds held by life insurance companies	3 years
.070(3)	Limiting age	2 years
.080	Utility deposits and refunds	1 year
.090	Ordered refunds	1 year
.100	Underlying shares and mutual funds	3 years
.110	Liquidating distributions	1 year
.120	Funds held by fiduciaries, agents	3 years
.130	Funds held by federal governments or other governmental agencies	2 years
.140	Gift certificates and credit memos	3 years
.150	Wages and payroll checks	1 year
.160	Safe deposit boxes	5 years

# Report year conversion tables

## Most Property

(Three year abandonment period)

Items issued or last activity date	Report by
7/1/07 thru 6/30/08	November 1, 2011
7/1/08 thru 6/30/09	November 1, 2012
7/1/09 thru 6/30/10	November 1, 2013
7/1/10 thru 6/30/11	November 1, 2014
7/1/11 thru 6/30/12	November 1, 2015
7/1/12 thru 6/30/13	November 1, 2016
<b>7/1/13 thru 6/30/14</b>	<b>November 1, 2017</b>
7/1/14 thru 6/30/15	November 1, 2018
7/1/15 thru 6/30/16	November 1, 2019

## Public Agencies

(Two year abandonment period)

Items issued or last activity date	Report by
7/1/08 thru 6/30/09	November 1, 2011
7/1/09 thru 6/30/10	November 1, 2012
7/1/10 thru 6/30/11	November 1, 2013
7/1/11 thru 6/30/12	November 1, 2014
7/1/12 thru 6/30/13	November 1, 2015
7/1/13 thru 6/30/14	November 1, 2016
<b>7/1/14 thru 6/30/15</b>	<b>November 1, 2017</b>
7/1/15 thru 6/30/16	November 1, 2018
7/1/16 thru 6/30/17	November 1, 2019

## Payroll & Utilities

(One year abandonment period)

Items issued or last activity date	Report by
7/1/09 thru 6/30/10	November 1, 2011
7/1/10 thru 6/30/11	November 1, 2012
7/1/11 thru 6/30/12	November 1, 2013
7/1/12 thru 6/30/13	November 1, 2014
7/1/13 thru 6/30/14	November 1, 2015
7/1/14 thru 6/30/15	November 1, 2016
<b>7/1/15 thru 6/30/16</b>	<b>November 1, 2017</b>
7/1/16 thru 6/30/17	November 1, 2018
7/1/17 thru 6/30/18	November 1, 2019

## Money Orders & Safe Deposit Box Contents

(Five year abandonment period)

Items issued or last activity date	Report by
7/1/05 thru 6/30/06	November 1, 2011
7/1/06 thru 6/30/07	November 1, 2012
7/1/07 thru 6/30/08	November 1, 2013
7/1/08 thru 6/30/09	November 1, 2014
7/1/09 thru 6/30/10	November 1, 2015
7/1/10 thru 6/30/11	November 1, 2016
<b>7/1/11 thru 6/30/12</b>	<b>November 1, 2017</b>
7/1/12 thru 6/30/13	November 1, 2018
7/1/13 thru 6/30/14	November 1, 2019

# Revised Code of Washington (RCW) 63.29 Uniform Unclaimed Property Act

## RCW Sections

63.29.010	Definitions and use of terms.	63.29.200	Custody by state—Holder relieved from liability—Reimbursement of holder paying claim—Reclaiming for owner—Defense of holder—Payment of safe deposit box or repository charges.
63.29.020	Property presumed abandoned—General rule—Exceptions.	63.29.210	Crediting of dividends, interest, or increments to owner's account.
63.29.030	General rules for taking custody of intangible unclaimed property.	63.29.220	Public sale of abandoned property.
63.29.040	Travelers checks and money orders.	63.29.230	Deposit of funds.
63.29.050	Checks, drafts, and similar instruments issued or certified by banking and financial organizations.	63.29.240	Filing of claim with department.
63.29.060	Bank deposits and funds in financial organizations.	63.29.250	Claim of another state to recover property—Procedure.
63.29.070	Funds owing under life insurance policies.	63.29.260	Action to establish claim.
63.29.080	Deposits held by utilities.	63.29.270	Election to take payment or delivery.
63.29.090	Refunds held by business associations.	63.29.280	Destruction or disposition of property having insubstantial commercial value—Immunity from liability.
63.29.100	Stock and other intangible interests in business associations.	63.29.290	Periods of limitation.
63.29.110	Property of business associations held in course of dissolution.	63.29.300	Requests for reports and examination of records.
63.29.120	Property held by agents and fiduciaries.	63.29.310	Retention of records.
63.29.130	Property held by courts and public agencies—When abandoned—Overpayments.	63.29.320	Enforcement.
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**Notes:** Abandoned inmate personal property: Chapter 63.42 RCW. Unclaimed property in hands of state patrol: Chapter 63.35 RCW.

### 63.29.010

#### Definitions and use of terms.

As used in this chapter, unless the context otherwise requires:

- (1) "Apparent owner" means the person whose name appears on the records of the holder as the person entitled to property held, issued, or owing by the holder.
- (2) "Attorney general" means the chief legal officer of this state referred to in chapter 43.10 RCW.
- (3) "Banking organization" means a bank, trust company, savings bank, land bank, safe deposit company, private banker, or any organization defined by other law as a bank or banking organization.
- (4) "Business association" means a nonpublic corporation, joint stock company, investment company, business trust, partnership, or association for business purposes of two or more individuals, whether or not for profit, including a banking organization, financial organization, insurance company, or utility.
- (5) "Department" means the department of revenue established under RCW 82.01.050.
- (6) "Domicile" means the state of incorporation of a corporation and the state of the principal place of business of an unincorporated person.
- (7) "Fare card" means any pass or instrument, and value contained therein, purchased to utilize public transportation facilities or services. "Fare card" does not include "gift card" or "gift certificate" as those terms are defined in RCW 19.240.010.
- (8) "Financial organization" means a savings and loan association, cooperative bank, building and loan association, or credit union.
- (9) "Gift certificate" has the same meaning as in RCW 19.240.010.
- (10) "Holder" means a person, wherever organized or domiciled, who is:
  - (a) In possession of property belonging to another;
  - (b) A trustee; or
  - (c) Indebted to another on an obligation.
- (11) "Insurance company" means an association, corporation, fraternal or mutual benefit organization, whether or not for profit, which is engaged in providing insurance coverage, including accident, burial, casualty, credit life, contract performance, dental, fidelity, fire, health, hospitalization, illness, life (including endowments and annuities), malpractice, marine, mortgage, surety, and wage protection insurance.
- (12) "Intangible property" does not include contract claims which are unliquidated but does include:
  - (a) Moneys, checks, drafts, deposits, interest, dividends, and income;
  - (b) Credit balances, customer overpayments, gift certificates, security deposits, refunds, credit memos, unpaid wages, unused airline tickets, and unidentified remittances, but does not include discounts which represent credit balances for which no consideration was given;
  - (c) Stocks, and other intangible ownership interests in business associations;
  - (d) Moneys deposited to redeem stocks, bonds, coupons, and other securities, or to make distributions;
  - (e) Liquidated amounts due and payable under the terms of insurance policies; and
  - (f) Amounts distributable from a trust or custodial fund established under a plan to provide health, welfare, pension, vacation, severance, retirement, death, stock purchase, profit sharing, employee savings, supplemental unemployment insurance, or similar benefits.
- (13) "Last known address" means a description of the location of the apparent owner sufficient for the purpose of the delivery of mail.
- (14) "Owner" means a depositor in the case of a deposit, a beneficiary in case of a trust other than a deposit in trust, a creditor, claimant, or payee in the case of other intangible property, or a person having a legal or equitable interest in property subject to this chapter or his or her legal representative.
- (15) "Person" means an individual, business association, state or other government, governmental subdivision or agency, public corporation, public authority, estate, trust, two or more persons having a joint or common interest, or any other legal or commercial entity.
- (16) "State" means any state, district, commonwealth, territory, insular possession, or any other area subject to the legislative authority of the United States.
- (17) "Third party bank check" means any instrument drawn against a customer's account with a banking organization or financial organization on which the banking organization or financial organization is only secondarily liable.

(18) "Utility" means a person who owns or operates for public use any plant, equipment, property, franchise, or license for the transmission of communications or the production, storage, transmission, sale, delivery, or furnishing of electricity, water, steam, or gas.

[2012 c 117 § 177; 2005 c 285 § 1; 2004 c 168 § 13; 1983 c 179 § 1.]

NOTES: Reviser's note: The definitions in this section have been alphabetized pursuant to RCW 1.08.015(2)(k).

Effective date—2004 c 168 §§ 13 and 14: "Sections 13 and 14 of this act take effect July 1, 2004." [2004 c 168 § 19.]

