

As a former business leader, I know it takes a lot to position a company or organization for growth – dedication, innovation, and a ton of hard work. But it is also important to understand the various laws and statutes that affect operations – such as the annual mandate to report unclaimed property to the Pennsylvania Treasury. We’re here to help businesses comply with this state law – please use the contact information below to reach out for assistance or with any questions you might have.

*- Pennsylvania State Treasurer Rob McCord*



The Pennsylvania Treasury wants to increase voluntary compliance with the Disposition of Abandoned and Unclaimed Property Act, 72 P.S. § 1301.1 et seq (DAUPA) – and works to inform the business community of its reporting obligations.

Treasury has a team of compliance specialists that can:

- Answer questions about reporting unclaimed property.
- Help your business or organization determine if you have unclaimed property.
- Assist you with filing your annual unclaimed property reports.
- Discuss voluntary compliance options.
- Present a seminar to your business or organization about unclaimed property reporting and address relevant issues specific to your industry.

Submit your report in written or electronic format.

- To make reporting electronically even easier, Treasury adheres to the National Association of Unclaimed Property Administrators (NAUPA) reporting format, which utilizes standardized codes in both written and electronic reports.
- Whether you report electronically or manually, reporting forms and free reporting software can be found on Treasury’s website, [www.patreasury.org](http://www.patreasury.org) – just click “Unclaimed Property” on the main menu and then select “Report Unclaimed Property.”

Have questions or need further assistance?

- *Call* Treasury’s holder hotline at 1-800-379-3999
- *Email* [unclaimedpropertyreporting@patreasury.org](mailto:unclaimedpropertyreporting@patreasury.org)
- *Visit* [www.patreasury.org](http://www.patreasury.org) for more information about unclaimed property

Treasury values the conscientious efforts of holders to comply with Pennsylvania’s unclaimed property law – without this cooperation, Treasury could not have returned over \$98.2 million to the rightful owners or heirs last fiscal year alone.



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# **QUICK REFERENCE GUIDE**

## **For Reporting Questions**

CALL 1-800-379-3999  
EMAIL [unclaimedpropertyreporting@patreasury.org](mailto:unclaimedpropertyreporting@patreasury.org)  
FAX 717-787-9079  
WEBSITE [www.patreasury.org](http://www.patreasury.org)

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### **MAILING INSTRUCTIONS FOR HOLDER REPORTS AND CHECKS**

Make checks payable to “Commonwealth of Pennsylvania”

#### **INTANGIBLE PROPERTY VIA COURIER**

Commonwealth of Pennsylvania – Unclaimed Property  
Lockbox 53473  
101 N. Independence Mall East  
Philadelphia, PA 19106  
Reference Field: Lockbox #053473

#### **INTANGIBLE PROPERTY VIA POST OFFICE**

Commonwealth of Pennsylvania  
Unclaimed Property  
PO Box 8500-53473  
Philadelphia, PA 19178-3473

#### **TANGIBLES/ SAFEKEEPING TO VAULT**

Commonwealth of Pennsylvania  
Bureau of Unclaimed Property  
Vault, Finance Building  
Harrisburg, PA 17120

#### **NEGATIVE REPORTS**

Treasury Department  
Bureau of Unclaimed Property  
PO Box 1837  
Harrisburg, PA 17105-1837  
**Or: [unclholders@patreasury.org](mailto:unclholders@patreasury.org)**

# INSTRUCTIONS FOR PREPARING AN ABANDONED AND UNCLAIMED PROPERTY REPORT

## REPORTING UNCLAIMED PROPERTY

### THE ACT

Pennsylvania's Disposition of Abandoned and Unclaimed Property Act ("The Act"), 72 P.S. Sections 1301.1 – 1301.28a, can be found on Treasury's Website at [www.patreasury.org/UnclaimedProperty.html](http://www.patreasury.org/UnclaimedProperty.html).

### WHO MUST REPORT

According to the Act, financial institutions, insurers, utilities, business associations, medical facilities, sole proprietors, fiduciaries, courts, public officers, government entities and all legal or commercial entities must file a report if they have reportable unclaimed property. Writing dormant accounts off into income does not negate the obligation to report and deliver unclaimed property.

