



Treasury Financial Manual

Transmittal Letter No. 581

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This letter releases I TFM 6-5100, Recovering Unclaimed Federal Financial Assets. It provides guidance to Federal agencies on (1) implementing agency procedures to identify, recover and account for unclaimed assets; (2) using private sector professionals (asset recovery services or asset investigative agencies, henceforth known as “finders”) to locate and recover unclaimed assets; and (3) paying finders’ fees for locating and recovering unclaimed assets.

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3. Effective Date

Upon receipt.

4. Inquiries

Direct any questions concerning this transmittal letter to:

Portfolio Management Branch
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 135
Hyattsville, MD 20782

Richard L. Gregg
Commissioner

Date: November 20, 1998

RECOVERING UNCLAIMED FEDERAL FINANCIAL ASSETS

This chapter provides guidance to Federal agencies on (1) implementing agency procedures to identify, recover and account for unclaimed assets; (2) using private sector professionals (asset recovery services or asset investigative agencies, henceforth known as “finders”) to locate and recover unclaimed assets; and (3) paying finders’ fees for locating and recovering unclaimed assets.

Section 5110 - Authority

The authority for the procedures included in this chapter are found in 31 U.S.C. § 3718(a) and 31 U.S.C. § 3718(d).

Section 5115 - Background

Several types of federally owned or partially federally owned monetary assets held by financial institutions, State or local governments, corporations, and other entities have, on occasion, passed from Federal agencies’ financial control or are unknown to Federal agencies. This happens for many reasons. Occasionally, payments were sent to agencies and mail delivery was not completed because of faulty addresses. Some payments include unnegotiated money orders, travelers checks, and certified checks returned and held by banks or other issuing companies. In other cases, program officials established escrow or other accounts outside the Department of the Treasury (Treasury) banking facilities and did not provide proper notice to the agency finance offices. In other instances, proceeds from bankruptcy cases, bequests to government, dividends from stock certificates seized by Federal agencies, misdirected refunds, credits, rebates, demurrage, and returned checks issued by individuals, companies, and

units of national, State and local governments may not have been claimed by the Federal agencies.

Section 5120 - Designating Agency Asset Recovery Contact

Federal agencies must designate a contact(s) that will be responsible for recovering unclaimed assets of the agency and for sharing information with Treasury. That contact(s) also will receive inquiries and work with finders (if they are engaged) in the recovery of assets. The agency will provide the name, full mailing and e-mail address, and telephone and facsimile number of the contact(s) to Treasury. Mail or fax the information to the address indicated in the Contacts page.

Section 5125 - General Guidelines for Agency Procedures

In this chapter, all undisclosed, unclaimed or abandoned assets (see Section 5115) will be referred to as “unclaimed assets” or “assets.” An agency must make an effort to identify and recover its unclaimed assets. Agencies need not process single claims if the cost of recovery clearly exceeds the amount of the claim. Currently, agencies are not required to

pursue single claims under \$50.00. However, if a low dollar claim may be batched with other claims to total over \$50.00, the agency must submit the claims.

Each agency should establish procedures to recover its assets, based on the guidelines below.

If an agency has tried to recover the assets on its own, it may:

- Engage the Treasury to search for an agency’s assets.
- Enter into contracts with finders after obtaining Treasury’s approval of the agency’s asset recovery procedures.

The Debt Collection Improvement Act of 1996 (DCIA) requires an agency to have Treasury-approved procedures for recovering assets **before entering** into contracts with finders hired to locate and recover assets held by State governments or private entities. See 31 U.S.C. § 3718(a). The intent of instituting Treasury-approved procedures for recovering assets before entering into any contractual relationship is to ensure that an attempt is made to recover assets with agency resources before incurring additional costs to recover stale assets.

Under the DCIA, an agency may pay finders from amounts recovered. See 31 U.S.C. § 3718(d). In addition,

subject to the conditions set forth in 31 U.S.C. § 3720C (“Debt Collection Improvement Account”), an agency may be authorized to transfer a percentage of amounts recovered to the Debt Collection Improvement Account (the Account). The Secretary of the Treasury maintains and manages the Account. To the extent authorized in appropriation Acts, the Secretary of the Treasury may reimburse agencies from the Account for certain expenditures made for the improvement of credit management, debt collection and debt recovery activities.

