

**United States Bankruptcy Court
District of Massachusetts**

Instructions for Filing Application for Payment of Unclaimed Funds

Unclaimed funds are held by the Court for an individual or entity who is entitled to the money but who has failed to claim ownership of it. The United States Courts, as custodians of such funds, have established policies and procedures for holding, safeguarding, and accounting for the funds. The following are instructions for applying for payment of unclaimed funds.

For purposes of these Instructions and the Application for Payment of Unclaimed Funds (“Application”), the “**Applicant**” is the party filing the Application, and the “**Claimant**” is the party entitled to the unclaimed funds and to whom they will be paid. The Applicant and Claimant may be the same. The “**Owner of Record**” is the original payee entitled to the funds appearing on the records of the Court.

I. Searching Unclaimed Funds

Information regarding unclaimed funds that have been deposited with the Court may be obtained as follows:

- Obtain a [PACER](#) account.
- Log into [PACER](#) and select the Court’s [ECF page](#).
- Select Reports from the blue menu at the top of the page.
- Select Unclaimed Funds from the list of reports.
- From the options displayed, select your parameters (dates, etc.).
- View the displayed report.

If you do not have access to a computer to perform the search, you may use the Court’s public computer terminal(s) at any of the Clerk’s offices located in Boston, Worcester, or Springfield, Massachusetts. Additionally, you may write to the Court’s Finance Department to verify unclaimed funds balances. The address is:

United States Bankruptcy Court
District of Massachusetts
Attn: Finance Department
5 Post Office Square, Suite 1150
Boston, MA 02109-3945

II. Filing Requirements for Payment of Unclaimed Funds

a. Application for Payment of Unclaimed Funds

Any party who seeks the payment of unclaimed funds must file an Application, which

substantially conforms to Massachusetts Local Bankruptcy Rule (“MLBR”) Official Local Form 23, and serve a copy of the Application on the United States Attorney for the District of Massachusetts.

MLBR 9010-1(g) does not apply to an Application. Business entities need not be represented by counsel to file an Application.

The Court will not charge a fee or require a motion to reopen a case to file an Application in a closed case.

b. Supporting Documentation

i. Payee Information

Funds are payable to the Claimant. In conjunction with the Application, the Claimant must complete, sign, and file with the Court the IRS Form W-9, Request for Taxpayer Identification Number and Certification (accessible by searching on the Internal Revenue Service (IRS) website at: <https://www.irs.gov/>).

ii. Domestic Claimant

A Claimant who is a U.S. person¹ must complete, sign, and file **either** the IRS Form W-9, Request for Taxpayer Identification Number and Certification (accessible by searching on the IRS website at: <https://www.irs.gov/>), **or** the [AO 213](#) or [213P](#) form, Request for Payee Information and TIN Certification (accessible by searching on the U.S. Courts’ website at www.uscourts.gov). The Claimant must complete, sign, and file the [AO 213](#) or [213P](#) form if the Claimant wants payment via Electronic Funds Transfer (EFT).

iii. Foreign Claimant

A foreign Claimant must complete, sign, and, file both the IRS Form W-8BEN, Certificate of Foreign Status (accessible by searching on the IRS website at: <https://www.irs.gov/>) **and** the [AO-215](#) form, Request to Determine Foreign Vendor Tax Payments (accessible by searching on the U.S. Courts’ website at www.uscourts.gov).

c. Additional Supporting Documentation

Requirements for additional supporting documentation vary depending on the

¹ “U.S. person” includes: an individual who is a U.S. citizen or U.S. resident alien; a partnership, corporation, company, or association created or organized in the U.S. or under the laws of the U.S.; an estate (other than a foreign estate); or a domestic trust (as defined in 26 C.F.R. 301.7701-7).

type of Claimant and whether the Claimant is represented. Please read the instructions below to identify what must accompany your Application. The parties described below are defined on page one.

As detailed below and depending upon the nature of the claim, sufficient documentation must be provided to the Court to establish the Claimant's identity and entitlement to the funds. If there are joint Claimants, then supporting documentation must be provided for both Claimants. If necessary, the Court may request additional information.

i. Owner of Record

If the Claimant is the Owner of Record, the Claimant must provide the following additional documentation:

A. Owner of Record – Individual

- Proof of identity of the Owner of Record (e.g., unredacted copy of driver's license, other government issued photo identification, or U.S. passport that includes current address);
- Documentation of Prior Address and/or Prior Name (Required of all Claimants with a name change and/or an address change); and
- A notarized signature of the Owner of Record (incorporated in the Application).

B. Owner of Record - Business or Government Entity

- Proof of identity of the signing representative (e.g., unredacted copy of driver's license, other government issued photo identification, or U.S. passport that includes current address);
- Application must be signed by an authorized representative for and on behalf of the business or government entity; and
- Corporate/Business Identification Form for Unclaimed Funds and the Corporate Officer's Certificate of Authority (both forms are accessible on this Courts' [website](#) and both require notarized signatures).