### 63.29.020

#### Property presumed abandoned—General rule—Exceptions.

- (1) Except as otherwise provided by this chapter, all intangible property, including any income or increment derived therefrom, less any lawful charges, that is held, issued, or owing in the ordinary course of the holder's business and has remained unclaimed by the owner for more than three years after it became payable or distributable is presumed abandoned.
  - (2) Property, with the exception of unredeemed Washington state lottery tickets and unrepresented winning parimutuel tickets, is payable and distributable for the purpose of this chapter notwithstanding the owner's failure to make demand or to present any instrument or document required to receive payment.
  - (3) This chapter does not apply to claims drafts issued by insurance companies representing offers to settle claims unliquidated in amount or settled by subsequent drafts or other means.
  - (4) This chapter does not apply to property covered by chapter 63.26 RCW.
  - (5) This chapter does not apply to used clothing, umbrellas, bags, luggage, or other used personal effects if such property is disposed of by the holder as follows:
    - (a) In the case of personal effects of negligible value, the property is destroyed; or
    - (b) The property is donated to a bona fide charity.
  - (6) This chapter does not apply to a gift certificate lawfully issued under chapter 19.240 RCW, except lawfully issued gift certificates presumed abandoned under RCW 63.29.110. Nothing in this section limits the application of chapter 19.240 RCW.
  - (7) Except as provided in RCW 63.29.350, this chapter does not apply to excess proceeds held by counties, cities, towns, and other municipal or quasi-municipal corporations from foreclosures for delinquent property taxes, assessments, or other liens.
  - (8)(a) This chapter does not apply to a premium paid by an agricultural fair by check.
    - (b) For the purposes of this subsection the following definitions apply:
      - (i) "Agricultural fair" means a fair or exhibition that is intended to promote agriculture by including a balanced variety of exhibits of livestock and agricultural products, as well as related manufactured products and arts, including: Products of the farm home and educational contests, displays, and demonstrations designed to train youth and to promote the welfare of farmers and rural living; and
      - (ii) "Premium" means an amount paid for exhibits and educational contests, displays, and demonstrations of an educational nature. A "premium" does not include judges' fees and expenses; livestock sale revenues; or prizes or amounts paid for promotion or entertainment activities such as queen contests, parades, dances, rodeos, and races.
- [2015 3rd sp.s. c 6 § 2101; 2011 c 116 § 1; 2010 c 29 § 1. Prior: 2005 c 502 § 3; 2005 c 367 § 1; 2004 c 168 § 14; 2003 1st sp.s. c 13 § 1; 1992 c 122 § 1; 1988 c 226 § 2; 1983 c 179 § 2.]
- NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.
- Application—2015 3rd sp.s. c 6 §§ 2101, 2102, 2106, 2108, and 2110: See note following RCW 63.29.190.
- Effective date—2005 c 502: See note following RCW 1.12.070.
- Effective date—2004 c 168 §§ 13 and 14: See note following RCW 63.29.010.
- Effective dates—2003 1st sp.s. c 13: "(1) Sections 8 through 10 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect August 1, 2003.
- (2) Sections 11 through 16 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state

government and its existing public institutions, and take effect July 1, 2003. (3) Sections 1 through 7 of this act take effect January 1, 2004.” [2003 1st sp.s. c 13 § 17.]

### 63.29.030

#### General rules for taking custody of intangible unclaimed property.

Unless otherwise provided in this chapter or by other statute of this state, intangible property is subject to the custody of this state as unclaimed property if the conditions raising a presumption of abandonment under RCW 63.29.020 and 63.29.050 through 63.29.160 are satisfied and:

- (1) The last known address, as shown on the records of the holder, of the apparent owner is in this state;
  - (2) The records of the holder do not reflect the identity of the person entitled to the property and it is established that the last known address of the person entitled to the property is in this state;
  - (3) The records of the holder do not reflect the last known address of the apparent owner, and it is established that:
    - (a) The last known address of the person entitled to the property is in this state, or
    - (b) The holder is a domiciliary or a government or governmental subdivision or agency of this state and has not previously paid or delivered the property to the state of the last known address of the apparent owner or other person entitled to the property;
  - (4) The last known address, as shown on the records of the holder, of the apparent owner is in a state that does not provide by law for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property and the holder is a domiciliary or a government or governmental subdivision or agency of this state: PROVIDED, That a holder may rely, with acquittance, upon a list of such states which shall be provided by the department;
  - (5) The last known address, as shown on the records of the holder, of the apparent owner is in a foreign nation and the holder is a domiciliary or a government or governmental subdivision or agency of this state; or
  - (6) The transaction out of which the property arose occurred in this state; and
    - (a)(i) The last known address of the apparent owner or other person entitled to the property is unknown, or
    - (ii) The last known address of the apparent owner or other person entitled to the property is in a state that does not provide by law for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property: PROVIDED, That a holder may rely, with acquittance, upon a list of such states which shall be provided by the department, and
    - (b) The holder is a domiciliary of a state that does not provide by law for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property.
- [1983 c 179 § 3.]

### 63.29.040

#### Travelers checks and money orders.

- (1) Subject to subsection (4) of this section, any sum payable on a travelers check that has been outstanding for more than fifteen years after its issuance is presumed abandoned unless the owner, within fifteen years, has communicated in writing with the issuer concerning it or otherwise indicated an interest as evidenced by a memorandum or other record on file prepared by an employee of the issuer.
- (2) Subject to subsection (4) of this section, any sum payable on a money order or similar written instrument, other than a third party bank check, that has been outstanding for more than five years after its issuance is presumed abandoned unless the owner, within five years, has communicated in writing with the issuer concerning it or otherwise indicated an interest as evidenced by a memorandum or other record on file prepared by an employee of the issuer.
- (3) A holder may not deduct from the amount of a travelers check or money order any charge imposed by reason of the failure to present the instrument for payment unless there is a valid and enforceable written contract between the issuer and the owner of the instrument pursuant to which the issuer may impose a charge and the issuer regularly imposes such charges and does not regularly reverse or otherwise cancel them.
- (4) No sum payable on a travelers check, money order, or similar written

instrument, other than a third party bank check, described in subsections (1) and (2) of this section may be subjected to the custody of this state as unclaimed property unless:

- (a) The records of the issuer show that the travelers check, money order, or similar written instrument was purchased in this state;
  - (b) The issuer has its principal place of business in this state and the records of the issuer do not show the state in which the travelers check, money order, or similar written instrument was purchased; or
  - (c) The issuer has its principal place of business in this state, the records of the issuer show the state in which the travelers check, money order, or similar written instrument was purchased and the laws of the state of purchase do not provide for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property. The department shall provide to the issuer a list of all such states and the issuer may rely with acquittance upon such list.
  - (5) Notwithstanding any other provision of this chapter, subsection (4) of this section applies to sums payable on travelers checks, money orders, and similar written instruments presumed abandoned on or after February 1, 1965, except to the extent that those sums have been paid over to a state.
- [1983 c 179 § 4.]

### 63.29.050

#### Checks, drafts, and similar instruments issued or certified by banking and financial organizations.

- (1) Any sum payable on a check, draft, or similar instrument, except those subject to RCW 63.29.040, on which a banking or financial organization is directly liable, including a cashier's check and a certified check, which has been outstanding for more than three years after it was payable or after its issuance if payable on demand, is presumed abandoned, unless the owner, within three years, has communicated in writing with the banking or financial organization concerning it or otherwise indicated an interest as evidenced by a memorandum or other record on file prepared by an employee thereof.
  - (2) A holder may not deduct from the amount of any instrument subject to this section any charge imposed by reason of the failure to present the instrument for payment unless there is a valid and enforceable written contract between the holder and the owner of the instrument pursuant to which the holder may impose a charge, and the holder regularly imposes such charges and does not regularly reverse or otherwise cancel them.
- [2003 1st sp.s. c 13 § 2; 1983 c 179 § 5.]
- NOTES: Effective dates—2003 1st sp.s. c 13: See note following RCW 63.29.020.

### 63.29.060

#### Bank deposits and funds in financial organizations.

- (1) Any demand, savings, or matured time deposit with a banking or financial organization, including a deposit that is automatically renewable, and any funds paid toward the purchase of a share, a mutual investment certificate, or any other interest in a banking or financial organization is presumed abandoned unless the owner, within three years, has:
  - (a) In the case of a deposit, increased or decreased its amount or presented the passbook or other similar evidence of the deposit for the crediting of interest;
  - (b) Communicated in writing with the banking or financial organization concerning the property;
  - (c) Otherwise indicated an interest in the property as evidenced by a memorandum or other record on file prepared by an employee of the banking or financial organization;
  - (d) Owned other property to which subsection (1)(a), (b), or (c) of this section applies and if the banking or financial organization communicates in writing with the owner with regard to the property that would otherwise be presumed abandoned under this subsection at the address to which communications regarding the other property regularly are sent; or
  - (e) Had another relationship with the banking or financial organization concerning which the owner has:
    - (i) In the case of a deposit, increased or decreased the amount of the deposit or presented the passbook or other similar evidence of the deposit for the crediting of interest;
    - (ii) Communicated in writing with the banking or financial organization; or

(iii) Otherwise indicated an interest as evidenced by a memorandum or other record on file prepared by an employee of the banking or financial organization and if the banking or financial organization communicates in writing with the owner with regard to the property that would otherwise be abandoned under this subsection at the address to which communications regarding the other relationship regularly are sent.

(2) For purposes of subsection (1) of this section property includes interest and dividends.

(3) This chapter shall not apply to deposits made by a guardian or decedent's personal representative with a banking organization when the deposit is subject to withdrawal only upon the order of the court in the guardianship or estate proceeding.