Treasury will provide guidance to agencies in the collection of unclaimed assets. If agencies do not make timely recovery of unclaimed assets, the Treasury will serve as collector of last resort.

Upon the request of an agency, Treasury’s Financial Management Service (FMS) will locate and recover unclaimed assets on a reimbursable basis under the provisions of the Economy Act (31 U.S.C. § 1535). Treasury will charge fees to an agency to recover direct costs incurred in locating the agency’s unclaimed assets. Treasury will charge a fee based on the proportion of claims processed by Treasury that are attributable to the agency. Generally, the agency must pay the fees to Treasury from the agency’s appropriated funds. Agencies must enter into a memorandum of understanding (or other similar type agreement) with FMS to obtain asset recovery services. Contact Treasury for more information about its asset recovery services (see the Contacts page).

Agencies should follow the suggested agency procedures in this Section and Section 5130 for locating and recovering unclaimed assets.

5125.10 - Research Unclaimed Assets

Locate the State and local government offices responsible for unclaimed assets in each State. For State unclaimed property offices, see Ap-

pendix No. 1. Send correspondence under agency letterhead to State offices requesting assistance in locating the agency’s unclaimed assets and completing any claim forms.

Contact personnel in these State offices by telephone to establish a rapport and good working relationship.

Use the Internet as an on-line search method. Each agency will find helpful information at various web sites, including the National Association of Unclaimed Property Administrators’ site at <http://www.unclaimed.org>. These sites contain links to resources for locating unclaimed assets and to State web sites.

Some State databases are available on-line. An agency can perform searches in those databases at no cost. Additionally, several sites provide a claim form which can be printed from the web site, completed by the agency and forwarded to the State holding the assets. Other web sites contain instructions for requesting claim forms.

5125.20 - Locate Assets and Prepare Necessary Documents to Recover Items Titled to the United States

Complete claim forms provided by the State, and any other necessary documentation, to recover unclaimed assets that have been identified as belonging to the agency. For specific examples of these letters, contact Treasury (see the Contacts page). Certain States will request the agency to indemnify the State prior to the return of the asset. Generally, an agency is not authorized to provide the requested indemnification. Each agency should consult with its legal counsel to determine whether an agency is authorized to provide States with the requested indemnification. In lieu of indemnification, States may accept the agency’s statement that, in the event a superior claim for the asset is received and properly honored by the State, the agency will return the payment received and erroneously depos-

ited into the Treasury under the authority set forth in 31 U.S.C. § 1322(b)(2).

5125.30 - Recover Assets and Acknowledge Receipt of the Claim Payment by Calling or Writing the State Office Involved

Upon receipt, an agency must deposit the check representing the recovered asset into the proper account (see Section 5125.40). An agency should then call or write the State office indicating that the funds have been received and deposited.

5125.40 - Deposit Assets

Unless authorized by law to deposit proceeds into specific trust funds or accounts, upon receipt of proceeds representing recovered Federal unclaimed assets, Federal agencies must immediately deposit proceeds into the agency’s 1060 account, “Forfeitures of Unclaimed Money and Property.”

5125.50 - Paying Finders

If a finder has been engaged, the agency should first deposit the recovered unclaimed asset into one of the agency’s suspense/clearing accounts; for example, F3875 Budget clearing account (suspense). Payment to the finder can be made from the suspense/clearing account. After the payment has been made, the remaining funds should be deposited in the agency’s 1060 account. If an agency has not engaged a finder, it is not necessary to deposit the recovered unclaimed asset into a suspense/clearing account. The asset can be deposited directly into their 1060 account.

5125.60 - Return Assets Erroneously Received and Deposited

If an agency receives an asset in error, the agency will return the asset to the entity from which it was received. If the agency is presented with

a superior, legitimate claim from the rightful owner of an asset received by the agency, it must return the asset to that rightful owner. Valid claims for the return of proceeds should be paid from account 20X1807, "Refund of Moneys Erroneously Received and Covered." The agency may return assets erroneously deposited into the Treasury under the authority set forth in 31 U.S.C. § 1322(b)(2). For additional information, see I TFM 6-3000.