See Subsection II.c.iv. for Additional Business Requirements.

Note: If the Owner of Record's name has changed since the funds have been deposited with the Court, then proof of the name change must be provided.

ii. Successor Claimant

A successor Claimant may be entitled to the unclaimed funds as a result of assignment, purchase, merger, acquisition, succession, or by other means. If the Claimant is a successor to the original Owner of Record, the Claimant must provide the following documentation:

A. Successor Claimant – Individual

- Proof of identity of the successor Claimant (e.g., unredacted copy of driver's license, other government issued photo identification, or U.S. passport that includes current address);
- A notarized signature of the successor Claimant (incorporated in the Application); and
- Documentation sufficient to establish chain of ownership or the transfer(s) of claim from the original Owner of Record.

B. Successor Claimant – Business or Government Entity

- Proof of identity of the signing representative (e.g., unredacted copy of driver's license, other government issued photo identification, or U.S. passport that includes current address);
- Application must be signed by an authorized representative for and on behalf of the successor entity;
- Corporate/Business Identification Form for Unclaimed Funds and the Corporate Officer's Certificate of Authority (both forms are accessible on this Courts' [website](#) and both require notarized signatures); and
- Documentation sufficient to establish chain of ownership or the transfer(s) of claim from the original Owner of Record.

See Subsection II.c.iv. for Additional Business Requirements.

C. Deceased Claimant's Estate

- Proof of identity of the estate representative/administrator (e.g., unredacted copy of driver's license, other government issued photo identification, or U.S. passport that includes current address);
- Certified copies of probate documents or other documents

authorizing the representative to act on behalf of the decedent or decedent's estate in accordance with applicable state law (e.g., small estate affidavit); and

- Documentation sufficient to establish the deceased Claimant's entitlement to the funds.

iii. Claimant Representative

If the Applicant is Claimant's attorney or other representative, the following documentation is required:

- Proof of identity of the representative (e.g., unredacted copy of driver's license, other government issued photo identification, or U.S. passport that includes current address);
- A notarized power of attorney signed by the Claimant (or Claimant's authorized representative) on whose behalf the representative is acting;
- Documentation sufficient to establish the Claimant's identity and entitlement to the funds; and
- For Unclaimed Funds Locators, a fully executed copy of the agreement with the Claimant.

iv. Additional Business Requirements:

- A.** Absent evidence of a merger or the notarized consent of the subsidiary by a duly authorized officer of the subsidiary, a parent corporation does not have the authority to obtain unclaimed funds of the subsidiary.
- B.** Any person or entity making a claim for funds as the owner of a defunct Massachusetts business must provide reliable, verifiable documentation as to their current or past ownership of such business.
- C.** Please note that depending upon the circumstances, the Court may request you provide a determination from a state court of proper jurisdiction, as to the proper distribution of the funds amongst the creditors of the corporation or its shareholders.

III. Proposed Order

Applicant must provide the Court a proposed order in substantial conformance with the Court's proposed Order Approving Application for Payment of Unclaimed Funds (the form is accessible on this Courts' [website](#).)

IV. Filing the Application

a. Filing Electronically

Attorneys authorized to file electronically must select ECF events that do not expose documents containing personal identifiers to public access. ***Application for Payment of Unclaimed Funds*** is a public event. The event used for supporting documents, ***Unclaimed Fund Support Documentation*** is not a public event. Contact the Clerk's Office should you have questions or concerns.

b. Filing By Mail

Parties who cannot file electronically must mail the Application and supporting documentation to the Court at the following address:

United States Bankruptcy Court
District of Massachusetts
Attn: Finance Department
5 Post Office Square, Suite 1150
Boston, MA 02109-3945

V. Service

The Applicant must serve a copy of the Application and supporting documentation on the United States Attorney at the address listed in the Application for Payment of Unclaimed Funds. If necessary, the Court may require additional service.

VI. Post-Filing Process

a. Deficiency Notice

If the Application is deficient, the Court will issue a Deficiency Notice detailing the required information. The Applicant must comply with the Deficiency Notice by submitting the required information prior to the deadline set forth in the Notice, failing which the Court may deny the Application.

b. Objection Deadline

Any party objecting to the Application shall, within twenty-one (21) days after service thereof, serve upon the party listed in subpart 4 of the Application and file with the Court the objection to the Application.

c. No Objections Filed

If no objection is timely filed, the Application and accompanying documents may be considered by the Court without hearing. If the Application is deficient, the Clerk's office may issue a notice of deficiency or otherwise contact the Applicant for additional proof of identity or entitlement to the funds.