### KEEP IT CURRENT

It is your responsibility to keep Treasury advised of your current address and any changes in the person, department or branch responsible for filing your reports. All correspondence should include your federal employer identification number (EIN/Tax ID Number).

### DORMANCY PERIOD

The dormancy period for most property types is five years, meaning no contact has been made with the owner for a period of five years or there has been no customer-generated activity on the account for five years. After this time, the account must be reported as unclaimed property. There are some exceptions to the five-year period. They include:

- Payroll and commissions – 2 years (issued by check, payroll card or in any other format)
- Court ordered utility refunds – 2 years
- Property distributable in the course of dissolution of a business association, financial institution, insurer or utility – 2 years from the date of final dissolution
- Burial accounts – 5 years after death of the account owner
- Money orders – 7 years (issued by financial and non-financial institutions)
- Travelers checks – 15 years

The chart below demonstrates the cut-off dates for property reported on the 2010 unclaimed property report, which is due April 15<sup>th</sup>, 2011. For a complete list of individual property types and their corresponding dormancy period, please refer to the Web site at [www.patreasury.org/UnclaimedProperty/html](http://www.patreasury.org/UnclaimedProperty/html).

<b>Dormancy Periods</b>	<b>Property Types</b>	<b>Transactions Occurring Between These Dates Should Appear on the Report</b>
2 years	Wages/Payroll, Commissions	January 1st - December 31st, <b>2008</b>
5 years	All other unclaimed property types	January 1st - December 31st, <b>2005</b>
7 years	Money Orders	January 1st - December 31st, <b>2003</b>
15 years	Travelers Cheques	January 1st - December 31st, <b>1995</b>

## REPORTING DEADLINE – **APRIL 15<sup>TH</sup>**

Reports and remittance are due by April 15<sup>th</sup> of the year following the year the property first became subject to custody and control of the Commonwealth under the Act, or the next business day if the 15<sup>th</sup> falls on a Saturday, Sunday or holiday.

Failure to submit the report by April 15<sup>th</sup> may result in interest being charged at a rate of 12 percent per annum and the imposition of penalties, if warranted, as authorized under Section 1301.24 of the Act. In addition, Section 1301.24 allows Treasury to examine the records of any company that fails to report property.

## EARLY REMITTANCE

The Act provides that holders may, with the consent of the State Treasurer, report and deliver unclaimed property before the expiration of the holding period. See Section 1301.13(d) of the Act. Forms for early remittance are available on the Web site at: [www.patrealty.org/UnclaimedProperty.html](http://www.patrealty.org/UnclaimedProperty.html) or by calling **1-800-379-3999**.

\*\*Please note that the Treasury Department will not accept early remittance of securities.

## NEGATIVE REPORTING

If, after a thorough annual review of records, it is determined that you are not in possession of unclaimed property, you have the option of filing a negative/compliance report. This report is helpful to Treasury in determining annual compliance.

A negative report can be filed online at [www.patrealty.org/UnclaimedProperty.html](http://www.patrealty.org/UnclaimedProperty.html). Select the “Holder Login for Negative Reporting” link on the left side of the page. Companies filing online do not need to submit a hard copy report.

Holders choosing to file a hard copy report may do so by completing the AP1 Neg form and mailing it to:

Treasury Department  
Bureau of Unclaimed Property  
PO Box 1837  
Harrisburg, PA 17105-1837

## REPORTING METHODS

Electronic Reporting is required for 10 or more properties. Two options, HRS Pro and ETM are available on Treasury’s Web site at [www.patrealty.org/UnclaimedProperty.html](http://www.patrealty.org/UnclaimedProperty.html). Written/hard copy reports will be accepted for reports containing less than 10 owners. There are reporting forms on Treasury’s Website at [www.patrealty.org/UnclaimedProperty.html](http://www.patrealty.org/UnclaimedProperty.html).

Treasury will accept holder reports via email, electronic file transfer or CD ROM. We are not able to accept reports submitted on floppy disk.

Companies reporting both tangible and intangible property should file separate reports.

