

Unclaimed Property Compliance Hub

This Data Sheet includes descriptions of the available Unclaimed Property Compliance Hub options provided by Sovos Compliance, LLC (“Sovos”) to the customer named on an applicable Order Form (the “Customer”) in accordance with this Data Sheet. Unclaimed Property Compliance Hub is a comprehensive resource where Sovos provides unclaimed property compliance information related to all 55 reporting jurisdictions.

1. **Sovos UP - Regulatory Services - Standard Compliance Hub.** The following matrices are available in the Standard Compliance Hub:

1.1 **Legislative Alerts** includes alerts containing a comprehensive summary of the text related to the legislative action.

1.2 **State Reporting Profiles** is a profile created for each of the 55 reporting jurisdictions across the United States, its territories, and Canada providing all the necessary “mechanical” information needed to accurately report and remit unclaimed property to the reporting jurisdiction.

1.3 **UP Newsletter** includes current and past editions of the Sovos UP Newsletter, a leading compliance newsletter addressing hot topics in unclaimed property as well as an in-depth view and analysis of unclaimed property regulations and state escheatment laws.

2. **Sovos UP - Regulatory Services – Enhanced Compliance Hub.** The Enhanced Compliance Hub includes the resources found in the Standard Compliance Hub plus the following matrices:

2.1 **Dormancy Information** is a searchable dormancy period database which identifies dormancy periods by specific property type in each jurisdiction.

2.2 **Due Diligence Matrix** is a compilation of the due diligence obligations of the holder, including letter content and mailing type and timeframes, and publication/advertising (where applicable).

3. **Sovos UP - Regulatory Services - Premium Compliance Hub.** The Premium Compliance Hub includes the resources found in the Enhanced Compliance Hub plus up to 12 hours annually of compliance consulting services from Sovos’ Unclaimed Property Compliance team (Customer may purchase additional consulting services hours at Sovos’ then current rate) and the following matrix:

3.1 **Contact Matrix** is a compilation of statutory, regulatory and administrative provisions on what constitutes “contact” with an owner for purposes of restarting the dormancy period.

4. **Sovos UP Compliance Hub – Custom Package.** The Custom Package includes everything in the Premium Compliance Hub and Customer may purchase any of the available matrices tailored to customer formatting requirements with pricing commensurate with effort.

5. **Additional Matrices.** Customer may add additional matrices for an additional fee:

- **529 College Savings Plans:** Lists provisions in those applicable jurisdictions providing for the escheatment of 529 plans.
- **Banking:** List provisions related to banking property types.
- **Certificates of Deposit:** Captures all certificate of deposit escheat requirements.
- **Contact:** Compilation of statutory, regulatory, and administrative provisions on what constitutes “contact” with an owner.
- **Cutoffs & Due Dates:** Captures Report due dates and cut off dates.
- **Definition:** A compilation of key statutory definitions.
- **Dormancy:** Captures the dormancy periods by specific property type in each jurisdiction.
- **Dormancy for IRAs:** Captures the dormancy and trigger requirements for both IRAs and Roth IRAs where applicable.
- **Due Diligence.** Captures the due diligence obligations of the holder, including letter content and mailing type and timeframes, and publication/advertising (where applicable)
- **Early Reporting:** List each state’s rules regarding the early reporting

property.

- **Education Savings Account:** A comparative matrix highlighting each state’s “other tax deferred” (if any), fiduciary (if any) and catchall provisions and dormancy periods.
- **Exemptions:** Lists all statutory exemptions to escheatment, including business to business exemptions.
- **Extension:** Provides statutory and administrative provisions governing how and when filing extensions are granted.
- **Gift Instruments:** Lists dormancy criteria and exemptions related to gift instruments, including gift cards, gift certificates, stored value cards and prepaid cards.
- **Government Holder:** Captures dormancy and specific rules pertaining to government holders of unclaimed property.
- **Health Savings Accounts:** Lists specific statutory provisions, dormancy and property type codes used by each jurisdiction, along with any additional web guidance
- **Insurance Provisions:** Captures all statutory provisions addressing the escheatment of insurance and life insurance property.
- **Interest Fines & Penalties:** Lists the provisions for interest, fines and penalties that may be charged in connection with unclaimed property reporting per applicable jurisdiction.
- **Money Orders:** Captures provisions relating to money orders including dormancy periods, presumptions of abandonment and definitions.
- **Negative Reports:** Identifies whether a state requires or suggests the filing of negative or zero reports.
- **Oil & Gas:** Lists the dormancy period, all material reporting requirements, and whether a jurisdiction is a current pay state.
- **Payroll Cards:** Lists specific payroll provisions and captures the related dormancy information.
- **Pre-need Funeral:** Captures provisions relating to pre-need funeral or burial exemptions.
- **Record Retention:** Identifies record retention requirements per jurisdiction.
- **Relationship Code:** Provides the relationship codes accepted by each jurisdiction for reporting purposes.
- **Service Charges & Deductions:** Provides all cost deductions allowed for costs associated with escheatment, including due diligence.
- **Safe Deposit Box:** Captures the safe deposit box reporting mechanics.
- **Securities Trigger:** Captures the dormancy and trigger requirements for securities property types.
- **UGMA/UTMA Accounts:** Provides the provisions addressing the escheatment of UGMA, UTMA and other minor accounts.
- **Unclaimed Life Insurance Benefits Act Legislation:** Provides tracking of all unclaimed life insurance benefits legislation.
- **Virtual Currency:** Identifies states that have added virtual currency provisions.

6. **Sovos Responsibility.** Sovos will deliver all matrices through the Unclaimed Property Compliance Hub. Twice annually, Sovos will update all matrices to assist with reporting cycles.

7. **CHANGES.** Sovos may, from time to time and in its discretion, make changes to this document or the terms and conditions set forth herein, provided however, in no event shall Sovos make any changes that will degrade Sovos’ obligations under this Data Sheet without prior written notice to Customer. When Sovos makes changes hereto which do not degrade Sovos’ obligations

under this Data Sheet, Sovos will provide notice as appropriate under the circumstances, e.g., by displaying a notice within the applicable Sovos products or services, by updating the Data Sheet located at <https://sovos.com/customer-legal-data-sheets/> or by sending Customer an email.

8. TERMS AND CONDITIONS. Customer's execution of an applicable Order Form for the products applicable to this Data Sheet signifies Customer's agreement to the terms and conditions in this Data Sheet and its acknowledgment that the Services are provided under and are governed by such applicable Order Form and the separate written agreement between the parties that expressly governs Sovos' delivery of products and services (the "Governing Agreement").

9. DEFINED TERMS. Except as defined herein or otherwise required by the context herein, all defined terms used in this Data Sheet have the meaning set forth in the Governing Agreement.

This document constitutes a Data Sheet as defined in the Governing Agreement.

SOVOS MAKES NO WARRANTIES, EXPRESS OR IMPLIED, IN THIS DOCUMENT.