



Controller Betty T. Yee

California State Controller's Office

Unclaimed Property Division

DECEASED OWNER HEIR CLAIM

FILING INSTRUCTIONS AND REQUIRED DOCUMENTATION

To claim property reported in the name of a deceased owner, please provide the following:

1. Completed Claim Affirmation Form signed by the deceased property owner's representative or heir.¹ In general, a Power of Attorney instead of the claimant's signature will not be accepted.²

A. You must notarize the Claim Affirmation Form if:

- 1) The total value of the claim is \$1,000 or greater;
- 2) The claim is for safe deposit box contents; or
- 3) The claim is for securities, such as:
 - a) Stocks;
 - b) Mutual funds;
 - c) Bonds; or
 - d) Debentures.

B. If multiple claimants are claiming the property, please provide the following:

- 1) Each claimant must sign a Claim Affirmation Form. Multiple claimants may submit their Claim Affirmation Forms together if they are sharing the same documentation to support the claims.
 - a) If the claimants submit separate Claim Affirmation Forms, each claim must contain all required documentation.
- 2) If the property is a safe deposit box, each claimant must also provide with their claim package a Safe Deposit Box Property Release Form authorizing the release of the contents to one claimant. You can find the release form on our Web site at: http://www.sco.ca.gov/upd_form_claim.html.
- 3) If you are claiming property that belongs to a deceased co-owner, provide a copy of the final death certificate for all deceased co-owners.

Note: Each verified claimant will receive his or her portion of the property as determined from information provided to the State Controller's Office (SCO) by the company that reported the property or by required proof of entitlement provided by the claimant.

2. Copy of your current Driver License or State-Issued Photo Identification Card.

A. If you do not have a valid Driver License or State-Issued Photo Identification Card, you may provide:

- 1) Military Identification Card; or
- 2) Color copy of the first and last page of your valid passport.

¹ The claim form must be signed by one of the following, as appropriate: the heir/claimant, the claimant's guardian, custodian, conservator, the executor/executrix or administrator of the deceased owner's estate, or, if the property is in the name of a trust, the trustee(s). If multiple conservators, executors, or administrators are appointed, all must sign the claim form and provide the documentation in Item 2, Copy of your current Driver License or State-Issued Photo Identification Card. If multiple trustees, either the trust must specifically state that the trustees can act independently, or all appointed trustees must sign the claim form and provide photo ID.

² We may accept a Power of Attorney (POA) in cases where a medical condition prevents the claimant from signing the claim form. In such a case, our Legal Office will determine whether or not to accept a POA. To submit a claim signed by a POA, include all pages of the POA agreement and a medical verification signed by a licensed physician. Any claim signed by a POA that does not contain medical verification by a licensed physician will be denied without consideration.



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- B. If your name is different from the name shown in the deceased owner's trust, will, or the Table of Heirship, provide documentation that verifies your name change. Suggested documents:
- 1) Marriage certificate
 - 2) Court document
- 3. Proof of your Social Security Number (SSN).** Suggested documents:
- A. Copy of your Social Security card
 - B. Original pay stub (if entire SSN shown)
 - C. Copy of IRS Form W-2, statement of wages earned (if entire SSN shown)
 - D. Copy of your medical card (if your entire SSN shown)
 - E. Copy of your Individual Taxpayer Identification Number (ITIN) authorization letter
- 4. If you are a foreign citizen and do not have a SSN or ITIN, provide all of the following:**
- A. Completed and signed U.S. Government Internal Revenue Service (IRS) Form W-8 BEN, Certificate of Foreign Status, which you can find at <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>; and
 - B. Color copy of the first and last page of your valid passport.
 - 1) If you do not have a passport, provide a minimum of **two** forms of government-issued identification.³ Suggested documents:
 - a) Copy of your certified birth certificate and, if it is in a language other than English, a certified English translation
 - b) Copy of your current voter registration card
 - c) Copy of your current consular identification card
 - d) Copy of your current resident visa
- 5. If you are claiming property on behalf of a minor, provide:**
- A. Proof of minor's SSN. Suggested documents:
 - 1) Copy of minor's Social Security card
 - 2) Minor's original pay stub (if entire SSN shown)
 - 3) Copy of minor's IRS Form W-2, statement of wages earned (if entire SSN shown)
 - B. Proof of minor's age. Suggested documents:
 - 1) Copy of minor's birth certificate
 - 2) Copy of minor's Driver License or State-Issued Photo Identification card
 - 3) Color copy of the first and last page of the minor's passport
 - C. Proof of custody/guardianship. Suggested documents:
 - 1) In the case of married parents, copy of minor's birth certificate
 - 2) In the case of divorce, court documents
 - 3) Conservator/Guardianship letters
 - 4) Adoption documents

