

UNPAID CHECK FUND INSTRUCTIONS

How to file a claim:

If you are an individual filing a claim:

- Complete the claimant portion of the claim form to the best of your knowledge. The claim form must include each individual's notarized signature for all claims in excess of \$500.00 and Social Security Number.
- A MA-W9 Form Request for Taxpayer Identification Number and Certification. AW-9 form must be completed for each claimant
- If an individual is claiming property on behalf of an estate, that person must provide the Taxpayer Identification Number of the estate or his or her Social Security Number, as well as the Social Security Number of the deceased.
- If the present address of the claimant(s) is different from the address on the initially issued check, the claimant(s) must provide proof of the former address, as well as proof of the address change, or verification why the initial address was incorrect. For example, an old utility bill, previous tax return, photocopy of driver's license with prior address, etc.

If you are an individual filing a claim on behalf of a corporation or business:

- Complete the claimant portion of the claim form to the best of your knowledge. The claim form must include the Taxpayer Identification Number and a notarized signature for all claims in excess of \$500.00 and the title of the individual filing the claim on behalf of the company. If the Taxpayer Identification Number has changed since the initial issue date of the check, please provide the old Taxpayer Identification Number.
- A MA-W9 form must be completed on behalf of the business.
- If the present address for the business is different from the address on the initially issued check, proof of change of address must be submitted. For example, if a business has had a change of address, notification of the change on the company letterhead would suffice.
- If the claim is submitted on behalf of an active business, the individual signing the claim form must provide documentation verifying that he or she has the authority to submit the claim on behalf of the business. For example, if an officer of the company signs the claim form, he or she must also submit a copy of the most recent document filed with the Secretary of State or Securities and Exchange Commission listing the officers of that business. If the claim form is signed by an individual who is not an officer, a statement on the authorizing officer's letterhead, signed by that officer, must be provided along with a copy the most recent documents filed with the Secretary of State or Securities and Exchange Commission listing- the officers of that business or an affidavit signed by an appropriate officer of the business stating that the individual signing the claim form is authorized to submit claim.
- If the claim form is submitted on behalf of a corporation whose dissolution has been completed, the individual signing the claim form must provide a copy of a Corporate Revival Certificate issued by the Secretary of State, as well as a copy of the Articles of Incorporation and the most recent amendment, if any, resulting in a change of officers.
- If the claim form is submitted on behalf of any other type of inactive business, the individual signing the claim form must provide verification that he or she is or was the principal owner of the business, or other documentation evidencing his or her right to the property on behalf of the business. For example, a certified copy of a court order stating that the individual signing the claim form is the trustee or documentation verifying the merger or acquisition of the business and a purchase agreement demonstrating the asset allocation, must be provided along with the documentation required to show that the individual signing is an officer or has been authorized by an officer of the company to submit a claim.

COMMONWEALTH OF MASSACHUSETTS
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TREASURER & RECEIVER GENERAL
UNPAID CHECK FUND
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BOSTON, MA 02108-1608
TELEPHONE 617-367-3900

NAME & ADDRESS

CLAIM FORM
IDENTIFICATION NO.

CHECKS
YEAR

IMPORTANT: Make a copy of the claim form for your Records and return the completed form along with all necessary documentation, including the original check, if in your possession, marked void, to the address below. If you have any questions please call 617 367-3900 and have the ID # on the top of the form available to expedite your call. Mail to:
Massachusetts Department of Revenue
FSB/Revenue Accounting Unit
ATTN: Unpaid Check Fund
P.O. Box 9555
Boston, MA 02114

To be completed by Claimant(s):

Claimant must sign below (if more than one person is listed as payee both must sign). Signatures provided must be notarized for all claims in excess of \$500.00. Fraud or misrepresentation may result in criminal prosecution.

Under the pains and penalties of perjury, I (we) have not cashed/drawn this check or previously received a replacement check or otherwise received any benefit therefrom.

