



UNCLAIMED Property Holder Seminar | 2026

SEPTEMBER 2026

Preparing and Filing Your Holder Report



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DENNIS MILLIGAN



Scan for PDFs of this slideshow

Scope and Identify

Identify if your business is holding unclaimed property.

- Review general ledgers to determine relevant property categories.
- Identify the source records available.
- Communicate with colleagues to understand processes and procedures.



Collect Records

Collect records and information.

- Electronic records will expedite your review.
- Communicate with third parties if records are not maintained in house.
- Review reports as of the point in time you intend to review (e.g., quarterly bank records, voided check reports, etc.).



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Analyze Transactions

Determine if the property has been inactive or dormant for the abandonment period.



Research

- Was the vendor check reissued and cashed by the owner?
- Was the voided check issued in error (e.g., duplicate payment)?
- Was the customer overpayment applied to a future invoice?



Due Diligence

- Owners must be provided at least 90 days to respond to due diligence letters before a report is filed.
- Must be performed if the value is greater than \$50 and the address for the owner appears to be accurate.
- Sample due diligence letters provided through the Arkansas Unclaimed Property Reporting Booklet.



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Prepare Report

- Compile required owner and property information.
- Use vendor software or Arkansas' website to prepare the NAUPA-formatted report.



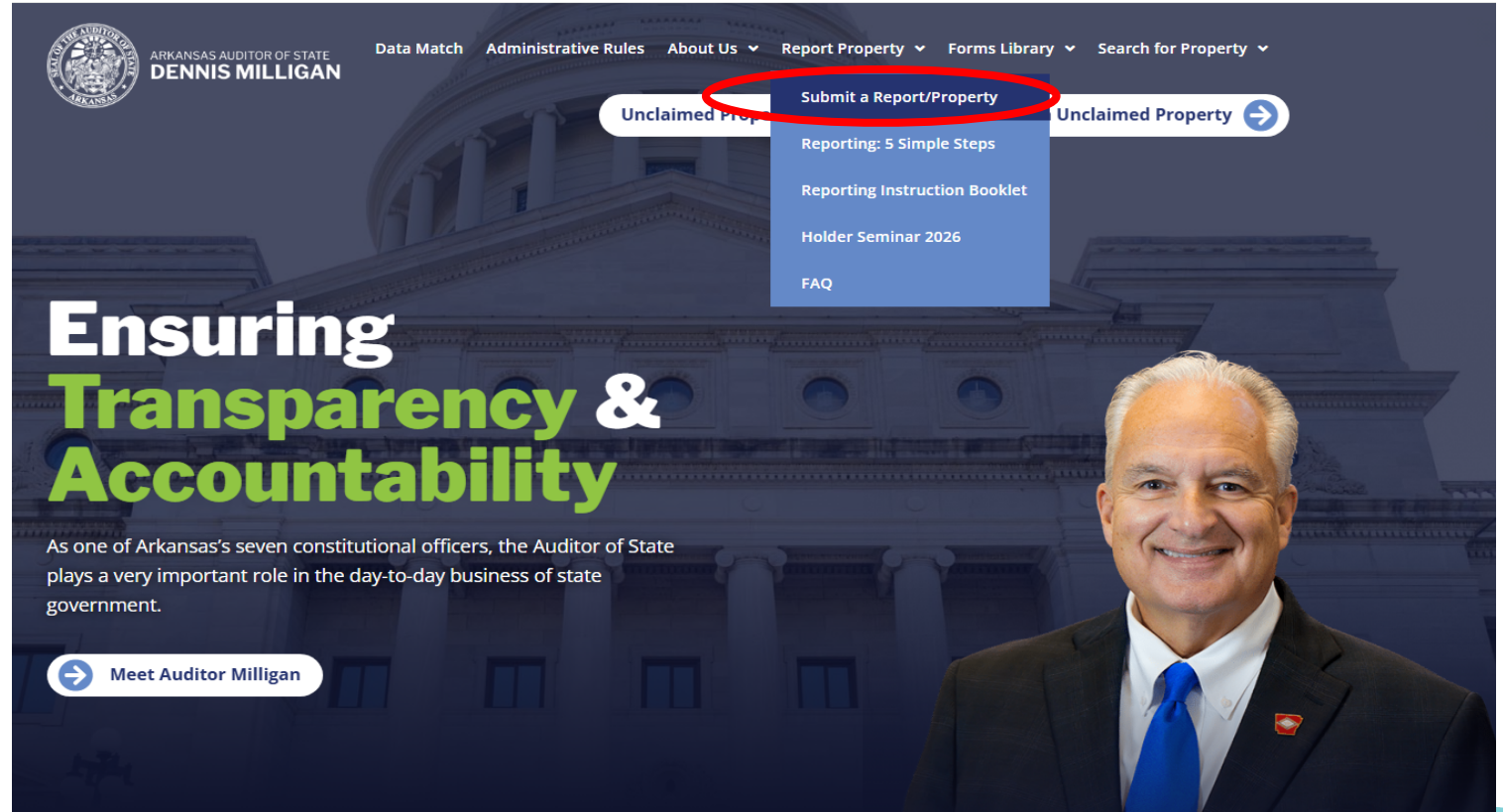
Submit Report

- Check for errors and submit the report.
- How?