³ We may contact you for authentication of any foreign documentation.
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6. Proof of your current mailing address. Suggested documents:

- A. Original pay stub
- B. Copy of received tax statement, such as:
 - IRS Form W-2, statement of wages earned
 - IRS Form 1098, statement of interest paid
 - IRS Form 1099-INT or 1099-DIV, statement of interest or dividends earned
- C. Copy of mortgage statement or real estate property tax bill
- D. Original telephone, cable, or utility bill
- E. Original bank or credit card statement

7. All pages of the deceased owner's certified final death certificate.

- A. If the deceased owner died in California, you can obtain the certified final death certificate by contacting the appropriate county recorder's office:
 - 1) To determine the county in which a city is located go to: <http://www.csac.counties.org> and enter "cities" in the search box.
 - 2) To access the website of a particular county recorder, go to: <http://www.cdph.ca.gov/certific/birthdeathmar/Pages/CountyRecorderOffice.aspx>
- B. If the deceased owner died in a state other than California, you will need to contact the Office of Vital Records for that state. To access the website of a particular Office of Vital Records, go to: <http://www.cdc.gov/nchs/w2w.htm>
- C. If the deceased owner died outside the United States, and the death certificate is in a foreign language, you must submit both a copy of the certified final death certificate and a certified English translation.⁴
 - 1) If the deceased owner was a foreign citizen, provide a copy of the first and last page of deceased owner's passport or some other government issued identification.

8. If not identified on the death certificate, provide proof of the deceased owner's SSN. Suggested documents:

- A. Copy of deceased owner's Social Security card
- B. Original pay stub (if deceased owner's entire SSN shown)
- C. Copy of IRS Form W-2, statement of wages earned (if deceased owner's entire SSN shown)
- D. Copy of deceased owner's medical card (if deceased owner's entire SSN shown)
- E. Copy of the deceased owner's ITIN authorization letter

9. Proof that the deceased owner received mail at the reported address, if reported address is not identified on the death certificate. You can find the reported address on the claim details page printed with your claim form. If you cannot provide this documentation with your claim, we may contact you for additional information. Suggested documents:

- A. Original bill or account statement from the reporting company
- B. Original pay stub
- C. Copy of received tax statement, such as:
 - IRS Form W-2, statement of wages earned

⁴ We may contact you for authentication of any foreign documentation.
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- IRS Form 1098, statement of interest paid
 - IRS Form 1099-INT or 1099-DIV, statement of interest or dividends earned
- D. Copy of mortgage statement or real estate property tax bill
- E. Original telephone, cable, or utility bill
- F. Original bank or credit card statement
- 10. If there is no reported address on the claim details page printed with your claim form, provide proof that the property belongs to the deceased owner.** If you cannot provide this documentation with your claim, we may contact you for additional information. Suggested documents:
- A. Original bank statement (if the property is from a bank or financial institution)
 - B. Stock certificate or original account statement (if the property is from an investment company)
 - C. Original invoice or receipt from the reporting company
 - D. List of the safe deposit box contents (if the property is a safe deposit box)
- 11. If you are claiming Mineral Rights or Royalties, provide proof that the property belongs to the deceased owner.** Suggested documents:
- A. Copy of royalty payment (check stub or copy of check)
 - B. Division Order
 - C. Copy of IRS Form 1099-MISC, statement of miscellaneous income earned
 - D. Statement of Royalties (from the company)
- 12. If the property you are claiming is a negotiable instrument, such as a check, cashier's check, traveler's check, unredeemed gift card, money order, bond, or bond coupon, and you have the original instrument, provide a copy of the negotiable instrument with your claim. If we determine that we have your funds, we will contact you for additional information.**
- 13. If the deceased owner's estate is held in a trust, provide all of the following documentation:**
- A. A complete and signed copy of the deceased owner's trust, including all codicils and amendments; and
 - B. If you are a trustee, provide the trust's Federal Employer Identification Number (FEIN).
Suggested documents:
 - 1) Letter of Confirmation from the IRS showing assignment of the FEIN
 - 2) Copy of received tax statement, such as:
 - a) IRS Form 1098, statement of interest paid
 - b) IRS Form 1099-INT or 1099-DIV, statement of interest or dividends earned
 - 3) IRS assignment of FEIN internet confirmation page
 - C. If you are a beneficiary and the trust has been distributed, provide a copy of your final Schedule K-1.
 - 1) We may contact you for additional information about the trustee(s).
 - D. If the property was not reported in the name of the trust, or the property is not identified in the trust document, also provide a copy of the decedent's pour-over will.