5130 - Using Finders

Agencies are occasionally contacted by finders who claim to have information on unclaimed assets, which they will assist the agency in recovering for a fee. The DCIA authorizes agencies to enter into contracts to locate or recover assets of the United States and to pay fees from amounts recovered. See 31 U.S.C. § 3718(a) and (d). Prior to entering into contracts with any finders, however, the DCIA requires agencies to have established procedures, approved by the Secretary of the Treasury, for the location and recovery of unclaimed assets.

NOTE: Treasury approval of an agency's procedures is not necessary if an agency searches for unclaimed assets with its own personnel and does not engage finders.

After an agency has procedures approved by Treasury, it may enter into contracts with finders through routine procurement procedures. Such contracts must conform with Federal statutes, regulations and policies relating to government contracts. Contracts for asset recovery services must contain a provision that the finder is subject to the provisions of the Privacy Act of 1974, as amended (5 U.S.C. § 552a). See 31 U.S.C. § 3718(a)(2)(A). In addition, any finder doing business with the agency must provide and certify their taxpayer identification number or employer identification number to the agency

during the contract process. See 31 U.S.C. § 7701(c).

Before entering into contracts with finders, an agency must consult with its procurement office and agency counsel for specific requirements. Consider the following general guidelines when entering into contracts with finders:

- To locate and recover unclaimed assets, finders should conduct ongoing specific inquiries and/or comprehensive searches of State, county, city, local and Federal government agencies' records and databases as well as those of financial institutions, corporations, and other private entities that may hold assets belonging to the United States. The finder should provide any assistance to the agency as may be necessary to recover any unclaimed asset the finder identifies.
- States have varying rules and regulations governing unclaimed assets and unclaimed asset recovery. State regulations may limit the information it will make available to any person other than the owner of the unclaimed asset. Agencies should contact each State's unclaimed assets office for specific information.
- Agencies should recovery funds under **agency signature** with the finder's assistance. Unless authorized by an agency's legal counsel, agencies should not allow finders to sign documents on behalf of the agency through contracts, powers of attorney, or limited powers of attorney to finders.
- Finders should provide to the agency any and all information regarding the unclaimed asset the finder obtained in the performance of the finder's services. Agencies should maintain detailed records of all unclaimed assets they recover in

the event that there is a claim against the asset.

- All assets should be recovered in the name of the agency. When a finder identifies an unclaimed asset, the finder shall endeavor to have the asset delivered directly to the agency. In the event such unclaimed assets are delivered to the finder, the finder must deliver the asset to the agency within 10 days of receipt by the finder.
- Generally, finders' fees are based on a percentage of amounts recovered. The fees will be deemed earned and payable if and when the agency receives and deposits the unclaimed asset. Finders receive no fees unless the agency actually recovers an unclaimed asset. **The total proceeds of the unclaimed asset must be returned to the agency. The finder may not be authorized to deduct fees or any other amounts from the proceeds of the unclaimed asset. The DCIA authorizes agencies to pay fees to finders from amounts recovered, 31 U.S.C. § 3718(d).** Payment of the finder's fee must be made by electronic funds transfer payable to an account designated in the contract, 31 U.S.C. § 3332.
- Agencies should determine if it is appropriate to require the finder to post a bond, in a commercially reasonable amount, to protect the agency from misappropriation of assets in the finder's possession. The finder may have agency funds in its possession for a period of time; therefore, the agency should take steps to protect the assets.
- If an agency agrees, a finder, as part of its services, may from time to time employ in-house or outside legal representation when, in the judgment of the finder, it is necessary to expedite the process of recovering an unclaimed

asset. Such legal service shall be at the sole expense of the finder. A finder should not be authorized to enter into any agreement or retainer relationship with any outside legal firm without the prior written consent of an agency. Legal counsel hired by finders represent the finders only and may not hold themselves out as repre-

senting the interests of the United States unless the agency has specific authority to retain private counsel for such purposes and the agency specifically authorizes such representation.

- The contract should provide that if an agency must return an asset or deliver an asset to its rightful owners because it was received in error or the agency

received a legitimate, superior claim for such asset, the finder shall not earn any fee for locating and recovering the asset. In such instances, the finder shall refund any payment it has received from the agency with respect to the asset within 10 days of the agency making demand for such refund.