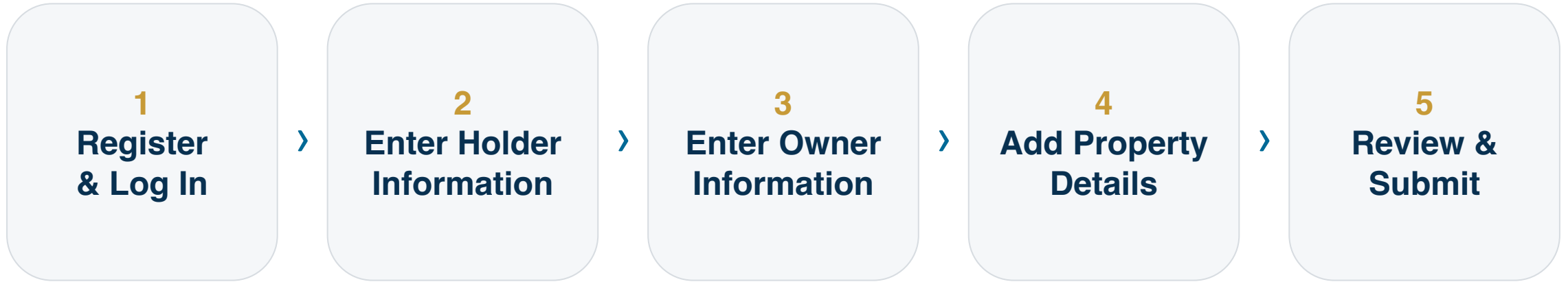
Electronic Reporting Process

To begin your report, go to the Arkansas Auditor of State website; under the Report Property Tab, click “Submit a report”



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Submitting your Report in 5 Steps



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MANUAL ONLINE REPORTING



BEGIN SUBMISSION

REGISTER

If you are beginning a new submission, enter your email address below and click "Register":

Email:

Register

LOGIN

If you have a new secret key or are continuing a report already in-progress, enter your email address and secret key and click "Login":

Email:

Secret Key:

Login

POWERED BY:  KELMAR



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[Logout](#)

MANUAL ONLINE REPORTING



ENTER HOLDER INFORMATION

Holder Information

Please enter all required information below

[Save](#)

* Holder Name:

* Holder Tax ID:

Incorporated State:

- Select an Option -

Incorporated Date:

MM



DD



YY



NAICS Code Charter:

[Find your NAICS Code](#)

Claims Contact Phone Number:

Claims Contact Email:

* Report Year:

- Select an Option -



Electronic Signature Required

By entering my name below and clicking on the save button, I acknowledge and affirm under penalty of perjury: (i) that I have prepared, or have caused to be prepared and have examined this report; (ii) that this report is true, correct, and complete; (iii) that I have the authority to verify this report on behalf of my organization and to bind my organization to report and transfer unclaimed property to the state; and (iv) that it is agreed that any and all transactions entered into by my organization in connection with the reporting and transfer of unclaimed property to the state, will be subject to (a) the Uniform Electronic Transactions Act (UETA) to the extent applicable under applicable state law, and (b) the federal Electronic Signatures in Global and National Commerce Act (E-SIGN), with the effect that keying in our names or attaching facsimile signatures to electronic documents indicates our intention that they be deemed to be binding electronic signatures; and (v) that I have sent written notice consistent with § 18-28-207 to the apparent owner, not more than one hundred eighty (180) days or less than ninety (90) days before filing this report, stating that my company is in possession of property subject to § 18-28-201, et seq.

* Enter/Type Name Here:

[Save](#)

POWERED BY: KELMAR



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MANUAL ONLINE REPORTING

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[← Back To Report Summary](#)

OWNERS

[Add Property ▶](#)

Owners on this Record: ?

Owner	Owner Name	Owner Address	Relationship Code	Edit
Primary	Owner Information	1234 Main Street	PA	Edit

Owner Information

Please enter the following information to add an owner to this record

Cancel

Save

* Last Name or Business Name:

Owner Information

☐ This is a Business

First Name:

Middle Name:

Prefix:

- Select an Option -

Suffix:

- Select an Option -

Title:

Address 1:

1234 Main Street

SSN / Tax ID:

.....