Note: If you are the trustee and the estate does not have a FEIN, you can apply for one by submitting to the IRS Form SS-4, which can be found on the IRS website at <http://www.irs.gov>, or by contacting the IRS at (800) 829-4933.



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14. If you are the appointed personal representative for the estate, provide:

- A. Proof of your appointment. Suggested documents:
 - 1) Endorsed and/or Filed copy of your Letters Testamentary or Administration signed by a judicial officer of the court;
 - 2) Final Decree of Distribution⁵ (closed probate only); or
 - 3) Other document(s) issued by the court.
- B. FEIN for the estate. Suggested documents:
 - 1) Letter of Confirmation from the IRS showing assignment of the FEIN
 - 2) Copy of received tax statement, such as:
 - a) IRS Form 1098, statement of interest paid
 - b) IRS Form 1099-INT or 1099-DIV, statement of interest or dividends earned
 - 3) IRS assignment of FEIN internet confirmation page

Note: If the estate does not have a FEIN, you can apply for one by submitting to the IRS Form SS-4, which can be found on the IRS website at <http://www.irs.gov>, or by contacting the IRS at (800) 829-4933.

15. If you are the beneficiary of a probated estate, provide:

- A. An endorsed/filed copy of a court ordered Final Decree of Distribution for the deceased's estate signed by a judicial officer; and
 - 1) If the final decree names, as beneficiary to the estate, a trust for which you are a trustee, also provide all documents required for estates held in trust, as listed above in item 13.
- B. We may contact you for additional information about the personal representative for the estate.

16. If you are the executor/executrix of the deceased owner's will or a beneficiary named in the will, and the estate is valued at \$150,000 or less, provide the following:

- A. A complete copy of the deceased owner's signed will, including all codicils and amendments, if applicable; and
- B. A completed and signed Declaration Under Probate Code Section 13101⁶, which you can find on our website at: http://www.sco.ca.gov/upd_form_claim.html.

17. If you are the heir to a deceased owner who did not leave a will, provide:

- A. A completed and signed Declaration Under Probate Code Section 13101, which you can find on our website at: http://www.sco.ca.gov/upd_form_claim.html;
- B. A completed Table of Heirship, which you can find on our website at: http://www.sco.ca.gov/upd_form_claim.html; and

⁵ We will not accept a petition or an unsigned order for a Final Decree of Distribution.

⁶ The Declaration Under Probate Code Section 13101 declares that the decedent's estate is \$150,000 or less and no proceeding is now or has been conducted to administer the estate. If the value of the property you are claiming exceeds \$150,000, we may request that you petition the court to appoint a personal representative for the estate.



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- C. Documentation of your relationship to the deceased owner. Suggested documents:
- 1) Marriage certificate(s)
 - 2) Death certificate(s)
 - 3) Certified birth certificate(s)
 - a) If your name is different than the name on your birth certificate, provide documentation to verify your name change. Suggested documents:
 - Marriage certificate
 - Court document

Send all documents to: State Controller's Office
Unclaimed Property Division
P.O. Box 942850
Sacramento, CA 94250-5873

If you have any questions regarding these instructions or required documents, please call us at (800) 992-4647.

Note: If you have an outstanding debt with a California state, city, or county agency, your unclaimed property payment may be intercepted to pay the debt.