



Abandoned and Unclaimed Property

Asset Recovery Services

In today's challenging business environment, companies are focused on cost control and streamlined processes to maximize profitability and cash flow. Ryan has successfully represented clients in every major jurisdiction, recovering hundreds of millions of dollars worldwide on their behalf.

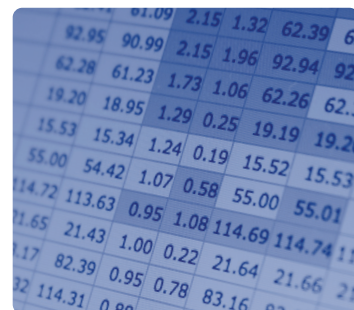
The proven abandoned and unclaimed property (AUP) asset recovery solutions Ryan offers will help your organization coordinate all aspects of identifying and claiming abandoned and unclaimed assets from federal, state, local, and municipal government agencies. We prepare all necessary claim forms and supporting documentation while corresponding with all jurisdictions holding our clients' funds. Ryan quickly and compellingly addresses all questions from each jurisdiction to ensure our clients rightfully receive all their assets.

What Is AUP Recovery?

When most companies consider AUP, they focus on the statutory obligation to report and remit property in the company's possession belonging to another entity where the rightful payee has either failed to express an ownership interest in the property or assert their right to the property. As an example, an uncashed vendor payment under most state laws must be reported and remitted (escheated) to the jurisdiction of the owner's last known address between three and five years of inactivity (termed "dormancy").

Your Company's Unclaimed Assets – An Overlooked Opportunity?

Many companies overlook the significant repository of assets held by states, counties, local municipalities, state and federal court systems, and licensing and permitting agencies as a source for recovering their own assets. Certain categories of property are often not subject to escheatment by various state and governmental agencies and remain unclaimed by their owners. An example of this is a property tax rebate or refund. In most states, counties, and cities, uncashed disbursements are not subject to AUP reporting. Generally after three years if the disbursement is not cashed, the owner will forever lose rights to the property.



Ryan's AUP Practice Improves Efficiency and Profitability

Although all 54 jurisdictions (the United States, District of Columbia, Puerto Rico, Guam, and the U.S. Virgin Islands) maintain websites that owners can access to search for AUP held on behalf of owners, the process of identifying the property and reclaiming can be a daunting task. To reclaim assets that are not subject to reporting, an organization must subscribe to or purchase databases not publicly available from various state, local, and federal governmental agencies, taxing authorities, and court systems—not to mention the hundreds of other sources. This is usually not practical and often inefficient.

The turnkey solution Ryan offers for your asset recovery needs includes identifying the property being held and by whom, preparing claim documentation, filing of claims on behalf of our clients, and following up to ensure the return of assets. We maintain a proprietary database that performs algorithmic searches—not only for state AUP holdings but also local and municipal governments, the court system, and others. Included in our database are more than four million records of assets that are not available online.

The research Ryan performs to identify lost assets for our clients is very complex and sophisticated. Each entity search considers numerous variations of our client's name as well as prior divestitures, acquisitions, and name changes. Our library, which includes hundreds of sources of data, is shared with our clients to ensure we identify and reclaim as many of the lost assets as possible. Ryan does not outsource any aspect of our asset recovery services, so we can maintain strict controls and security of our clients' information. The combination of Ryan's AUP experts and cutting-edge technology solutions offer a comprehensive approach to recovering all available assets, putting more money back into your business.

About Ryan

Ryan, an award-winning global tax services and software provider, is the largest Firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, state, local, and international tax services on a multijurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a nine-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multidisciplinary team of more than 3,000 professionals and associates serves over 18,000 clients in more than 60 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com.