Date of Birth:

MMDDYY

Date of Death:

MMDDYY

* Relationship Code: ?

Payee - PA

* Owner Type Code: ?

All Owners except Aggregate or Unknown

Driver License #:

Driver License State:

- Select an Option -

Email Address:

Cancel

Save

Summary Record:

of Owners: 1

of Properties: 1

Primary Owner: Owner Information

Amount Reported: \$526.30

Amount Due: \$526.30

No. of Shares: 0

No. of Shares Due: 0

POWERED BY: KEMAR



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[◀ Edit Owners](#)

PROPERTY

[Go to Report Summary ▶](#)

Properties on this Record:

Property	Property Type	Amount Reported	Amount Due	No. of Shares	No. of Shares Due	Edit
1	CK10	\$526.30	\$526.30	N/A	N/A	Edit

Property Information

Please enter the following information to add a property to this record

[Delete](#)[Cancel](#)[Save](#)

* Property Type: ?

CK10 - Expense Checks

* Starting Transaction Date: ?

2

▼

17

▼

2020

▼

* Amount Reported:

\$ 526.30



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REPORT SUMMARY PAGE

Final Review ▶

Do not click Final Review until you have entered all 'Records' for this report. To add more 'Records,' click Create A Record below.

Please Note: Each 'Record' should contain an owner(s) and one property.

Summary Record:

Report Year: 2024	Report Type:	No. of Owners: 1
No. of Shares: 0	Amount Reported: \$526.30	No. of Properties: 1
No. of Shares Due: 0	Amount Due: \$526.30	No. of Tangibles: 0

Holder Info:

Edit Holder

Holder Name: Arkansas Business	Holder Tax ID: 889933002	Contact Name: John Doe
Contact Address 1: 1234 Main Street	Contact City: Little Rock	Contact State: AR
Contact Zip: 72201	Contact Phone: (501) 123-4567	Contact Email: contact@auditor.ar.gov

Create A Record

Record # 1

Delete ^

Owners:

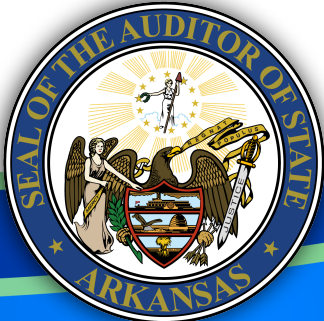
Add / Edit Owners

Owner	Owner Name	Owner Address	Relationship Code
Primary	Owner Information	1234 Main Street	PA

Properties:

Add / Edit Property

Property	Property Type	Amount Reported	Amount Due	No. of Shares	No. of Shares Due
1	CK10	\$526.30	\$526.30	N/A	N/A



[← Back to Report Summary](#)

SUMMARY

You will not be able to return to edit your report once the file is submitted.

PLEASE REVIEW YOUR SUBMISSION:

STEP 1: Check ALL boxes to confirm that the summary record reflects the records in your submission.

Summary Record:

- | | | |
|--|--|---|
| ☒ No. of Owners: 1 | ☒ No. of Shares: 0 | ☒ Amount Reported: \$526.30 |
| ☒ No. of Properties: 1 | ☒ No. of Shares Due: 0 | ☒ Amount Due: \$526.30 |
| ☒ No. of Tangibles: 0 | | |

STEP 2: Please review your holder information.

Holder Info:

Holder Name: Arkansas Business	Holder Tax ID: 889933002	Contact Name: John Doe
Contact Address 1: 1234 Main Street	Contact City: Little Rock	Contact State: AR
Contact Zip: 72201	Contact Phone: (501) 123-4567	Contact Email: contact@auditor.ar.gov

STEP 3: This step is optional. You may download a copy of your NAUPA file. You will not need to submit this copy to the state. This copy is for your records.

[Download NAUPA File](#)

STEP 4: Click 'SUBMIT' to file your report. You will not be able to edit your report once the file is submitted. If you are unable to select the 'SUBMIT' option, review Step 1 and verify ALL boxes are checked.

[Submit](#)



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Remitting Funds:

After your report is accepted.

