



Legal Section

**BUSINESS ENTITY: CLAIM FILING INSTRUCTIONS
AND REQUESTED DOCUMENTATION**

To claim funds reported on behalf of a business, please provide the following:

1. **Completed claim letter signed by an individual with signatory authority for the business, such as an officer, general partner, sole proprietor¹, or a corporate employee who has been delegated signatory authority by a corporate officer.**
 - a. You must notarize the claim if the total value of the claim is \$1,000 or greater
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:
 - i. Military Identification Card, or
 - ii. Color copy of the first and last page of your valid passport
 - b. If you are a foreign citizen, provide a color copy of the first and last page of your valid passport.
 - i. If you do not have a passport, provide a minimum of two forms of government-issued identification. Suggested documents:
 1. Copy of your certified birth certificate and, if it is in a language other than English, a certified English translation
 2. Copy of your current voter registration card
 3. Copy of your current consular identification card
 4. Copy of your current resident visa
3. **If you are claiming funds on behalf of a Corporation, provide proof that you are an officer or have been granted signatory authority by a corporate officer.**
 - a. If you are an officer, provide proof that you are an officer. Suggested documents²:
 - i. Corporate Resolution
 - ii. The most recent Statement of Information³ filed with the California Secretary of State ("SOS").
 1. If the Statement of Information was e-filed, provide a copy of the Statement of Information and a copy of the payment receipt from the SOS

¹ The claimant must establish entitlement to the unclaimed funds. Pursuant to California Code of Civil Procedure, section 1540, subdivisions (a) and (d), an owner is the person who had a legal right to the funds prior to transfer to the Office of the Treasurer & Tax Collector. In the case of a corporation, the parent corporation is merely a shareholder of its subsidiary corporation; it does not own the corporate funds of its subsidiary. Therefore, a parent corporation, regardless of the percentage of shares owned, is not the rightful owner of its subsidiary's unclaimed funds.

² Although these documents are suggestions, if the claimant cannot prove both entitlement and authority to claim on behalf of the business, we may not be able to pay the claim.

³ If your business does not operate in California, provide the equivalent document filed with the state in which your business operates.

- iii. Certificate of Dissolution, or
 - iv. Other documents may be accepted if they prove you are a corporate officer.
 - b. If you are an employee of the corporation who has been granted signatory authority by a corporate officer, provide proof of your authority to sign. Suggested documents⁴:
 - i. Letter of authorization and proof that the individual granting authorization is a corporate officer (see documents listed above).
 - ii. Certification of Corporate Secretary (or other certificate) and proof that the individual granting authorization is a corporate officer (see documents listed above).
 - iii. Corporate Bylaws
 - iv. Corporate Resolution, or
 - v. Board Meeting Minutes
- 4. **If you are claiming funds on behalf of a Limited Liability Company, provide proof that you are a manager or officer.** Suggested documents⁵:
 - a. Company Resolution
 - b. Operating Agreement
 - c. Articles of Organization
 - d. The most recent Statement of Information⁶ filed with the California Secretary of State.
 - i. If the Statement of Information was e-filed, provide a copy of the Statement of Information and a copy of the payment receipt from the SOS
 - ii. Certificate of Dissolution, or
 - iii. Other documents may be accepted if they prove that you are a manager or officer
- 5. **If you are claiming funds on behalf of a Limited Partnership, provide proof that you are a general partner.** Suggested documents⁷:
 - a. Certificate of Limited Partnership⁸ filed with the SOS
 - b. Partnership Agreement
 - c. Certificate of Dissolution, or
 - d. Other documents may be accepted if they prove that you are a general partner
- 6. **If you are claiming funds on behalf of a Limited Liability Partnership, provide proof that you are a general partner.** Suggested documents⁹:

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⁵ Although these documents are suggestions, if the claimant cannot prove both entitlement and authority to claim on behalf of the business, we may not be able to pay the claim.

⁶ If your business does not operate in California, provide the equivalent document filed with the state in which your business operates.

⁷ Although these documents are suggestions, if the claimant cannot prove both entitlement and authority to claim on behalf of the business, we may not be able to pay the claim.

⁸ If your business does not operate in California, provide the equivalent document filed with the state in which your business operates.

⁹ Although these documents are suggestions, if the claimant cannot prove both entitlement and authority to claim on behalf of the business, we may not be able to pay the claim.

- a. Limited Partnership Agreement¹⁰ filed with the SOS
 - b. Partnership Agreement
 - c. Certificate of Dissolution, or
 - d. Other documents may be accepted if they prove that you are a general partner
7. **If you are claiming funds on behalf of a General Partnership, provide proof that you are a general partner.** Suggested documents¹¹:
- a. Statement of Partnership Authority
 - b. Partnership Agreement
 - c. Certificate of Dissolution, or
 - d. Other documents may be accepted if they prove that you are a general partner
8. **If you are claiming funds on behalf of a Sole Proprietorship, provide:**
- a. Current or final federal tax return, including Schedule C
 - b. Most current business license or facility permit, or
 - c. Fictitious Business Name filing (filed with county), if applicable
9. **Proof of Federal Employer Identification Number ("FEIN")¹² assigned to your business.**
Suggested documents:
- a. "Letter of Confirmation" from the IRS showing assignment of the FEIN
 - b. Copy of received tax statement, such as:
 - i. IRS Form 1098, statement of interest paid
 - ii. IRS Form 1099-INT or 1099-DIV, statement of interest or dividends earned
 - c. IRS assignment of FEIN internet confirmation page printout
10. **Proof the business currently operates or receives mail at the current mailing address.**
Suggested documents:
- a. Copy of current business license or facility permit
 - b. Copy of received tax statement, such as:
 - i. IRS Form 1098, statement of interest paid
 - ii. 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
11. **Proof that the unclaimed funds belong to the claimant's business.** Suggested documents:
- a. Original invoice or receipt from the reporting entity
12. **A copy of the current or past business registration license filed with the City and County of San Francisco or county in which the entity does or did business at the time of the stated grounds for filing the business entity claim for unclaimed funds.**

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¹² We will not accept tax returns or IRS Form SS-4 application or W-9 to verify FEIN.

13. **If you are claiming funds for a business that has merged with or sold to another business, provide a copy of the merger or purchase agreement.**
14. **If you are claiming funds for a business that was previously suspended by either the SOS or the Franchise Tax Board ("FTB"), provide proof that the business is no longer suspended.**
 - a. If the business was suspended by the SOS, provide a Certificate of Good Standing.¹³ You can obtain the certificate by contacting the SOS Information Services Office at (916) 657-5448, or by following the instructions located on their Information Requests Web site located at <http://www.sos.ca.gov/business/be/information-requests.htm>.
 - b. If the business was suspended by the FTB, provide a copy of an Entity Status Letter. You can obtain the letter by contacting the FTB at: Franchise Tax Board, P.O. Box 942857, Sacramento, CA 94244-2250, or by visiting the FTB Website located at <https://www.ftb.ca.gov/help/business/entity-status-letter.asp>.

Send all documents to: San Francisco Treasurer & Tax Collector, Attn: Unclaimed Funds, P.O. Box 7027, San Francisco, CA 94120-7027.

Inquiries can be sent to ttx.bdr@sfgov.org. Please include "Unclaimed Funds" in the subject line.

Note: If you have an outstanding debt with a California state, city, or county agency, your unclaimed funds payment may be intercepted to pay the debt. The intercept will apply even if you are in an installment agreement with said agency.

¹³ If your business does not operate in California, provide the equivalent document filed with the state in which your business operates.