(4) A holder may not impose with respect to property described in subsection (1) of this section any charge due to dormancy or inactivity or cease payment of interest unless:

(a) There is an enforceable written contract between the holder and the owner of the property pursuant to which the holder may impose a charge or cease payment of interest;

(b) For property in excess of ten dollars, the holder, no more than three months before the initial imposition of those charges or cessation of interest, has given written notice to the owner of the amount of those charges at the last known address of the owner stating that those charges will be imposed or that interest will cease, but the notice provided in this section need not be given with respect to charges imposed or interest ceased before June 30, 1983; and

(c) The holder regularly imposes such charges or ceases payment of interest and does not regularly reverse or otherwise cancel them or retroactively credit interest with respect to the property.

(5) Any property described in subsection (1) of this section that is automatically renewable is matured for purposes of subsection (1) of this section upon the expiration of its initial time period, or after one year if the initial period is less than one year, but in the case of any renewal to which the owner consents at or about the time of renewal by communicating in writing with the banking or financial organization or otherwise indicating consent as evidenced by a memorandum or other record on file prepared by an employee of the organization, the property is matured upon the expiration of the last time period for which consent was given. If, at the time provided for delivery in RCW 63.29.190, a penalty or forfeiture in the payment of interest would result from the delivery of the property, the time for delivery is extended until the time when no penalty or forfeiture would result.

[2003 1st sp.s. c 13 § 3; 1983 c 179 § 6.]

NOTES: Effective dates—2003 1st sp.s. c 13: See note following RCW 63.29.020.

### 63.29.070

#### Funds owing under life insurance policies.

(1) Funds held or owing under any life or endowment insurance policy or annuity contract that has matured or terminated are presumed abandoned if unclaimed for more than three years after the funds became due and payable as established from the records of the insurance company holding or owing the funds, but property described in subsection (3)(b) of this section is presumed abandoned if unclaimed for more than two years.

(2) If a person other than the insured or annuitant is entitled to the funds and an address of the person is not known to the company or it is not definite and certain from the records of the company who is entitled to the funds, it is presumed that the last known address of the person entitled to the funds is the same as the last known address of the insured or annuitant according to the records of the company.

(3) For purposes of this chapter, a life or endowment insurance policy or annuity contract not matured by actual proof of the death of the insured or annuitant according to the records of the company is matured and the proceeds due and payable if:

(a) The company knows that the insured or annuitant has died; or

(b)(i) The insured has attained, or would have attained if he or she were living, the limiting age under the mortality table on which the reserve is based;

(ii) The policy was in force at the time the insured attained, or would have attained, the limiting age specified in (b)(i) of this subsection; and

(iii) Neither the insured nor any other person appearing to have an interest

in the policy within the preceding two years, according to the records of the company, has assigned, readjusted, or paid premiums on the policy, subjected the policy to a loan, corresponded in writing with the company concerning the policy, or otherwise indicated an interest as evidenced by a memorandum or other record on file prepared by an employee of the company.

(4) For purposes of this chapter, the application of an automatic premium loan provision or other nonforfeiture provision contained in an insurance policy does not prevent a policy from being matured or terminated under subsection (1) of this section if the insured has died or the insured or the beneficiaries of the policy otherwise have become entitled to the proceeds thereof before the depletion of the cash surrender value of a policy by the application of those provisions.

(5) If the laws of this state or the terms of the life insurance policy require the company to give notice to the insured or owner that an automatic premium loan provision or other nonforfeiture provision has been exercised and the notice, given to an insured or owner whose last known address according to the records of the company is in this state, is undeliverable, the company shall make a reasonable search to ascertain the policyholder's correct address to which the notice must be mailed.

(6) Notwithstanding any other provision of law, if the company learns of the death of the insured or annuitant and the beneficiary has not communicated with the insurer within four months after the death, the company shall take reasonable steps to pay the proceeds to the beneficiary.

(7) Commencing two years after June 30, 1983, every change of beneficiary form issued by an insurance company under any life or endowment insurance policy or annuity contract to an insured or owner who is a resident of this state must request the following information:

(a) The name of each beneficiary, or if a class of beneficiaries is named, the name of each current beneficiary in the class;

(b) The address of each beneficiary; and

(c) The relationship of each beneficiary to the insured.

[2012 c 117 § 178; 2003 1st sp.s. c 13 § 4; 1983 c 179 § 7.]

NOTES: Effective dates—2003 1st sp.s. c 13: See note following RCW 63.29.020.

### 63.29.080

#### Deposits held by utilities.

(1) A deposit, including any interest thereon, made by a subscriber with a utility to secure payment or any sum paid in advance for utility services to be furnished, less any lawful deductions, that remains unclaimed by the owner for more than one year after termination of the services for which the deposit or advance payment was made is presumed abandoned.

(2) Any sum which a utility has been ordered to refund and which was received for utility services rendered in this state, together with any interest thereon, less any lawful deductions, that has remained unclaimed by the person appearing on the records of the utility entitled thereto for more than one year after the date it became payable in accordance with the final determination or order providing for the refund is presumed abandoned.

[1983 c 179 § 8.]

### 63.29.090

#### Refunds held by business associations.

Except to the extent otherwise ordered by the court or administrative agency, any sum that a business association has been ordered to refund by a court or administrative agency which has remained unclaimed by the owner for more than one year after it became payable in accordance with the final determination or order providing for the refund, whether or not the final determination or order requires any person entitled to a refund to make a claim for it, is presumed abandoned.

[1983 c 179 § 9.]

### 63.29.100

#### Stock and other intangible interests in business associations.

(1) Except as provided in subsections (2) and (5) of this section, stock or other intangible ownership interest in a business association, the existence of which is evidenced by records available to the association, is presumed abandoned and, with respect to the interest, the association is the holder, if a dividend, distribution, or other sum payable as a result of the interest



has remained unclaimed by the owner for three years and the owner within three years has not:

- (a) Communicated in writing with the association regarding the interest or a dividend, distribution, or other sum payable as a result of the interest; or
- (b) Otherwise communicated with the association regarding the interest or a dividend, distribution, or other sum payable as a result of the interest, as evidenced by a memorandum or other record on file with the association prepared by an employee of the association.

(2) At the expiration of a three-year period following the failure of the owner to claim a dividend, distribution, or other sum payable to the owner as a result of the interest, the interest is not presumed abandoned unless there have been at least five dividends, distributions, or other sums paid during the period, none of which has been claimed by the owner. If five dividends, distributions, or other sums are paid during the three-year period, the period leading to a presumption of abandonment commences on the date payment of the first such unclaimed dividend, distribution, or other sum became due and payable. If five dividends, distributions, or other sums are not paid during the presumptive period, the period continues to run until there have been five dividends, distributions, or other sums that have not been claimed by the owner.

(3) The running of the three-year period of abandonment ceases immediately upon the occurrence of a communication referred to in subsection (1) of this section. If any future dividend, distribution, or other sum payable to the owner as a result of the interest is subsequently not claimed by the owner, a new period of abandonment commences and relates back to the time a subsequent dividend, distribution, or other sum became due and payable.

(4) At the time any interest is presumed abandoned under this section, any dividend, distribution, or other sum then held for or owing to the owner as a result of the interest, and not previously presumed abandoned, is presumed abandoned.

(5) This chapter shall not apply to any stock or other intangible ownership interest enrolled in a plan that provides for the automatic reinvestment of dividends, distributions, or other sums payable as a result of the interest unless:

(a) The records available to the administrator of the plan show, with respect to any intangible ownership interest not enrolled in the reinvestment plan, that the owner has not within three years communicated in any manner described in subsection (1) of this section; or

(b) Three years have elapsed since the location of the owner became unknown to the association, as evidenced by the return of official shareholder notifications or communications by the postal service as undeliverable, and the owner has not within those three years communicated in any manner described in subsection (1) of this section. The three-year period from the return of official shareholder notifications or communications shall commence from the earlier of the return of the second such mailing or the date the holder discontinues mailings to the shareholder.

[2003 1st sp.s. c 13 § 5; 1996 c 45 § 1; 1983 c 179 § 10.]

NOTES: Effective dates—2003 1st sp.s. c 13: See note following RCW 63.29.020.

### 63.29.110

#### Property of business associations held in course of dissolution.

Intangible property distributable in the course of a dissolution of a business association which remains unclaimed by the owner for more than one year after the date specified for final distribution is presumed abandoned.

[1983 c 179 § 11.]

### 63.29.120

#### Property held by agents and fiduciaries.

(1) Intangible property and any income or increment derived therefrom held in a fiduciary capacity for the benefit of another person is presumed abandoned unless the owner, within three years after it has become payable or distributable, has increased or decreased the principal, accepted payment of principal or income, communicated concerning the property, or otherwise indicated an interest as evidenced by a memorandum or other record on file prepared by the fiduciary.

(2) Funds in an individual retirement account or a retirement plan for self-employed individuals or similar account or plan established pursuant to the

internal revenue laws of the United States are not payable or distributable within the meaning of subsection (1) of this section unless, under the terms of the account or plan, distribution of all or part of the funds would then be mandatory.

(3) For the purpose of this section, a person who holds property as an agent for a business association is deemed to hold the property in a fiduciary capacity for that business association alone, unless the agreement between him or her and the business association provides otherwise.

(4) For the purposes of this chapter, a person who is deemed to hold property in a fiduciary capacity for a business association alone is the holder of the property only insofar as the interest of the business association in the property is concerned, and the business association is the holder of the property insofar as the interest of any other person in the property is concerned.

[2012 c 117 § 179; 2003 1st sp.s. c 13 § 6; 1983 c 179 § 12.]

