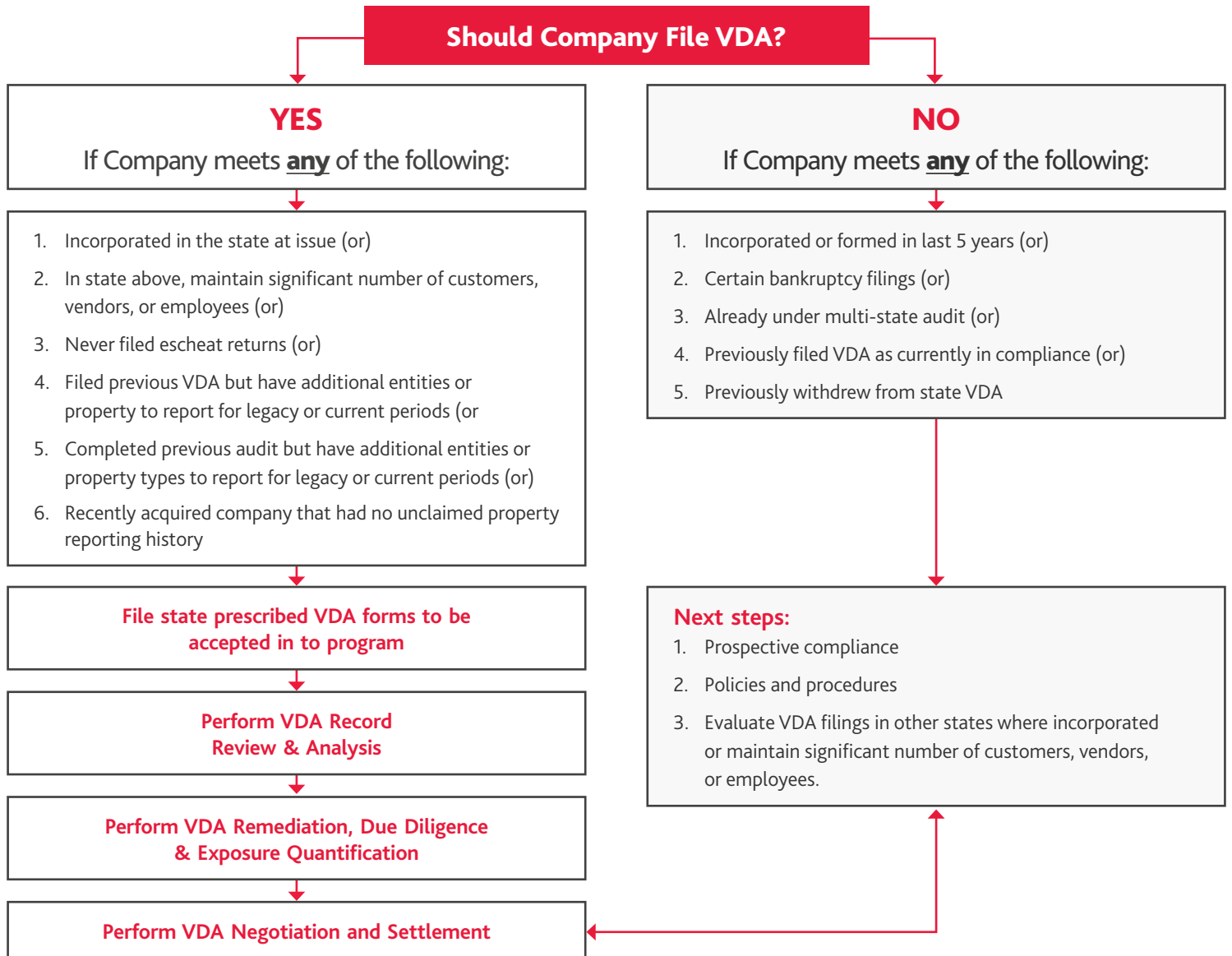


Unclaimed Property Voluntary Disclosure Agreement Decision Tree



It should be noted that VDA filings will depend on each organization's facts and circumstances in consultation with internal legal counsel and other corporate members. The above outline is a general outline that most companies can utilize as a general guide to address their own independent decision analysis. Contact BDO Unclaimed Property professionals for state program specifics. Some states only allow first-time filers into VDA programs, while others offer voluntary compliance programs (VCPs), which may have different requirements. Moreover, many states have different program compliance requirements and/or strict timelines.