CONTACTS

Direct questions concerning this chapter to:

Portfolio Management Branch
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 135
Hyattsville, MD 20782

Telefax: 202-874-8771

*A copy of this chapter and other information concerning unclaimed assets are available at FMS' web site **<http://www.fms.treas.gov/tfm>**.*

Unclaimed Property Offices	
Contacts	Addresses and Telephone Numbers
ALABAMA Unclaimed Property Division	P. O. Box 327580 Montgomery, AL 36132-7580 334-242-9614
ALASKA Unclaimed Property Section Income and Excise Audit Division	P. O. Box 110420 Juneau, AK 99811-0420 907-465-4653
ARIZONA Department of Revenue Unclaimed Property Unit	1600 West Monroe Phoenix, AZ 85007-2650 602-542-4643
ARKANSAS Auditor of State Unclaimed Property Division	103 West Capitol, Suite 805 Little Rock, AR 72201 501-682-9174 1-800-252-4648
CALIFORNIA Unclaimed Property Division State Controller's Office	P. O. Box 942850 Sacramento, CA 94250-5873 916-323-2827
COLORADO Treasury Department Unclaimed Property Division	1560 Broadway, Suite 630 Denver, CO 80202 303-894-2443
CONNECTICUT Unclaimed Property Division Office of State Treasurer	55 Elm Street Hartford, CT 06106 860-702-3050
DELAWARE Unclaimed Property Division	P. O. Box 8931 Wilmington, DE 19899-8931 302-577-3349
DISTRICT OF COLUMBIA Office of the Comptroller Unclaimed Property Unit	415 - 12th Street NW., Room 408 Washington, DC 20004 202-442-8181
FLORIDA State of Florida Office of the Comptroller Unclaimed Property	Capital - Plaza Level, Room 9 Tallahassee, FL 32399-0350 850-922-1403 1-888-258-2253
GEORGIA Georgia Department of Revenue Property Tax Division Unclaimed Property Section	405 Trinity - Washington Building Atlanta, GA 30334 404-656-4244
HAWAII Department of Budget and Finance Unclaimed Property Branch	P. O. Box 150 Honolulu, HI 96810-0150 808-586-1590

Unclaimed Property Offices	
Contacts	Addresses and Telephone Numbers
IDAHO Idaho State Tax Commission Unclaimed Property Section	P. O. Box 36 Boise, ID 83722-2240 208-334-7627
ILLINOIS State of Illinois, Department of Financial Institutions Unclaimed Property	P.O. Box 19495 Springfield, IL 62794-9495 217-557-3405
INDIANA Office of the Attorney General Indiana Government Center South Unclaimed Property Division	402 West Washington, Suite C-531 Indianapolis, IN 46204-2770 317-232-4830
IOWA Treasurer, State of Iowa Unclaimed Property Division	Hoover Building Des Moines, IA 50319-0005 515-281-5366
KANSAS Office of the State Treasurer Unclaimed Property Division	900 SW Jackson, Suite 201 Topeka, KS 66612-1235 785-291-3175
KENTUCKY Treasurer, Commonwealth of Kentucky	Revenue Cabinet - Station 62 Frankfort, KY 40601 502-564-4722
LOUISIANA Louisiana Department of Revenue and Taxation Unclaimed Property Section	P. O. Box 91010 Baton Rouge, LA 70821-9010 504-925-7425 Fax: 504-925-3896
MAINE Treasury Department Abandoned Property Division	39 State House Station Augusta, ME 04333 207-287-6668
MARYLAND Maryland Comptroller of the Treasury Unclaimed Property Section	301 West Preston Street Baltimore, MD 21201-2385 410-225-1700
MASSACHUSETTS Department of State Treasurer McCormick Building	1 Ashburton Place, 12th Floor Boston, MA 01018 617-367-0400
MICHIGAN Michigan Department of Treasury Abandoned and Unclaimed Property Division	Lansing, MI 48922 517-335-4327
MINNESOTA Minnesota Commerce Department Unclaimed Property Section	133 East 7th Street St. Paul, MN 55101 612-296-2568