NOTES: Effective dates—2003 1st sp.s. c 13: See note following RCW 63.29.020.

### 63.29.130

#### Property held by courts and public agencies—When abandoned—Overpayments.

Intangible property held for the owner by a court, state or other government, governmental subdivision or agency, public corporation, public authority, or the United States or any instrumentality of the United States that remains unclaimed by the owner for more than two years after becoming payable or distributable is presumed abandoned. However, courts may retain overpayments made in connection with any litigation, including traffic, criminal, and noncriminal matters, in an amount less than or equal to ten dollars. These overpayments shall be remitted by the clerk of the court to the local treasurer for deposit in the local current expense fund.

[2007 c 183 § 1; 1993 c 498 § 2; 1983 c 179 § 13.]

### 63.29.133

#### Property held by landlord.

Intangible property held by a landlord as a result of a sheriff's sale pursuant to RCW 59.18.312 that remains unclaimed for a period of one year from the date of the sale is presumed abandoned.

[1992 c 38 § 9.]

NOTES: Intent—Effective date—1992 c 38: See notes following RCW 59.18.352.

### 63.29.135

#### Abandoned intangible property held by local government.

A local government holding abandoned intangible property that is not forwarded to the department of revenue, as authorized under RCW 63.29.190, shall not be required to maintain current records of this property for longer than five years after the property is presumed to be abandoned, and at that time may archive records of this intangible property and transfer the intangible property to its general fund. However, the local government shall remain liable to pay the intangible property to a person or entity subsequently establishing its ownership of this intangible property.

[1990 2nd ex.s. c 1 § 301.]

NOTES: Applicability—1990 2nd ex.s. c 1: "Any funds covered by RCW 63.29.190 that were received by the state prior to June 6, 1990, shall be retained by the state of Washington, and any such funds not remitted to the state prior to June 6, 1990, may be retained as provided for under RCW 63.29.190." [1990 2nd ex.s. c 1 § 303.]

Severability—1990 2nd ex.s. c 1: See note following RCW 82.14.300.

### 63.29.140

#### Gift certificates and credit memos.

(1) A gift certificate or a credit memo issued in the ordinary course of an issuer's business which remains unclaimed by the owner for more than three years after becoming payable or distributable is presumed abandoned.

(2) In the case of a gift certificate, the amount presumed abandoned is the price paid by the purchaser for the gift certificate. In the case of a credit memo, the amount presumed abandoned is the amount credited to the recipient of the memo.

(3) A gift certificate that is lawfully issued under chapter 19.240 RCW and that is presumed abandoned under this section may, but need not be, included in the report as provided under RCW 63.29.170(4). [2015 3rd sp.s. c 6 § 2102; 2004 c 168 § 15; 2003 1st sp.s. c 13 § 7; 1983 c 179 § 14.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

Application—2015 3rd sp.s. c 6 §§ 2101, 2102, 2106, 2108, and 2110: See note following RCW 63.29.190.

Effective date—2004 c 168 §§ 15 and 16: “Sections 15 and 16 of this act take effect January 1, 2005.” [2004 c 168 § 20.]

Effective dates—2003 1st sp.s. c 13: See note following RCW 63.29.020.

### **63.29.150**

#### **Wages.**

Unpaid wages, including wages represented by unrepresented payroll checks, owing in the ordinary course of the holder’s business which remain unclaimed by the owner for more than one year after becoming payable are presumed abandoned.

[1983 c 179 § 15.]

### **63.29.160**

#### **Contents of safe deposit box or other safekeeping repository.**

All tangible and intangible property held in a safe deposit box or any other safekeeping repository in this state in the ordinary course of the holder’s business and proceeds resulting from the sale of the property permitted by other law, which remain unclaimed by the owner for more than five years after the lease or rental period on the box or other repository has expired, are presumed abandoned.

[1983 c 179 § 16.]

### **63.29.165**

#### **Property in self-storage facility.**

The excess proceeds of a sale conducted pursuant to RCW 19.150.080 by an owner of a self-service storage facility to satisfy the lien and costs of storage which are not claimed by the occupant of the storage space or any other person which remains unclaimed for more than six months are presumed abandoned.

[1993 c 498 § 4; 1988 c 240 § 21.]

NOTES: Severability—1988 c 240: See RCW 19.150.904.

### **63.29.170**

#### **Report of abandoned property.**

(1) A person holding property presumed abandoned and subject to custody as unclaimed property under this chapter must report to the department concerning the property as provided in this section.

(2) The report must be verified and must include:

(a) Except with respect to travelers checks and money orders, the name, if known, and last known address, if any, of each person appearing from the records of the holder to be the owner of property with a value of more than fifty dollars presumed abandoned under this chapter;

(b) In the case of unclaimed funds of more than fifty dollars held or owing under any life or endowment insurance policy or annuity contract, the full name and last known address of the insured or annuitant and of the beneficiary according to the records of the insurance company holding or owing the funds;

(c) In the case of the contents of a safe deposit box or other safekeeping repository or in the case of other tangible property, a description of the property and the place where it is held and where it may be inspected by the department, and any amounts owing to the holder;

(d) The nature and identifying number, if any, or description of the property and the amount appearing from the records to be due, but items with a value of fifty dollars or less each may be reported in the aggregate;

(e) The date the property became payable, demandable, or returnable, and the date of the last transaction with the apparent owner with respect to the property; and

(f) Other information the department prescribes by rule as necessary for the administration of this chapter.

(3) If the person holding property presumed abandoned and subject to custody as unclaimed property is a successor to other persons who

previously held the property for the apparent owner or the holder has changed his or her name while holding the property, the holder shall file with the report all known names and addresses of each previous holder of the property.

(4) The report must be filed before November 1st of each year and shall include, except as provided in RCW 63.29.140(3), all property presumed abandoned and subject to custody as unclaimed property under this chapter that is in the holder’s possession as of the preceding June 30th. On written request by any person required to file a report, the department may postpone the reporting date.

(5)(a) Beginning July 1, 2016, reports due under this section must be filed electronically in a form or manner provided or authorized by the department. However, the department, upon request or its own initiative, may relieve any holder or class of holders from the electronic filing requirement under this subsection for good cause as determined by the department.

(b) For purposes of this subsection, “good cause” means:

(i) A circumstance or condition exists that, in the department’s judgment, prevents the holder from electronically filing the report due under this section; or

(ii) The department determines that relief from the electronic filing requirement under this subsection supports the efficient or effective administration of this chapter.

(6) After May 1st, but before August 1st, of each year in which a report is required by this section, the holder in possession of property presumed abandoned and subject to custody as unclaimed property under this chapter must send written notice to the apparent owner at the last known address informing him or her that the holder is in possession of property subject to this chapter if:

(a) The holder has in its records an address for the apparent owner which the holder’s records do not disclose to be inaccurate;

(b) The claim of the apparent owner is not barred by the statute of limitations; and

(c) The property has a value of more than seventy-five dollars.

[2015 3rd sp.s. c 6 § 2103; 2004 c 168 § 16; 2003 c 237 § 1; 1996 c 45 § 2; 1993 c 498 § 7; 1983 c 179 § 17.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

Effective date—2004 c 168 §§ 15 and 16: See note following RCW 63.29.140.

### **63.29.180**

#### **Notice and publication of information about unclaimed property.**

(1) The department must cause a notice to be published not later than November 1st, immediately following the report required by RCW 63.29.170 in the printed or online version of a newspaper of general circulation within this state, which the department determines is most likely to give notice to the apparent owner of the property.

(2) The published notice must be entitled “Notice to Owners of Unclaimed Property” and contain a summary explanation of how owners may obtain information about unclaimed property reported to the department.

(3) Not later than September 1st, immediately following the report required by RCW 63.29.170, the department must mail a notice to each person whose last known address is listed in the report and who appears to be entitled to property with a value of more than seventy-five dollars presumed abandoned under this chapter and any beneficiary of a life or endowment insurance policy or annuity contract for whom the department has a last known address. The department is not required to mail notice under this subsection if the address listed in the report appears to the department to be insufficient for the purpose of the delivery of mail.

(4) The mailed notice must contain:

(a) A statement that, according to a report filed with the department, property is being held to which the addressee appears entitled; and

(b) The name of the person reporting the property and the type of property described in the report.

(5) This section is not applicable to sums payable on travelers checks, money orders, and other written instruments presumed abandoned under RCW 63.29.040.

[2015 3rd sp.s. c 6 § 2104; 2005 c 367 § 2; 2003 c 237 § 2; 1993 c 498 § 9; 1986 c 84 § 1; 1983 c 179 § 18.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.190

#### Payment or delivery of abandoned property.

(1)(a) Except as otherwise provided in subsections (2) and (3) of this section, a person who is required to file a report under RCW 63.29.170 must pay or deliver to the department all abandoned property required to be reported at the time of filing the report. Beginning July 1, 2016, holders who are required to file a report electronically under this chapter must remit payments under this section by electronic funds transfer or other form of electronic payment acceptable to the department. However, the department, upon request or its own initiative, may relieve any holder or class of holders from the electronic payment requirement under this subsection for good cause as determined by the department.

(b) For purposes of this subsection, "good cause" means:

(i) A circumstance or condition exists that, in the department's judgment, prevents the holder from remitting payments due under this section electronically; or

(ii) The department determines that relief from the electronic payment requirement under this subsection supports the efficient or effective administration of this chapter.

