



Legal Section

**HEIR OF DECEASED OWNER: CLAIM FORM FILING INSTRUCTIONS
AND REQUESTED DOCUMENTATION**

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

1. **Completed Claim Form signed by the deceased 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 Form if the total value of the claim is \$1,000 or greater.
 - b. If multiple claimants are claiming the funds, please provide the following:
 - i. Each claimant must sign a Claim Form. Multiple claimants may submit their Claim Forms together if they are sharing the same documentation to support the claims.
 - ii. If the owners submit separate Claim Forms, each claim must contain all requested documentation.
 - c. If you are claiming funds that belong 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 unclaimed funds as determined from information provided to the Office of the Treasurer & Tax Collector ("TTX") by the department or agency that deposited the funds with TTX or by 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:
 - i. Military Identification Card or
 - ii. Color copy of the first and last page of your valid passport
 - b. If your name is different from the reported owner's name, provide documentation that verifies your name change. Suggested documents:
 - i. Marriage certificate
 - ii. Court document

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 funds are 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 items 2. 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 Durable Power of Attorney ("DPOA") in cases where a medical condition prevents the individual owner from signing the claim form. In such a case, our Legal section will determine whether to accept a DPOA. To submit a claim signed by a DPOA, include all pages of the DPOA agreement and a medical verification signed by a licensed physician that states the individual owner who is the subject of the DPOA is unable to sign the claim form because he or she is disabled, incapacitated or incompetent and is unable to handle their affairs. Any claim signed by a DPOA that does not contain medical verification by a licensed physician will be denied without consideration.



3. **If you are claiming funds on behalf of a minor, provide:**
 - a. Proof of minor's age. Suggested documents:
 - i. Copy of minor's birth certificate
 - ii. Copy of minor's Driver License or State-Issued Photo Identification card
 - iii. Color copy of the first and last page of the minor's passport
 - b. Proof of custody/guardianship. Suggested documents:
 - i. In the case of married parents, copy of minor's birth certificate
 - ii. In the case of divorce, court documents
 - iii. Conservator/Guardianship letters
 - iv. Adoption documents
 - c. Proof that the funds belong to the minor. Suggested documents:
 - i. Original invoice or receipt from the reporting entity
4. **Proof of your current mailing address.** Suggested documents:
 - a. Original pay stub
 - b. Copy of received tax statement, such as:
 - i. IRS Form W-2, statement of wages earned
 - ii. IRS Form 1098, statement of interest paid
 - iii. 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
5. **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:
 - i. To determine the county in which a city is located go to:
<http://www.csac.counties.org> and enter "cities" in the search box
 - ii. To access the website of a particular county recorder, go to:
<http://www.cdph.ca.gov/certlic/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.
 - i. 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.
6. **Proof that the funds belong to the deceased owner.** If you cannot provide this documentation with your claim, we may contact you for additional information. Suggested documents:
 - a. Original invoice or receipt from the reporting entity



7. 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:
 - i. Letter of Confirmation from the IRS showing assignment of the FEIN
 - ii. Copy of received tax statement, such as:
 1. IRS Form 1098, statement of interest paid
 2. 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.
 - i. We may contact you for additional information about the trustee(s).
- d. If the funds were not reported in the name of the trust, or the funds are 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.

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

- a. Proof of your appointment. Suggested documents:
 - i. Endorsed and/or Filed copy of your Letters Testamentary or Administration signed by a judicial officer of the court
 - ii. Final Decree of Distribution³ (closed probate only) or
 - iii. Other document(s) issued by the court
- b. FEIN for the estate. Suggested documents:
 - i. Letter of Confirmation from the IRS showing assignment of the FEIN
 - ii. Copy of received tax statement, such as:
 1. IRS Form 1098, statement of interest paid
 2. 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.

9. 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

³ We will not accept a petition or an unsigned order for a Final Decree of Distribution.



Treasurer & Tax Collector

CITY AND COUNTY OF SAN FRANCISCO

José Cisneros
TREASURER

- i. If the final decree names, as beneficiary to the estate, a trust for which you are a trustee, also provide all documents requested for estates held in trust, as listed above in item 7.
 - b. We may contact you for additional information about the personal representative for the estate.
- 10. **If you are the executor/executrix of the deceased owner's will or a beneficiary named in the will, 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 13101, which you can find on our website at: <http://www.sftreasurer.org/unclaimed-funds>.
- 11. **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 13101⁴, which you can find on our website at: <http://www.sftreasurer.org/unclaimed-funds>.
 - b. Documentation of your relationship to the deceased owner. Suggested documents:
 - i. Marriage certificate(s)
 - ii. Death certificate(s)
 - iii. Certified birth certificate(s)
 - 1. If your name is different than the name on your birth certificate, provide documentation to verify your name change. Suggested documents:
 - a. Marriage certificate
 - b. Court document

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.

⁴ 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 decedent died on or between January 1, 2020, and March 31, 2022, this amount increases to \$166,250. If the value of the funds you are claiming exceeds this amount, we may request that you petition the court to appoint a personal representative for the estate.