## **SPECIAL INSTRUCTIONS FOR SECURITIES**

### **SECURITIES LIQUIDATED BEFORE REMITTANCE**

The Act requires the State Treasurer to liquidate unclaimed property in the form of stocks, and other negotiable instruments upon receipt. However, if you are liquidating securities prior to remittance, holders must send notice of liquidation to the Bureau of Unclaimed Property at:

pasecuritiesmanager@patreasury.org. The notice must include the following information:

- Contact person
- Account number
- Date of liquidation
- Net settlement amount of check or wire
- Payment method: check or wire
- Security or fund name
- Number of shares liquidated
- Price per share
- Date of payment
- CUSIP number
- Confirmation of sale
- Fees (Please note, the Commonwealth of Pennsylvania is a tax exempt entity.)

If you elect to liquidate prior to remitting cash, the shareholder accounts on your report must also be updated to cash.

### **SECURITIES NOT LIQUIDATED BEFORE REMITTANCE**

If you choose not to liquidate, include the following information in your report:

- Total number of shares reported
- CUSIP#
- Holder phone number
- Total number of shares remitted
- Holder phone number
- DTC#

### **REGISTRATION OF PHYSICAL SECURITIES**

Physical certificates reported as unclaimed property should be registered in the following name:

Commonwealth of Pennsylvania  
Bureau of Unclaimed Property Tax ID: 23-6003133  
PO Box 1837  
Harrisburg, PA 17105

Certificates and holder reports should be mailed to the following address:

Commonwealth of Pennsylvania – Unclaimed Property  
Lockbox 53473  
101 N. Independence Mall East  
Philadelphia, PA 19106  
Reference Field: Lockbox #053473

## DEPOSITORY TRUST COMPANY INSTRUCTIONS

Prior to transferring the securities, send an email to Treasury at [pasecuritiesmanager@patreasury.org](mailto:pasecuritiesmanager@patreasury.org) with a list of the securities to be transferred, or call toll-free **1-800-379-3999** or **717-705-8429**. Any questions can be answered at these numbers. Please provide the following information applicable to the DTC transfer:

- Holder name
- CUSIP #
- DTC# the shares are being transferred from
- Account name the shares are being transferred from
- Issue name
- # of shares being transferred
- Report year
- Date the transaction will occur

Any attempt to transfer securities without providing prior notification to Treasury will be rejected by Treasury's custodian, BNY-Mellon Bank.

Register by using the following information:

DTC#: 954

Agent Bank #: 26017

Account#: CUQFUP01002

Custodian: BNY-Mellon Bank

Please note: All nontransferable securities should be remitted with your report.

## MUTUAL FUND/DRP REGISTRATION

Register by using the following information:

Tax ID: 23-6003133

Mail all statements to the following address:

Pennsylvania Treasury Department

Bureau of Unclaimed Property

Securities Management Division

P.O. Box 1837

Harrisburg, PA 17105-1837

## DUE DILIGENCE

Holders and transfer agents for securities are required by the Securities and Exchange Commission (SEC) regulations to exercise reasonable care to determine the correct address of lost security holders. Please consult the complete text of the SEC regulations for all requirements at 17 C.F.R. §240.17Ad-17

While Pennsylvania's Unclaimed Property Act does not require holders to search for lost or absent owners, holders are encouraged to make reasonable efforts to locate owners prior to the expiration of the holding period. Most lost persons and companies can be located during the first six months following a change of address, particularly if a search is commenced when an account first becomes inactive or a check remains uncashed. Deductions from an owner's unclaimed property for search expenses are not authorized under the Act.

## **Guidelines for due diligence**

- Retain records of owners' last-known addresses (even though mail may have been returned by the post office) and include those addresses in the holder report.

Third parties involved in performing due diligence on behalf of a holder must retain original owner information, including address information. The original address of the owner should be reported and should not be changed to the address of the third party.

- Review records for other active accounts held by the same owner prior to reporting an account as inactive.
- Pay any owner who comes forward after the report has been submitted to Treasury and seek reimbursement from Treasury by completing an AP5 form.

## **REPORTING TANGIBLE PROPERTY**

### **Examples of property Treasury **ACCEPTS****

- Monies (cash, coin collections, etc.)
- Cash deposits for beer kegs when returned to the distributor
- New video games, CDs & DVDs
- New toys (balls, games, dolls, etc.)
- Activated gift cards with a cash balance
- Musical instruments
- Jewelry (costume or valuable)
- Bullion, silver, gold or platinum
- the distributor)
- Antiques, rare items
- Collectibles (sports memorabilia, antique arms, firearms, etc.