(2)(a) Counties, cities, towns, and other municipal and quasi-municipal corporations that hold funds representing warrants canceled pursuant to RCW 36.22.100 and 39.56.040, uncashed checks, and property tax overpayments or refunds may retain the funds until the owner notifies them and establishes ownership as provided in RCW 63.29.135. Counties, cities, towns, or other municipal or quasi-municipal corporations must provide to the department a report of property it is holding pursuant to this section. The report must identify the property and owner in the manner provided in RCW 63.29.170 and the department must publish the information as provided in RCW 63.29.180.

(b)(i) A public transportation authority that holds funds representing value on abandoned fare cards may retain the funds until the owner notifies the authority and establishes ownership as provided in RCW 63.29.135.

(ii) For the purposes of this subsection (2)(b), "public transportation authority" means a municipality, as defined in RCW 35.58.272, a regional transit authority authorized by chapter 81.112 RCW, a public mass transportation system authorized by chapter 47.60 RCW, or a city transportation authority authorized by chapter 35.95A RCW.

(3)(a) The contents of a safe deposit box or other safekeeping repository presumed abandoned under RCW 63.29.160 and reported under RCW 63.29.170 must be paid or delivered to the department within six months after the final date for filing the report required by RCW 63.29.170.

(b) If the owner establishes the right to receive the abandoned property to the satisfaction of the holder before the property has been delivered or it appears that for some other reason the presumption of abandonment is erroneous, the holder need not pay or deliver the property to the department, and the property will no longer be presumed abandoned. In that case, the holder must file with the department a verified written explanation of the proof of claim or of the error in the presumption of abandonment.

(4) The holder of an interest under RCW 63.29.100 must deliver a duplicate certificate or other evidence of ownership if the holder does not issue certificates of ownership to the department. Upon delivery of a duplicate certificate to the department, the holder and any transfer agent, registrar, or other person acting for or on behalf of a holder in executing or delivering the duplicate certificate is relieved of all liability of every kind in accordance with RCW 63.29.200 to every person, including any person acquiring the original certificate or the duplicate of the certificate issued to the department, for any losses or damages resulting to any person by the issuance and delivery to the department of the duplicate certificate.

[2015 3rd sp.s. c 6 § 2105. Prior: 2005 c 502 § 4; 2005 c 367 § 3; 2005 c 285 § 2; 1993 c 498 § 8; 1991 c 311 § 7; 1990 2nd ex.s. c 1 § 302; 1983 c 179 § 19.]

#### NOTES:

Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

Effective date—2005 c 502: See note following RCW 1.12.070.

Severability—1991 c 311: See note following RCW 82.14.310.

Applicability—1990 2nd ex.s. c 1: See note following RCW 63.29.135.

Severability—1990 2nd ex.s. c 1: See note following RCW 82.14.300.

### 63.29.191

#### Penalty and interest waiver—Amounts payable—Property deliverable. (Expires January 1, 2018.)

(1) Except as otherwise provided in subsections (2) through (4) of this section, the department must waive all penalties and interest on amounts payable or property deliverable under this chapter if before November 1, 2016, the holder:

(a) Completes an application for a penalty and interest waiver under this section in the form and manner prescribed by the department;

(b) Files a report as required by this chapter that includes all property for which the penalty and interest waiver is requested; and

(c) Pays and delivers all amounts and property identified on that report.

(2) This section does not apply to any amounts or property that have been paid, delivered, or reported to the department before July 1, 2015.

(3) This section does not apply to any amounts or property included in an assessment or that have otherwise been identified through an investigation or examination.

(4) Except as authorized under RCW 63.29.200, a holder may not seek a refund for any amounts or property paid or delivered to the department under this section, or otherwise challenge whether such amounts or property were properly due under this chapter.

(5) All amounts reported, paid, and delivered under this section are subject to verification by the department. A grant by the department of any waiver under this section does not preclude assessment for amounts due or property deliverable that have not been paid or delivered to the department.

(6) After October 31, 2016, if the department determines it is unable to effectively implement any of the mandatory penalty provisions of RCW 63.29.340 as amended by RCW 63.29.340, the department may waive all mandatory penalties and interest under RCW 63.29.340 for all holders until October 31, 2017.

(7) The department must publicize the availability of the penalty waivers provided in this section.

(8) This section expires January 1, 2018.

[2015 3rd sp.s. c 6 § 2109.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.192

#### Penalty and interest paid in excess—Refunds—Returns.

(1)(a) If, upon receipt of an application by a holder for a refund or return of property, or upon an examination of the report or records of any holder, it is determined by the department that any amount, interest, or penalty has been paid in excess of that properly due under this chapter or that any property was delivered to the department under this chapter in error, then with the exception of amounts delivered by the department to a claimant under RCW 63.29.240, the excess amount must be refunded to the holder, or the property delivered in error returned to the holder, as the case may be.

(b)(i) Except as otherwise provided in RCW 63.29.200(2) or this section, no refund or return of property may be made for any amount or property paid or delivered, or for any interest or penalty paid, more than six years after the end of the calendar year in which the payment or delivery occurred.

(ii) The expiration of the limitations period in this subsection will not bar a refund or the return of property if a complete application for such refund or return of property was received by the department before the expiration of such limitations period.

(2) The execution of a written waiver signed by the holder and the department will extend the time for making a refund of any amounts paid, or a return of property delivered in error, during, or attributable to, the years covered by the waiver if, prior to the expiration of the waiver period, a complete application for refund or return of such amounts or property is made by the holder or the department discovers a refund is due or a return of property under this section is required.

(3) For purposes of subsections (1) and (2) of this section, an application for a refund or return of property is complete if it includes information the department deems sufficient to substantiate the holder's claim for a refund or return of property. If the department receives an incomplete application before the expiration of the limitations period in subsection (1)(b)(i) of this section or before the expiration of an applicable waiver period as authorized under subsection (2) of this section, the department must provide the holder written notice of the deficiencies of information in the application and grant the holder thirty days from the date of such notice to provide

sufficient documentation to substantiate the holder's claim for a refund or return of property. The department may, at its sole discretion, grant a holder up to an additional ninety days to substantiate its claim and specify in a written notice the expiration date of such additional period. If the holder provides sufficient substantiation documentation to the department within the additional time granted but after the expiration of the limitations period in subsection (1)(b)(i) of this section or an applicable waiver period as authorized under subsection (2) of this section, the holder will be deemed to have provided a complete application before the expiration of such limitations or waiver period. This subsection (3) may not be interpreted as governing the administration of applications for refund or return of property other than for purposes of the limitations period established in this section. (4) Any such refunds must be made by means of vouchers approved by the department and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide. However, persons who are required to pay amounts due under this chapter electronically must have any refunds paid by electronic funds transfer if the department has the necessary account information to facilitate a refund by electronic funds transfer.

(5) Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for amounts, penalties, or interest paid by the holder, and costs, in a suit by any holder must be paid in the same manner, as provided in subsection (4) of this section, upon the filing with the department of a certified copy of the order or judgment of the court.

(6) Interest at the rate computed under RCW 82.32.050(2) must be added to the amount of any refund allowed by the department or any court. Interest must be computed from the date the department received the excess payment, until the date the refund is issued.

[2015 3rd sp.s. c 6 § 2110.]

NOTES: Application—2015 3rd sp.s. c 6 §§ 2101, 2102, 2106, 2108, and 2110: "(1) Section 2101 of this act applies only with respect to gift certificates issued on or after July 1, 2015.

(2) Section 2102 of this act applies only with respect to gift certificates issued on or after July 1, 2015.

(3) Section 2106 of this act applies only with respect to original assessments issued on or after July 1, 2015.

(4) Section 2108 of this act applies only with respect to reports initially due, or property initially payable or deliverable, or other duties that arise initially on or after the effective date of section 2108 of this act.

(5) Section 2110 of this act applies only with respect to (a) requests for refund or the return of property, where the request is originally received by the department on or after July 1, 2015, and (b) excess payments or property improperly delivered, where such excess payments or improper delivery are discovered by the department on or after July 1, 2015." [2015 3rd sp.s. c 6 § 2114.]

\*Reviser's note: The effective date of section 2108 of this act is contingent. See note following RCW 63.29.340.

Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.193

#### **Petition for review—Denied application for refund or return.**

Any person having been issued an assessment by the department, or a denial of an application for a refund or return of property, under the provisions of this chapter is entitled to a review by the department conducted in accordance with the provisions of RCW 34.05.410 through 34.05.494, subject to judicial review under RCW 34.05.510 through 34.05.598. A petition for review under this section is timely if received in writing by the department before the due date of the assessment, including any extension of the due date granted by the department, or in the case of a refund or return application, thirty days after the department rejects the application in writing, regardless of any subsequent action by the department to reconsider its initial decision. The period for filing a petition for review under this section may be extended as provided in a rule adopted by the department under chapter 34.05 RCW or upon a written agreement signed by the holder and the department.

[2015 3rd sp.s. c 6 § 2111.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.194

#### **Appeal of payment or delivered property.**

(1) Any person who has paid or delivered property to the department under the provisions of this chapter, except one who has failed to keep and preserve records as required in this chapter, feeling aggrieved by such payment or delivery, may appeal to the superior court of Thurston county. The person filing a notice of appeal under this section is deemed the plaintiff, and the department, the defendant.