Unclaimed Property Offices	
Contacts	Addresses and Telephone Numbers
MISSISSIPPI Mississippi Treasury Department Unclaimed Property Division	P. O. Box 138 Jackson, MS 39205-0138 601-359-3600
MISSOURI State of Missouri Unclaimed Property Division	P. O. Box 1272 Jefferson City, MO 65102-1272 573-751-0840
MONTANA Department of Revenue Abandoned Property Section	Mitchell Building Helena, MT 59620 406-444-2425
NEBRASKA General Counsel's Office State Treasurer of Nebraska	P. O. Box 94788 Lincoln, NE 68509-4788 402-471-2455
NEVADA State of Nevada Financial Management	2501 East Third Street Carson City, NV 89710 702-687-4625
NEW HAMPSHIRE Treasury Department State of New Hampshire Division of Abandoned Property	25 Capitol Street - Room 205 Concord, NH 03301-6132 603-271-2619
NEW JERSEY State of New Jersey	P.O. Box 1039 Boston, MA 02103-1039 609-984-8234
NEW MEXICO Department of Taxation and Revenue Special Tax Programs and Services	P. O. Box 25123 Santa Fe, NM 87504-5123 505-827-0767 505-827-0769
NEW YORK Corporate Unit Office of Unclaimed Funds	Gov. Alfred E. Smith Building, 9th Floor Albany, NY 12236 518-474-4038
NORTH CAROLINA Escheat and Unclaimed Property Program, Administrative Services Division	325 North Salisbury Street Raleigh, NC 27603-1385 919-508-5979
NORTH DAKOTA Unclaimed Property Division North Dakota State Land Department	P.O. Box 5523 Bismarck, ND 58506-5523 701-328-2805
OHIO State of Ohio Department of Commerce Division of Unclaimed Funds	77 South High Street Columbus, OH 43266-0545 614-466-4433

Unclaimed Property Offices	
Contacts	Addresses and Telephone Numbers
OKLAHOMA Oklahoma Tax Commission Unclaimed Property Section	2501 Lincoln Boulevard Oklahoma City, OK 73194-0010 405-521-4271
OREGON Division of State Lands Unclaimed Property Section	775 Summer Street, NE. Salem, OR 97310-1337 503-375-5646
PENNSYLVANIA Commonwealth of Pennsylvania Office of the Treasurer Office of Unclaimed Property	P.O. Box 1837 Harrisburg, PA 17105-1837 717-783-8922
RHODE ISLAND Office of the Treasurer Unclaimed Property Division	P.O. Box 1435 Providence, RI 02901-1435 401-222-6505
SOUTH CAROLINA State of South Carolina Department of Revenue and Taxation	P.O. Box 125 Columbia, SC 29214 803-898-5756
SOUTH DAKOTA State Treasurer's Office Unclaimed Property Division	500 East Capitol Avenue Pierre, SD 57501-5070 605-773-3378
TENNESSEE State of Tennessee Treasury Department Division of Unclaimed Property	Andrew Jackson Building, 11th Floor Nashville, TN 37243-0242 615-741-6499
TEXAS Comptroller of Public Accounts Unclaimed Money Section	P.O. Box 12019 Austin, TX 78711-2019 1-800-531-5441 ext. 31715
UTAH State Treasurer's Office Unclaimed Property Division	341 South Main Street, 5th Floor Salt Lake City, UT 84111 1-888-217-1203
VERMONT State Treasurer's Office Abandoned Property Division	133 State Street Montpelier, VT 05633-6200 802-828-2407
VIRGINIA Department of the Treasury Division of Unclaimed Property	P.O. Box 2478 Richmond, VA 23207-2478 804-225-2393
WASHINGTON Department of Revenue Unclaimed Property Section	P.O. Box 448 Olympia, WA 98507-0448 360-586-2736

Unclaimed Property Offices	
Contacts	Addresses and Telephone Numbers
WEST VIRGINIA State Treasurer's Office Unclaimed Property Division	Capitol Complex # E-145 Charleston, WV 25305 304-558-5000
WISCONSIN State Treasurer's Office Unclaimed Property Division	P.O. Box 2114 Madison, WI 53701-2114 608-267-7977
WYOMING Wyoming State Treasurer Unclaimed Property Division	1st Floor West, Herschler Building 122 West 25th Street Cheyenne, WY 82002 307-777-5590

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