

Unclaimed Property Reporting in Maryland

Baltimore, MD • September 14, 2010 • ID# 383888

Unclaimed Property Reporting – What’s It All About? Find out what you need to know to successfully comply with 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 liability.

As states struggle to meet their annual fiscal responsibilities, unclaimed property has emerged as a popular avenue for increasing their revenue stream. Unclaimed property touches all industries, company sizes and locations. It is critical for your company’s financial well-being to be in full compliance with state unclaimed property laws. This course will provide an extensive overview of all aspects of unclaimed property. Come and learn the obligations and issues companies are facing.

Benefits for You

- Unclaimed property overview – What is unclaimed property and how is my business affected? What are the financial risks facing noncompliance?
- Initial compliance – Identifying unclaimed property, voluntary compliance, state requirements and exemptions, due diligence and annual reporting.
- Ongoing compliance – Maintaining records, keeping up with changes in requirements, Sarbanes-Oxley, policies and procedures
- Audits – Preventing and surviving state or third-party audits
- Trends/Issues – What can be expected as unclaimed property continues to emerge in the marketplace and state requirements evolve



**Bring a Colleague –
Save \$50**

(Includes Free Manual)

Faculty

Patricia D. Hopper, SC&H Group, LLC

R. Eric Mauldin, SC&H Group, LLC

For more information about our speakers, go to www.lorman.com/ID383888.

Continuing Education Credit

- CPE 8.0

For more detailed CE credit information, visit us at www.lorman.com/ID383888 or contact us at 866-352-9540.

REGISTER NOW • www.lorman.com/ID383888

This seminar will be presented by Patricia D. Hopper and R. Eric Mauldin.

8:00 AM – 8:30 AM	Registration
8:30 AM – 9:00 AM	Overview and Fundamentals <ul style="list-style-type: none">• History of Unclaimed Property• The Uniform Acts• Key Jurisdictional Issues<ul style="list-style-type: none">– Sourcing of Unclaimed Property– Priority Rules• Common Terms and Property Types• Basic Requirements
9:00 AM – 10:30 AM	Initial Compliance <ul style="list-style-type: none">• Identifying Unclaimed Property• Performing Due Diligence• Basic Reporting Requirements• State and Industry Specific Requirements• State Exemptions
10:30 AM – 10:40 AM	Break
10:40 AM – 11:20 AM	Voluntary Compliance and Voluntary Disclosure Agreements <ul style="list-style-type: none">• Current Amnesty/Voluntary Disclosure Opportunities• Filing Under Amnesty or Voluntary Disclosure• Review Process and Self-Audit• Look-Back Periods• Methods of Estimation
11:20 AM – 12:00 PM	Unclaimed Property Game

12:00 PM – 1:00 PM	Lunch (On Your Own)
1:00 PM – 2:00 PM	Ongoing Compliance and Advanced Concepts <ul style="list-style-type: none">• Maintaining Records• Keeping up With Changes in Reporting Requirements• Federal Preemption• Policies and Procedures<ul style="list-style-type: none">– Best Practices– Common Mistakes• Sarbanes Oxley and Other Accounting Concerns• Mergers and Acquisitions
2:00 PM – 3:00 PM	State Audit Programs <ul style="list-style-type: none">• Audit Administration<ul style="list-style-type: none">– State Managed Audits– Third-Party Audit Contractors• Audit Targets and Selection• Audit Concepts<ul style="list-style-type: none">– Burden of Proof– Lookback Period– Statistical Sampling and Extrapolation– Fines and Penalties• Preparing for and Surviving an Audit
3:00 PM – 3:10 PM	Break
3:10 PM – 4:00 PM	Hot Topics and Current Trends <ul style="list-style-type: none">• Protecting Against Fraud• Asset Search• Recent State Developments
4:00 PM – 4:30 PM	Questions and Answers

Unclaimed Property Reporting in Maryland

Baltimore, MD • September 14, 2010 • ID# 383888

Register Online at www.lorman.com/ID383888

Seminar Tuition (includes free manual with attendance)

- Yes!** I would like to attend. (\$319 per person)
- Yes!** I would like to bring a colleague. (\$269 per each additional registrant)
- Yes!** I would like the Best Value discount.
(\$418 per package [\$319] plus CD recording [\$99*] of this seminar)

I am unable to attend but I am interested in:

- \$339 CD/manual package* \$119 manual only*

Amount Enclosed

\$ _____ Tuition Subtotal
 \$ _____ Shipping & Handling (\$7.95 first item, \$1.00 each additional)
 \$ _____ Sales Tax (If tax-exempt, please include your certificate.)
 \$ _____ TOTAL

*Add \$7.95 shipping & handling plus applicable sales tax to product orders. Please allow four to six weeks after the date of the seminar for delivery.

Payment Information

Total amount enclosed \$ _____
<input type="checkbox"/> Check enclosed payable to Lorman Education Services
<input type="checkbox"/> Charge to credit card <input type="checkbox"/> AE <input type="checkbox"/> MC <input type="checkbox"/> VISA Signature _____
Card number _____ Exp. Date _____

Names of Attendees

PRIORITY CODE	DISCOUNT CODE	
NAME		
TITLE	EMAIL	
NAME		
TITLE	EMAIL	

Firm Information

FIRM NAME		
ADDRESS		
CITY	STATE	ZIP CODE
TELEPHONE	FAX	WEBSITE

Approving Manager

NAME	
TITLE	EMAIL

© 2010 Lorman Education Services. All rights reserved.

GENERAL INFORMATION:

- This seminar may be recorded by Lorman.
- 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.

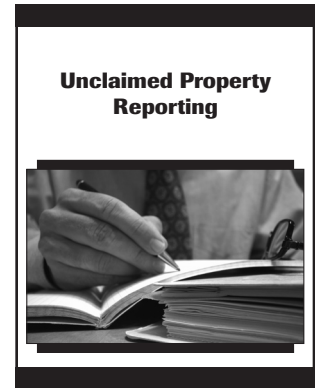


— Best Value —

Receive an additional manual and CD package of this program for only \$99 with your seminar attendance!

Register Now!

Receive a **FREE** manual
 – a **\$119** value –
 with your seminar attendance!



How Do I Register?

EMAIL: customerservice@lorman.com

WEBSITE: www.lorman.com/ID383888

TELEPHONE: 866-352-9539

FAX: 715-833-3953

MAIL: Mail this form with payment information to:

Lorman Education Services
 Dept. 5382, P.O. Box 2933
 Milwaukee, WI 53201-2933

SEMINAR ID: 383888

Where Is It?

Comfort Inn North BWI Airport-Linthicum
 6921 Baltimore Annapolis Boulevard
 410-789-9100
 Baltimore, MD

Who Will Be There?

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