Search for, select, and pay
<https://claimitar.gov/app/holder/payment/search>



The screenshot shows the top of the Arkansas State Auditor's website. The header includes the Arkansas State Auditor's seal and the name "DENNIS MILLIGAN ARKANSAS STATE AUDITOR". To the right, there are two tabs: "CLAIMING PROPERTY" and "REPORTING PROPERTY". Below the "REPORTING PROPERTY" tab, there is a dropdown menu with three options: "Submit a Report", "Submit a Payment" (which is circled in red), and "Outreach Response". The main content area features a large banner for "THE GREAT Arkansas TREASURE HUNT" with the text "HOW TO SEARCH FOR A CLAIM" and the website address "WWW.CLAIMITAR.GOV".



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[◀ HOME](#)

HOLDER PAYMENT



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[◀ PREV](#)

Payment Information

[NEXT ▶](#)

SEARCH FOR REPORT

To search for a report, enter a Tax Identifier into the Tax Identifier field at right and click Search.
Select the report that you wish to pay.

WARNING: Credit card transactions will incur a merchant charge of 3% of the payment total, plus \$1.00 per transaction. (Example: If the reported amount is \$50,000.00, the amount of the merchant charge would be \$1,501.00 and total payment would be \$51,501.00.) **THERE ARE NO MERCHANT CHARGES WHEN PAYING BY E-CHECK.**

*Tax Identifier:

SEARCH



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Reporting Deadline: Reports and remittances must be received in our office by the last business day in October.

Payment Deadline: In accordance with A.C.A. § 18-28-208(a), all payments must be received prior to the reporting deadline

Common Mistakes

- Reporting to the wrong state.
- Not including all known information.

Amendments:

- Email and request to upload new report.
holder@auditor.ar.gov
- Holder Reimbursements Forms



Office of Auditor of State Dennis Milligan
Holder Request for Reimbursement

SUBMIT BY MAIL:
1401 W. Capitol Ave., Ste. #325
LITTLE ROCK, AR 72201

SUBMIT BY EMAIL:
claimit@auditor.ar.gov

PART I: HOLDER INFORMATION				
Name of Holder:	Address:	City:	State:	Zip:
Tax ID#:	Telephone #:	Contact Name:	E-mail Address:	

PART II: CLAIM INFORMATION (Note: Use only one form per owner)						
Report Date	Property Code	Owner's Name (exactly as listed on	Owner's Address (exactly as listed on report)	Claimant's Name & Address (if different from owner)	Date Paid to Claimant	Amount for Reimbursement
			Street Address or P.O. Box	Name		\$
			City, State, Zip	Street Address or P.O. Box		
				City, State, Zip		

If amount was remitted in error, please explain:

PART III: HOLDER CERTIFICATION	
NOTARIZATION Sworn to and subscribed before me this _____ day of _____, 20____. Notary: _____ My Commission Expires: _____ PLACE SEAL HERE	I, _____, a duly authorized employee of the holder listed above, do hereby certify that the above-listed funds, or other property which was listed in the unclaimed property report which was filed by the holder, have been paid to the rightful owner(s) or their appointed representative. I agree, upon payment of the above-described property, to indemnify the State of Arkansas and hold it harmless from all claims and losses, demands, costs, and other expenses which the State of Arkansas may sustain by reason of turning over property to the holder and by further reason of its refusal to pay the property to any other person or persons. Name of Representative (type or print): _____ Signature of Holder Representative: _____ Date: _____



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Remit the Property

- Submit a single remittance as payment for your unclaimed property filing.
- Payments must be made online.
- Payments submitted prior to submission of a report may be returned.
- Receipt of funds does not relieve holder from the obligation to file.



Remitting Safe Deposit Box Contents

- **Auction First:** Sell abandoned box contents at public auction; remit excess proceeds and remaining property of value to the Auditor.
- **Exclude Prohibited Items:** Do not remit human remains, medical devices, drugs/paraphernalia, firearms/explosives/ammunition, or property worth less than sale/notice costs.
- **Report by Nov. 1:** Use SD01 for box contents, MS17 for excess cash, and SD03 for savings bonds; complete and sign inventory forms.
- **Secure & Deliver:** Seal and label each owner's contents with the inventory; deliver actual contents to the Auditor March 1–April 30 by bonded messenger or insured mail.



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Remitting Securities

- **Request Approval 30 Days Before:** Submit issue name, CUSIP, ticker, shares, and DTC participant information.
- **Report Before Delivery:** Securities must be approved and reported before transfer; private, fractional, and certain low-value securities must be reported as cash.



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Remitting Securities

- **Transfer Approved Shares:** Use ACATS when possible; alternative methods include DTC, DRS, or DWAC.
- **Forward Future Income:** Submit dividends, capital gains, and other income with a Supplemental Report within 60 days of the reporting deadline.
- **Zero State Accounts:** Any account maintained in the State's name must have a zero balance after filing; submit an additional Supplemental Report by December 31 for remaining shares or cash.



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Questions?



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