(2) An appeal under this section must be made within:

(a) The time limitation for a refund provided in RCW 63.29.192; or

(b) Thirty days after the department rejects in writing an application for refund or return of property, regardless of any subsequent action by the department to reconsider its initial decision, if:

(i) An application for refund or return of property has been made to the department within the time limitation provided in (a) of this subsection (2) or the limitation provided in RCW 63.29.200(2), as applicable; and

(ii) The time limitation provided under this subsection (2)(b) is later than the time limitation provided in (a) of this subsection (2).

(3)(a) In an appeal filed under this section, the plaintiff must set forth the amount or property, if any, payable or deliverable on the report or assessment that the plaintiff is contesting, which the holder concedes to be the correct amount payable or deliverable, and the reason why the amount payable or deliverable should be reduced or abated.

(b) The appeal is perfected only by serving a copy of the notice of appeal upon the department and filing the original with proof of service with the clerk of the superior court of Thurston county, within the time specified in subsection (2) of this section.

(4)(a) The trial in the superior court on appeal must be de novo and without the necessity of any pleadings other than the notice of appeal. At trial, the burden is on the plaintiff to (i) prove that the amount paid by that person is incorrect, either in whole or in part, or the property in question was delivered in error to the department, and (ii) establish the correct amount payable or the property required to be delivered to the department, if any. (b) Both parties are entitled to subpoena the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant, and material to determine the correct amount due, if any, that should be paid by the plaintiff.

(c) Either party may seek appellate review in the same manner as other civil actions are appealed to the appellate courts.

(5) An appeal may be maintained under this section without the need for the plaintiff to first:

(a) Protest against the payment of any amount due or reportable under this chapter or to make any demand to have such amount refunded or returned; or

(b) Petition the department for a refund, return of property, or a review of its action as authorized in RCW 63.29.193.

(6) No court action or proceeding of any kind may be maintained by the plaintiff to recover any amount paid, delivered, or reported to the department under this chapter, except as provided in this section or as may be available to the plaintiff under RCW 34.05.510 through 34.05.598.

(7) No appeal may be maintained under this section with respect to matters reviewed by the department under the provisions of chapter 34.05 RCW. [2015 3rd sp.s. c 6 § 2112.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.195

#### **Agreement—Established between a holder and the department.**

(1) The department may enter into an agreement in writing with any holder with respect to any duties under this chapter or any property or amounts due under this chapter, including penalties and interest.

(2) Upon its execution by all parties, the agreement is final and conclusive as to the periods, property, and any other matters expressly covered by the agreement. Except upon a showing of fraud or malfeasance, or of misrepresentation of a material fact:

(a) The agreement may not be reopened as to the matters agreed upon, nor may the agreement be modified, by any officer, employee, or agent of the state, or the holder; and

(b) In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, or refund,

or credit made in accordance with the agreement, may not be annulled, modified, set aside, or disregarded.

(3) No agreement under this section may affect a holder's obligations to an owner or an owner's rights against a holder, except as expressly provided in RCW 63.29.200.

(4) No agreement under this section may include any indemnification of any holder for amounts or property that has not been paid or delivered to the department. Nothing in this subsection (4) may be construed to affect the finality and conclusiveness of any agreement under this section to the extent provided in subsection (2) of this section.

[2015 3rd sp.s. c 6 § 2113.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.200

#### **Custody by state—Holder relieved from liability—Reimbursement of holder paying claim—Reclaiming for owner—Defense of holder—Payment of safe deposit box or repository charges.**

(1) Upon the payment or delivery of property to the department, the state assumes custody and responsibility for the safekeeping of the property. A person who pays or delivers property to the department in good faith is relieved of all liability to the extent of the value of the property paid or delivered for any claim then existing or which thereafter may arise or be made in respect to the property.

(2) A holder who has paid money to the department pursuant to this chapter may make payment to any person appearing to the holder to be entitled to payment and, upon filing proof of payment and proof that the payee was entitled thereto, the department shall promptly reimburse the holder for the payment without imposing any fee or other charge. If reimbursement is sought for a payment made on an instrument, including a travelers check or money order, the holder must be reimbursed under this subsection upon filing proof that the instrument was duly presented and that payment was made to a person who appeared to the holder to be entitled to payment. The holder must be reimbursed for payment made under this subsection even if the payment was made to a person whose claim was barred under RCW 63.29.290(1).

(3) A holder who has delivered property (including a certificate of any interest in a business association) other than money to the department pursuant to this chapter may reclaim the property if still in the possession of the department, without paying any fee or other charge, upon filing proof that the owner has claimed the property from the holder.

(4) The department may accept the holder's affidavit as sufficient proof of the facts that entitle the holder to recover money and property under this section.

(5) If the holder pays or delivers property to the department in good faith and thereafter another person claims the property from the holder or another state claims the money or property under its laws relating to escheat or abandoned or unclaimed property, the department, upon written notice of the claim, shall defend the holder against the claim and indemnify the holder against any liability on the claim.

(6) For the purposes of this section, "good faith" means that:

(a) Payment or delivery was made in a reasonable attempt to comply with this chapter;

(b) The person delivering the property was not a fiduciary then in breach of trust in respect to the property and had a reasonable basis for believing, based on the facts then known to him or her, that the property was abandoned for the purposes of this chapter; and

(c) There is no showing that the records pursuant to which the delivery was made did not meet reasonable commercial standards of practice in the industry.

(7) Property removed from a safe deposit box or other safekeeping repository is received by the department subject to the holder's right under this subsection to be reimbursed for the actual cost of the opening and to any valid lien or contract providing for the holder to be reimbursed for unpaid rent or storage charges. The department shall reimburse or pay the holder out of the proceeds remaining after deducting the department's selling cost. The liability of the department for this reimbursement to the holder shall be limited to the proceeds of the sale of the property remaining after the deduction of the department's costs.

[2012 c 117 § 180; 1983 c 179 § 20.]

### 63.29.210

#### **Crediting of dividends, interest, or increments to owner's account.**

Whenever property other than money is paid or delivered to the department under this chapter, the owner is entitled to receive from the department any dividends, interest, or other increments realized or accruing on the property at or before liquidation or conversion thereof into money.

[1983 c 179 § 21.]

### 63.29.220

#### **Public sale of abandoned property.**

(1) Except as otherwise provided in this section, the department, within five years after the receipt of abandoned property, must sell it to the highest bidder at public sale in whatever city in the state affords in the judgment of the department the most favorable market for the property involved. The department may decline the highest bid and reoffer the property for sale if, in the judgment of the department, the bid is insufficient. If, in the judgment of the department, the probable cost of sale exceeds the value of the property, it need not be offered for sale. Any sale held under this subsection must be preceded by a single publication of notice, at least three weeks in advance of sale, in a newspaper of general circulation in the county in which the property is to be sold.

(2)(a) Except as otherwise provided in this subsection (2)(a), the department must sell all securities delivered to the department as required by this chapter as soon as practicable, in the judgment of the department, after receipt by the department. However, this subsection does not apply with respect to any securities that, in the judgment of the department, cannot be sold, are worthless, or are not cost-effective to sell.

(b) Securities listed on an established stock exchange must be sold at prices prevailing at the time of sale on the exchange. Other securities may be sold over the counter at prices prevailing at the time of sale or by any other method the department considers advisable. All securities may be sold over the counter at prices prevailing at the time of the sale, or by any other method the department deems advisable.

(c)(i) Except as otherwise provided in this subsection (2)(c), a person making a claim under this chapter with respect to securities is only entitled to receive the proceeds received from sale, less any amounts deducted pursuant to RCW 63.29.230(2), even if the sale of the securities has not been completed at the time the department receives the claim. However, if the department receives a claim for securities and the department has not ordered those securities to be sold as of the time the claim is received by the department, the claimant is entitled to receive either the securities delivered to the department by the holder, or the proceeds received from the sale, less any amounts deducted pursuant to RCW 63.29.230(2).  
(ii) With respect to securities that, in the judgment of the department, cannot be sold or are not cost-effective to sell and that remain in the possession of the department, a person making a claim under this chapter is only entitled to receive the securities delivered to the department by the holder.

(d) No person has any claim under this chapter against the state, the holder, any transfer agent, registrar, or other person acting for or on behalf of a holder for or on account of any appreciation or depreciation in the value of the property occurring after delivery by the holder to the department.

(3) The purchaser of property at any sale conducted by the department pursuant to this chapter takes the property free of all claims of the owner or previous holder thereof and of all persons claiming through or under them. The department must execute all documents necessary to complete the transfer of ownership.

[2011 2nd sp.s. c 8 § 1; 2005 c 367 § 4; 1996 c 45 § 3; 1993 c 498 § 10; 1983 c 179 § 22.]

NOTES: Application—2011 2nd sp.s. c 8: "(1) Section 1(2)(a) of this act applies with respect to securities the department of revenue holds as of December 20, 2011, as well as securities delivered to the department of revenue after December 20, 2011.

(2) Section 1(2)(c)(i) of this act applies with respect to claims received by the department of revenue on or after December 20, 2011." [2011 2nd sp.s. c 8 § 3.]

Effective date—2011 2nd sp.s. c 8: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [December 20, 2011]." [2011 2nd sp.s. c 8 § 4.]