Signature of Claimant Date Social Security or Federal Identification No.
(Substitute W-9)

Signature of Co-Claimant Date Daytime Telephone Number

Please Print Name (Claimant) Please Print Name (Co-Claimant)
Description of Property:

Check Number Issue Date Check Amount
Notarization

_____, ss. Date _____, 20____

Then personally appeared _____ to me known and made oath
that the information contained on the preceding claim form is true to the best of his/her/their knowledge and belief.

Before me, _____ My commission expires _____
Notary Public

To be completed by the Massachusetts Department of Revenue:

We hereby certify that based upon research of our agency records and to the best of our knowledge the following check payment was a valid payment for services rendered, that our agency did not request a stop payment nor did this agency issue a duplicate payment and that these funds were turned over to the Treasurer of the Commonwealth of Massachusetts:

Name(s) of Payee(s) SSN/Fed Id No. Issue Date Issue Number

Dollar Amount Name of Financial Institution Drawn Upon

Continued on other side

Continued from other side

Draft Account Name/ and or Number

Date Property(Turned over)

Date Account Purged

Authorized Signature, Title, Phone Number

Date Signed

Please print name (Authorized signer)

By: For Massachusetts ***Department of Revenue***

To be completed by Massachusetts State Treasury, Unclaimed Property Division:

Evidence Review

Reviewer date

Reviewer date

Supervisory Approval

date
upef generic claim form.doc

Request for Taxpayer Identification Number and Certification

Completed form should be given to the requesting department or the department you are currently doing business with.

Name (List legal name, if joint names, list first & circle the name of the person whose TIN you enter in Part I-See **Specific Instruction** on page 2)

Business name, if different from above. (See **Specific Instruction** on page 2)

Check the appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ►

Legal Address: number, street, and apt. or suite no.

Remittance Address: if different from legal address number, street, and apt. or suite no.

City, state and ZIP code

City, state and ZIP code

Phone # ()

Fax # ()

Email address:

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instruction on page 2.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

Social security number

□□□-□□-□□□□

OR

Employer identification number

□□-□□□□□□

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Vendors:

Dunn and Bradstreet Universal Numbering System (DUNS)

DUNS

□□□□□□□□

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
- I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Services (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
- I am an U.S. person (including an U.S. resident alien).
- I am currently a Commonwealth of Massachusetts's state employee: (check one): No ☐ Yes ☐ If yes, **in compliance with** the State Ethics Commission **requirements**.

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply.

Sign Here

Authorized Signature ►

Date ►

Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify you are not subject to backup withholding

If you are a foreign person, use the appropriate Form W-8. See Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

What is backup withholding? Persons making certain payments to you must withhold a designated percentage, currently 28% and pay to the IRS of such payments under certain

conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

- You do not furnish your TIN to the requester, or
- You do not certify your TIN when required (see the Part II instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions on page 2.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Part I - Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box.

If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

Note: See the chart on this page for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site www.irs.gov.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments.

The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Part II - Certification

To establish to the paying agent that your TIN is correct or you are a U.S. person, or resident alien, sign Form W-9.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

Dunn and Bradstreet Universal Numbering System (DUNS) number requirement –

The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their DUNS number recorded with and subsequently reported to the granting agency. If a contractor has multiple DUNS numbers the contractor should provide the primary number listed with the Federal government's Central Contractor Registration (CCR) at www.ccr.gov. Any entity that does not have a DUNS number can apply for one online at <http://www.dnb.com/us/> under the DNB D-U-N Number Tab.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold a designated percentage, currently 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number to Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹ The minor ²
3. Custodian account of a minor (Uniform Gift to Minors Act)	The grantor-trustee ¹
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

If you have questions on completing this form, please contact the Office of the State Comptroller. (617) 973-2468.

Upon completion of this form, please send it to the Commonwealth of Massachusetts Department you are doing business with.