### **Examples of property Treasury **REFUSES****

- Property forfeited or seized by law enforcement agencies
- Toiletries, personal care items
- Any papers not having a cash value
- Clothing (new or used)
- Food
- Alcoholic beverages
- Bicycles
- Used furniture
- CB sets, cell phones, pagers, scanners
- Weapons (handguns, rifles, shotguns, sawed-off shotguns, machine guns, automatic weapons, tear gas pistols, starter pistols, knives, etc.)
- Used motorcycle helmets or hard hats
- Used MP3 players and GPS units
- Micro-evidence (blood samples, spent cartridges, etc.)
- Fireworks, explosives
- Scales
- Power tools
- Tool sets
- Keys
- Car parts, tires
- Ammunition
- Biohazardous material
- Purses or wallets
- Drug paraphernalia (drugs, spoons, pipes, needles, etc.)
- Used electronic equipment (TVs, DVD players, VCRs, stereo systems or speakers, computers, etc.)

**Note:** Act 138 permits municipalities to dispose of tangible property that remains unclaimed for three years and that is refused in writing by the Treasury Department. Please catalog the items and submit a SEPARATE list to Treasury for an official determination and further instruction prior to taking any action.

Phone 717-772-2957

Fax 717-705-5050

## REPORTING UNCLAIMED PROPERTY

**Q: *What is the deadline for filing an unclaimed property report?***

**A:** The deadline to file an unclaimed property report with the Pennsylvania Treasury Department is **April 15<sup>th</sup>** each year.

**Q: *Are holders required to file a “negative report”?***

**A:** Negative reports are not statutorily required; however, since you have reviewed your books to determine no unclaimed property liability, we encourage you to take a few more minutes to file a voluntary negative report with Treasury. It is a quick and easy way to maintain a record of compliance with us.

**Q: *Can holders transmit a negative report electronically?***

**A:** Yes. To file a negative report electronically, visit **www.patreasury.org**. Click on the “Login for Holder Reporting” link on the left side and follow the instructions to submit your report.

**Q: *What is the address for sending intangible reports and checks?***

**A:** When using the United States Postal Service, mail reports and checks to:  
Commonwealth of Pennsylvania  
Bureau of Unclaimed Property  
P.O. Box 8500-53473  
Philadelphia, PA 19178-3473

When using a courier service, mail reports and checks to:

Commonwealth of Pennsylvania - Unclaimed Property  
Lockbox 53473  
101 N. Independence Mall East  
Philadelphia, PA 19106  
Reference Field: Lockbox #053473

**Q: *Who do I make the check payable to?***

**A:** Make the check payable to the **Commonwealth of Pennsylvania**, listing “Bureau of Unclaimed Property” in the memo line.

**Q: *We have filed our electronic unclaimed property report via email, and will be sending a check. Do we have to fill out an AP-1 to send with the check?***

**A:** No, after finalizing your electronic report, you will have the option to print a “Holder Report Cover Sheet”. This cover sheet is the same as the AP-1 form and may be mailed along with your check.

**Q: *Does the Treasury Department accept wire transfers of funds?***

**A:** Yes, holders that wish to send payments to Treasury by a wire or ACH transfer are asked to email **unclaimedpropertyreporting@patreasury.org** or call the holder line at **1-800-379-3999**, Monday through Friday, 8:00 a.m. - 5:00 p.m. and a compliance professional will provide you with instructions.

**Q: Does Pennsylvania's Unclaimed Property Law require holders to perform due diligence prior to submitting their report?**

**A:** No, currently Pennsylvania's Law does not require holders to perform due diligence prior to reporting general ledger property, however, reasonable efforts to locate the owner are encouraged.

Please note - holders/transfer agents for securities are required to perform due diligence according to the Securities and Exchange Commission (SEC) regulations.