### 63.29.230

#### Deposit of funds.

(1) Except as otherwise provided by this section, the department shall promptly deposit in the general fund of this state all funds received under this chapter, including the proceeds from the sale of abandoned property under RCW 63.29.220. The department shall retain in a separate trust fund an amount not less than two hundred fifty thousand dollars from which prompt payment of claims duly allowed must be made by the department. Before making the deposit, the department shall record the name and last known address of each person appearing from the holders' reports to be entitled to the property and the name and last known address of each insured person or annuitant and beneficiary and with respect to each policy or contract listed in the report of an insurance company its number, and the name of the company. The record must be available for public inspection at all reasonable business hours.

(2) The department of revenue may pay from the trust fund provided in subsection (1) of this section any costs of administering this chapter. [1983 c 179 § 23.]

### 63.29.240

#### Filing of claim with department.

(1) A person, excluding another state, claiming an interest in any property paid or delivered to the department may file with it a claim on a form prescribed by it and verified by the claimant.

(2) The department must consider each claim within ninety days after it is filed and give written notice to the claimant if the claim is denied in whole or in part. The notice may be given by mailing it to the last address, if any, stated in the claim as the address to which notices are to be sent. If no address for notices is stated in the claim, the notice may be mailed to the last address, if any, of the claimant as stated in the claim. No notice of denial need be given if the claim fails to state either the last address to which notices are to be sent or the address of the claimant.

(3)(a) If a claim is allowed, the department must pay over or deliver to the claimant the property or the amount the department actually received or the net proceeds if it has been sold by the department, together with any additional amount required by RCW 63.29.210. Nothing in this subsection (3)(a) may be construed to modify RCW 63.29.220(2)(c).

(b) If the property claimed was interest-bearing to the owner on the date of surrender by the holder, the department also must pay interest at the legal rate or any lesser rate the property earned while in the possession of the holder. Interest begins to accrue when the property is delivered to the department and ceases on the earlier of the expiration of ten years after delivery or the date on which payment is made to the owner. No interest on interest-bearing property is payable for any period before June 30, 1983.

(4) Any holder who pays the owner for property that has been delivered to the state and which, if claimed from the department, would be subject to subsection (3) of this section must add interest as provided in subsection (3) of this section. The added interest must be repaid to the holder by the department in the same manner as the principal.

[2011 2nd sp.s. c 8 § 2; 1983 c 179 § 24.]

NOTES: Effective date—2011 2nd sp.s. c 8: See note following RCW 63.29.220.

### 63.29.250

#### Claim of another state to recover property—Procedure.

(1) At any time after property has been paid or delivered to the department under this chapter another state may recover the property if:

(a) The property was subjected to custody by this state because the records of the holder did not reflect the last known address of the apparent owner when the property was presumed abandoned under this chapter, and the other state establishes that the last known address of the apparent owner or other person entitled to the property was in that state and under the laws of that state the property escheated to or was subject to a claim of abandonment by that state;

(b) The last known address of the apparent owner or other person entitled to the property, as reflected by the records of the holder, is in the other state and under the laws of that state the property has escheated to or become subject to a claim of abandonment by that state;

(c) The records of the holder were erroneous in that they did not accurately reflect the actual owner of the property and the last known address of

the actual owner is in the other state and under the laws of that state the property escheated to or was subject to a claim of abandonment by that state;

(d) The property was subjected to custody by this state under RCW 63.29.030(6) and under the laws of the state of domicile of the holder the property has escheated to or become subject to a claim of abandonment by that state; or

(e) The property is the sum payable on a travelers check, money order, or other similar instrument that was subjected to custody by this state under RCW 63.29.040, and the instrument was purchased in the other state, and under the laws of that state the property escheated to or became subject to a claim of abandonment by that state.

(2) The claim of another state to recover escheated or abandoned property must be presented in a form prescribed by the department, who shall decide the claim within ninety days after it is presented. The department shall allow the claim if it determines that the other state is entitled to the abandoned property under subsection (1) of this section.

(3) The department shall require a state, before recovering property under this section, to agree to indemnify this state and its officers and employees against any liability on a claim for the property. [1983 c 179 § 25.]

### 63.29.260

#### Action to establish claim.

A person aggrieved by a decision of the department or whose claim has not been acted upon within ninety days after its filing may bring an action to establish the claim in the superior court of Thurston county naming the department as a defendant. The action must be brought within ninety days after the decision of the department or within one hundred eighty days after the filing of the claim if the department has failed to act on it. [1983 c 179 § 26.]

### 63.29.270

#### Election to take payment or delivery.

(1) The department may decline to receive any property reported under this chapter which it considers to have a value less than the expense of giving notice and of sale. If the department elects not to receive custody of the property, the holder shall be notified within one hundred twenty days after filing the report required under RCW 63.29.170. The holder then may dispose of the property in such manner as it sees fit. No action or proceeding may be maintained against the holder for or on account of any action taken by the holder pursuant to this subsection with respect to the property.

(2) A holder, with the written consent of the department and upon conditions and terms prescribed by it, may report and deliver property before the property is presumed abandoned. Property delivered under this subsection must be held by the department and is not presumed abandoned until such time as it otherwise would be presumed abandoned under this chapter. [1983 c 179 § 27.]

### 63.29.280

#### Destruction or disposition of property having insubstantial commercial value—Immunity from liability.

If the department determines after investigation that any property delivered under this chapter has insubstantial commercial value, the department may destroy or otherwise dispose of the property at any time. No action or proceeding may be maintained against the state or any officer or against the holder for or on account of any action taken by the department pursuant to this section. Original documents which the department has identified to be destroyed and which have legal significance or historical interest may be surrendered to the state historical museum or to the state library. [2005 c 367 § 5; 1983 c 179 § 28.]

### 63.29.290

#### Periods of limitation.

(1) The expiration, after September 1, 1979, of any period of time specified by contract, statute, or court order, during which a claim for money or property can be made or during which an action or proceeding may be commenced or enforced to obtain payment of a claim for money or to

recover property, does not prevent the money or property from being presumed abandoned or affect any duty to file a report or to pay or deliver abandoned property to the department as required by this chapter.

(2) Except as otherwise provided in this section, no action or proceeding may be commenced by the department with respect to any duty of a holder under this chapter more than six years after the duty arose.

(3) No action or proceeding may be commenced by the department with respect to any assessment under this chapter more than three years after the later of (a) the due date for payment of the assessment including any extension granted by the department or (b) thirty days after the final decision on any petition for review under RCW 63.29.193.

[2015 3rd sp.s. c 6 § 2106; 1983 c 179 § 29.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

Application—2015 3rd sp.s. c 6 §§ 2101, 2102, 2106, 2108, and 2110: See note following RCW 63.29.190.

### 63.29.300

#### Requests for reports and examination of records.

(1) The department may require any person who has not filed a report to file a verified report stating whether or not the person is holding any unclaimed property reportable or deliverable under this chapter. Nothing in this chapter requires reporting of property which is not subject to payment or delivery.

(2) The department, at reasonable times and upon reasonable notice, may examine the records of any person to determine whether the person has complied with the provisions of this chapter. The department may conduct the examination even if the person believes it is not in possession of any property reportable or deliverable under this chapter.

(3) If a person is treated under RCW 63.29.120 as the holder of the property only insofar as the interest of the business association in the property is concerned, the department, pursuant to subsection (2) of this section, may examine the records of the person if the department has given the notice required by subsection (2) of this section to both the person and the business association at least ninety days before the examination.

(4) Material obtained by any person during any examination authorized under this chapter, or whether the holder was, is being, or will be examined or subject to an examination, is confidential information and may not be disclosed to any person except as provided in RCW 63.29.380.

(5) If an examination of the records of a person results in the disclosure of property reportable and payable or deliverable under this chapter, the department must assess against the person the amount that should have been reported and paid as determined or approved by the department. An assessment must also include a demand to deliver any property that should have been reported and delivered to the department under this chapter. The assessment must include interest and penalties as provided in RCW 63.29.340. The department may assess the cost of the examination against the holder at the rate of one hundred forty dollars a day for each examiner, but in no case may the charges exceed the lesser of three thousand dollars or the value of the property found to be reportable and payable or deliverable. No assessment for costs may be imposed when the person proves that failure to report and deliver property was inadvertent. The cost of examination made pursuant to subsection (3) of this section may be imposed only against the business association.

(6) If a holder fails after June 30, 1983, to maintain the records required by RCW 63.29.310 and the records of the holder available for the periods subject to this chapter are insufficient to permit the preparation of a report, the department may assess such amounts as may reasonably be estimated from any available records.

(7)(a) Except as provided in (b) of this subsection, all amounts and property identified in any assessment issued by the department under this section must be paid or delivered to the department within thirty days of issuance.

(b) If a timely petition for review of an assessment is filed with the department as provided in RCW 63.29.193, only the uncontested amounts and property must be paid or delivered to the department within thirty days of the issuance of the assessment.

[2015 3rd sp.s. c 6 § 2107; 1983 c 179 § 30.]

NOTES: Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.

### 63.29.310

#### Retention of records.

(1) Every holder required to file a report under RCW 63.29.170, as to any property for which it has obtained the last known address of the owner, shall maintain a record of the name and last known address of the owner for six years after the property becomes reportable, except to the extent that a shorter time is provided in subsection (2) of this section or by rule of the department.

