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Unclaimed Property Reporting in Maine

Portland, Maine • September 17, 2013

Faculty

Moderator:

James O. Santivañez, JMS Advisory Group, LLC

Timothy Goodyear, JMS Advisory Group, LLC

Jay Starr, JMS Advisory Group, LLC

For more information about our speakers, go to www.lorman.com/ID379257.

Unclaimed property – what's it all about? Find out how to comply with your state laws and prevent costly state audits.

How does your company account for uncashed payroll and accounts payable checks? How does your company handle aged customer credits? Do you have unclaimed dividends, gift certificates or unidentified remittances that have not been claimed by the owner? These items may represent unclaimed property liabilities.

As states struggle to meet their annual fiscal responsibilities, unclaimed property has emerged as a new and popular avenue for increasing public revenue collections. Unclaimed property compliance is required of all governmental agencies, companies in all industries, regardless of size or location. Compliance is a hot topic – therefore, it's critical for your organization's financial well-being to ensure full compliance with state unclaimed property laws. Attend this seminar and get an extensive overview of all aspects of unclaimed property.

Benefits for You

- Comply with filing requirements
- Learn how to prevent – or survive a state or third-party audit
- Discover what the future holds as unclaimed property continues to emerge in the marketplace and state requirements evolve
- Avoid the financial risks of not complying with unclaimed property reporting laws

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Learning Objectives

- You will be able to discuss compliance reporting requirements.
- You will be able to review amnesty and voluntary disclosure reporting.
- You will be able to explain audit basics.
- You will be able to identify how to recover funds for your company.

For more detailed CE credit information, visit us at www.lorman.com/ID379257 or contact us at 866-352-9540.



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Seminar Agenda

This seminar will be presented by **James O. Santivañez, Timothy Goodyear and Jay Starr.**

8:00 AM – 8:30 AM	Registration
8:30 AM – 9:50 AM	Unclaimed Property 101 <ul style="list-style-type: none">• History• Modern Terminology• Foundational Case Law• The Uniform Unclaimed Property Acts• Basic Requirements• Due Diligence
9:50 AM – 10:00 AM	Break
10:00 AM – 11:15 AM	Compliance Reporting Requirements <ul style="list-style-type: none">• Common Types of Unclaimed Property• Industry-Specific Compliance Concerns• State Specific Requirements• Dormancy Periods• Identify and Quantify Exposure• Compliance Case Study
11:15 AM – 12:00 PM	Amnesty and Voluntary Disclosure Reporting <ul style="list-style-type: none">• Current Amnesty/VDA Programs• The New Delaware VDA Program• Benefits of Participating• Filing Under Amnesty or Voluntary Disclosure• Post-Filing Responsibilities
12:00 PM – 1:00 PM	Lunch (On Your Own)

1:00 PM – 2:30 PM

Audit Basics

- The Different Types of Audits
- How an Entity Is Selected for Audit
- Initial Reaction and Response
- States' Rights and Responsibilities
- Holders' Rights and Responsibilities
- Dealing With Third-Party Auditors
- Statistical Sampling and Estimation Techniques

2:30 PM – 2:40 PM

Break

2:40 PM – 3:20 PM

Maine Unclaimed Property Reporting

- Reporting Options
- Reports Due Dates and Fiscal Reporting Years
- Do I Need to Report? If So, What?
- Due Diligence Requirements and Exemptions
- Consequences of Noncompliance
- Compliance Forms and Helpful Resources

3:20 PM – 4:00 PM

Recover Funds for Your Company

- Where to Look: The Search Process
- Furnishing the Proper Documentation
- The Claims Process
- Timeframe for Success

4:00 PM – 4:30 PM

Legislative Updates

- Recent Law Changes and Important Developments
- Our Company Is in Maine: Why Should We Care?

Presented By:

James O. Santivañez – Moderator

- Founder and president, JMS Advisory Group, LLC
- Nationally recognized expert on unclaimed property matters
- Frequent speaker for the Unclaimed Property Professionals Organization, the American Payroll Association, the National Restaurant Association and the Tax Executives Institute
- Expert in unclaimed property compliance analysis and process improvement
- Expert in outsourcing placement, audit defense and asset recovery
- J.D. degree, Washington College of Law, American University; B.A. degree, Yale University
- Can be contacted at 404-474-7733 or jsantivaner@jmsadvisors.com

Timothy Goodyear

- Specialist, JMS Advisory Group, LLC
- Practices in large, complex client compliance and escheat reporting
- Experienced manager of compliance and outsourcing projects for Fortune 500 clients

- Expert in data integration and proprietary database management
- Assists clients in various industries, with specific emphasis on property and casualty insurance, health care, financial services and manufacturing
- B.B.A. degree in finance, Georgia State University
- Can be contacted at 404-474-7733 or tgoodyear@jmsadvisors.com

Jay Starr

- Manager, JMS Advisory Group, LLC
- Unclaimed property compliance review expert
- Represents clients before state and local escheat agencies
- Assists clients in various industries, with specific emphasis on retail, technology, manufacturing and financial services
- B.S. degree in business administration and management, Auburn University
- Can be contacted at 404-474-7733 or jstarr@jmsadvisors.com

Register at www.lorman.com/ID379257 or call 866-352-9539

Yes!
Sign
me up!

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Purchase Options – Check All That Apply

- Yes!** I would like to attend – \$329 (includes free manual with attendance)
 Add a CD recording of this program – \$99*
 Bring a colleague – \$229 per each additional registrant
 Add a Tax Professionals' Resource Silver Membership (\$397.00) and attend for 25% off! (\$246.75) = \$643.75

I am unable to attend, please send me:

- CD/Manual Package – \$349* Manual Only – \$119*

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How Do I Register?

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FAX: 715-833-3953
MAIL: Mail this form with payment to:
Lorman Education Services
Dept. 5382, P.O. Box 2933
Milwaukee, WI 53201-2933

Where Is It?

Fireside Inn & Suites
81 Riverside Street
Portland, Maine
207-774-5601

Who Should Attend?

This seminar is designed for accountants, controllers, tax managers, CFOs, bankers, treasurers and attorneys.

GENERAL INFORMATION:

- This seminar may be recorded by Lorman Education.
- If you need special accommodations, please contact us two weeks in advance of the program.
- Lorman Education Services is not approved to offer self-study CPE credit for accountants; therefore, no CPE will be given for this program if ordered as a self-study package.

CANCELLATIONS: Substitute registrants can be named at any time. A full refund, less a \$20 service charge, will be given if notification is given six or more business days in advance. Notification of less than six business days will result in a credit that can be applied to any Lorman products or services. If you do not cancel or attend, you are responsible for the entire payment.

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