(2) Any business association that sells in this state its travelers checks, money orders, or other similar written instruments, other than third-party bank checks on which the business association is directly liable, or that provides such instruments to others for sale in this state, shall maintain a record of those instruments while they remain outstanding, indicating the state and date of issue for three years after the date the property is reportable.

[1983 c 179 § 31.]

### 63.29.320

#### Enforcement.

The department may bring an action in a court of competent jurisdiction to enforce this chapter.

[1983 c 179 § 32.]

### 63.29.330

#### Interstate agreements and cooperation—Joint and reciprocal actions with other states.

(1) The department may enter into agreements with other states to exchange information needed to enable this or another state to audit or otherwise determine unclaimed property that it or another state may be entitled to subject to a claim of custody. The department by rule may require the reporting of information needed to enable compliance with agreements made pursuant to this section and prescribe the form.

(2) To avoid conflicts between the department's procedures and the procedures of administrators in other jurisdictions that enact the Uniform Unclaimed Property Act, the department, so far as is consistent with the purposes, policies, and provisions of this chapter, before adopting, amending or repealing rules, shall advise and consult with administrators in other jurisdictions that enact substantially the Uniform Unclaimed Property Act and take into consideration the rules of administrators in other jurisdictions that enact the Uniform Unclaimed Property Act.

(3) The department may join with other states to seek enforcement of this chapter against any person who is or may be holding property reportable under this chapter.

(4) At the request of another state, the attorney general of this state may bring an action in the name of the administrator of the other state in any court of competent jurisdiction to enforce the unclaimed property laws of the other state against a holder in this state of property subject to escheat or a claim of abandonment by the other state, if the other state has agreed to pay expenses incurred by the attorney general in bringing the action.

(5) The department may request that the attorney general of another state or any other person bring an action in the name of the department in the other state. This state shall pay all expenses including attorney's fees in any action under this subsection. The department may agree to pay the person bringing the action attorney's fees based in whole or in part on a percentage of the value of any property recovered in the action. Any expenses paid pursuant to this subsection may not be deducted from the amount that is subject to the claim by the owner under this chapter.

[1983 c 179 § 33.]

### 63.29.340

#### Interest and penalties. (Effective July 1, 2017.)

(1) A person who fails to pay or deliver property when due is required to pay to the department interest at the rate as computed under RCW 82.32.050(2) from the date the property should have been paid or delivered until the property is paid or delivered. However, the department must waive or cancel interest imposed under this subsection if:

(a) The department finds that the failure to pay or deliver the property within the time prescribed by this chapter was the result of circumstances beyond the person's control sufficient for waiver or cancellation of interest under

RCW 82.32.105;

(b) The failure to timely pay or deliver the property within the time prescribed by this chapter was the direct result of written instructions given to the person by the department; or

(c) The extension of a due date for payment or delivery under an assessment issued by the department was not at the person's request and was for the sole convenience of the department.

(2) If a person fails to file any report or to pay or deliver any amounts or property when due under a report required under this chapter, there is assessed a penalty equal to ten percent of the amount unpaid and the value of any property not delivered.

(3) If an examination results in an assessment for amounts unpaid or property not delivered, there is assessed a penalty equal to ten percent of the amount unpaid and the value of any property not delivered.

(4) If a person fails to pay or deliver to the department by the due date any amounts or property due under an assessment issued by the department to the person, there is assessed an additional penalty of five percent of the amount unpaid and the value of any property not delivered.

(5) Penalties under subsections (2) through (4) of this section may be waived or canceled only if the department finds that the failure to pay or deliver within the time prescribed by this chapter was the result of circumstances beyond the person's control sufficient for waiver or cancellation of penalties under RCW 82.32.105.

(6) If a person willfully fails to file a report or to provide written notice to apparent owners as required under this chapter, the department may assess a civil penalty of one hundred dollars for each day the report is withheld or the notice is not sent, but not more than five thousand dollars.

(7) If a holder, having filed a report, failed to file the report electronically as required by RCW 63.29.170, or failed to pay electronically any amounts due under the report as required by RCW 63.29.190, the department must assess a penalty equal to five percent of the amount payable or deliverable under the report, unless the department grants the taxpayer relief from the electronic filing and payment requirements. Total penalties assessed under this subsection may not exceed five percent of the amount payable and value of property deliverable under the report.

(8) The penalties imposed in this section are cumulative.  
[2015 3rd sp.s. c 6 § 2108; 2011 c 96 § 45. Prior: 1996 c 149 § 11; 1996 c 45 § 4; 1983 c 179 § 34.]

**NOTES:**

Contingent effective date—2015 3rd sp.s. c 6 § 2108: "(1) Section 2108 of this act takes effect July 1, 2016, unless the department of revenue determines that it is unable to efficiently and effectively implement any of the provisions of section 2108 of this act, in which case section 2108 of this act takes effect July 1, 2017.

(2) The department of revenue must provide written notice of the effective date of section 2108 of this act to the chief clerk of the house of representatives, the secretary of the senate, the office of the code reviser, and others as deemed appropriate by the department, as well as post notice of the effective date on its public web site. The notice must be provided no later than June 1, 2016." [2015 3rd sp.s. c 6 § 2307.] The department of revenue could not efficiently and effectively implement the provisions of section 2108, chapter 6, Laws of 2015 3rd sp.s. by July 1, 2016; therefore, per the contingent effective date, section 2108, chapter 6, Laws of 2015 3rd sp.s. takes effect July 1, 2017.

Application—2015 3rd sp.s. c 6 §§ 2101, 2102, 2106, 2108, and 2110: See note following RCW 63.29.190.

Findings—Intent—2011 c 96: See note following RCW 9A.20.021.

Findings—Intent—Effective date—1996 c 149: See notes following RCW 82.32.050.

**63.29.350**

**Penalty for excessive fee for locating abandoned property—Consumer protection act application.**

(1) It is unlawful for any person to seek or receive from any person or contract with any person for any fee or compensation for locating or purporting to locate any property which he or she knows has been reported or paid or delivered to the department of revenue pursuant to this chapter, or funds held by a county that are proceeds from a foreclosure for delinquent property taxes, assessments, or other liens, or, funds that are otherwise held by a county because of a person's failure to claim

funds held as reimbursement for unowed taxes, fees, or other government charges, in excess of five percent of the value thereof returned to such owner. Any person violating this section is guilty of a misdemeanor and shall be fined not less than the amount of the fee or charge he or she has sought or received or contracted for, and not more than ten times such amount, or imprisoned for not more than thirty days, or both.

(2) The legislature finds that the practices covered by this section are matters vitally affecting the public interest for the purpose of applying the consumer protection act, chapter 19.86 RCW. Any violation of this section is not reasonable in relation to the development and preservation of business. It is an unfair or deceptive act in trade or commerce and an unfair method of competition for the purpose of applying the consumer protection act, chapter 19.86 RCW. Remedies provided by chapter 19.86 RCW are cumulative and not exclusive.

[2012 c 117 § 181; 2010 c 29 § 2; 1983 c 179 § 35.]

**63.29.360**

**Foreign transactions.**

This chapter does not apply to any property held, due, and owing in a foreign country and arising out of a foreign transaction.

[1983 c 179 § 36.]

**63.29.370**

**Rules.**

The department may adopt necessary rules in accordance with chapter 34.05 RCW to carry out the provisions of this chapter.

[1983 c 179 § 38.]

**63.29.380**

**Information and records confidential.**

Any information or records required to be furnished to the department of revenue as provided in this chapter shall be confidential and shall not be disclosed to any person except the person who furnished the same to the department of revenue, and except as provided in RCW 63.29.180 and 63.29.230, or as may be necessary in the proper administration of this chapter.

[1983 c 179 § 39.]

**63.29.900**

**Effect of new provisions—Clarification of application.**

(1) This chapter does not relieve a holder of a duty that arose before June 30, 1983, to report, pay, or deliver property. A holder who did not comply with the law in effect before June 30, 1983, is subject to the applicable enforcement and penalty provisions that then existed and they are continued in effect for the purpose of this subsection, subject to RCW 63.29.290(2).

(2) The initial report to be filed under this chapter shall include all property which is presumed abandoned under this chapter. The report shall include property that was not required to be reported before June 30, 1983, but which would have been presumed abandoned on or after September 1, 1979 under the terms of chapter 63.29 RCW.

(3) It shall be a defense to any action by the department that facts cannot be established because a holder, prior to January 1, 1983, destroyed or lost records or did not then keep records, if the destruction, loss, or failure to keep records did not violate laws existing at the time of the destruction, loss or failure.

[1983 c 179 § 37.]

**63.29.901**

**Captions not law—1983 c 179.**

Captions as used in sections of this act shall not constitute any part of the law.

[1983 c 179 § 40.]

**63.29.902**

**Uniformity of application and construction.**

This chapter shall be applied and construed as to effectuate its general purpose to make uniform the law with respect to the subject of this chapter among states enacting it.

[1983 c 179 § 41.]



**63.29.903****Short title.**

This chapter may be cited as the Uniform Unclaimed Property Act of 1983.  
[1983 c 179 § 42.]

**63.29.904****Severability—1983 c 179.**

If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

[1983 c 179 § 43.]

**63.29.905****Effective date—1983 c 179.**

This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect June 30, 1983.

[1983 c 179 § 47.]

**63.29.906****Effective date—1996 c 45.**

This act shall take effect July 1, 1996.

[1996 c 45 § 5.]

# Contact information

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