**Q: There is a new "assets" section on the AP-1 form and online negative reporting - should I enter the assets of the company or assets of unclaimed property that should be reported?**

**A:** Enter the assets of the company.

**Q: How far back does a first time filer have to go to clean up their books?**

**A:** A first time filer should go back to the records from the beginning of the business, however, a minimum of ten years should be reviewed. First time filers should request to enter into Treasury's Voluntary Compliance program. For more information, please visit our Web site at [www.patreasury.org](http://www.patreasury.org).

**Q: Can third parties (example: CPA firms) file on behalf of their clients?**

**A:** Yes, third parties can file on behalf of their clients; however the AP-1 form must be signed by the client.

**Q: Where do I go on Treasury's website to locate reporting forms?**

**A:** All of the unclaimed property reporting forms are available on Treasury's website [www.patreasury.org](http://www.patreasury.org) under "Unclaimed Property" and "Forms to Report Unclaimed Property."

**Q: If I have less than 10 items to report, may I use the electronic reporting software program?**

**A:** Yes, you may use the electronic reporting software if you have less than ten items to report.

**Q: Must I use the electronic software program if I have more than 10 items to report?**

**A:** We ask that a holder who has more than 10 items to report file through HRS Pro or another approved method of electronic reporting.

**Q: Why does it state that the electronic reporting software program must be installed by a user with administrative privileges on the PC?**

**A:** Many organizations place a security feature on employees' computers. Contact your IT Department to get administrative privileges.

**Q: Will Treasury accept electronic encrypted files?**

**A:** At this time, Treasury cannot accept encrypted WINZIP files. HRS Pro is encrypted, but other files will be accepted on a case by case basis. Treasury also has an FTP site, which is secure.

**Q: What is the aggregate amount in PA?**

**A:** The aggregate amount is the highest amount that a property can be worth for which Treasury does not require the name and address of the owner in the report. The aggregate amount in PA is \$49.99 and below.

**Q: What is the threshold for reporting?**

**A:** There are no de minimis amounts. Any amount is reportable to Treasury.

**Q: *Must non-profits file?***

**A:** Yes, non-profits are required to report if they have unclaimed property. This must be done by April 15<sup>th</sup> of each year to be in compliance with the Unclaimed Property Law.

**Q: *Are sole proprietors required to file unclaimed property reports?***

**A:** Yes, sole proprietors are required to report if they have unclaimed property. This must be done by April 15<sup>th</sup> of each year to be in compliance with the Unclaimed Property Law.

**Q: *If a Pennsylvania company is holding unclaimed property for a resident of another state, can it be reported to Pennsylvania?***

**A:** Property for residents of other states should be reported to the state of the owner's last known address. If it is a small amount reported to Pennsylvania, we will turn it over to the appropriate state.

**Q: *If a Pennsylvania company is holding unclaimed property for a resident of a foreign country, where is that property to be reported?***

**A:** All properties listing foreign addresses should be reported to the state of incorporation of the holder.

**Q: *If a company has locations in Pennsylvania, but is incorporated in another state, is it required to file in PA?***

**A:** Unclaimed property should be reported to the state of the owner's last known address. In this case, all property listing an address in Pennsylvania should be reported to Pennsylvania. Any unknown property should be reported to the state of incorporation.

**Q: *What if an owner contacts our company/organization after the property has been turned over to the State?***

**A:** You, as the holder can take one of two actions:

- 1) Instruct the owner to contact PA Treasury to claim their funds.
- 2) Pay the owner the amount due. Then, submit a Holder Reimbursement Form (available on our website) to PA Treasury, along with proof of payment, to request reimbursement of the funds.

**Q: *How long does the holder have to retain the records submitted in a holder report?***

**A:** Treasury's Unclaimed Property Law does not have a specific time frame for records retention in this scenario. However, Treasury recommends that holders retain their records for at least 10 years after submitting their report.

## DORMANCY PERIODS

**Q: *What is the dormancy period in PA?***

**A:** The dormancy periods vary depending on the type of property, but for most types, the dormancy period is five years. There are some exceptions; the most notable is payroll and commissions, which is two years. The property dormancy matrix can be found on Treasury's website.

**Q: *Can holders report unclaimed property before the dormancy period expires?***

**A:** Property, other than securities, may be reported before the dormancy period expires with the permission of the Treasurer. The holder must submit a request via the Early Remittance Request form, found on our website at [www.patreasury.org](http://www.patreasury.org) under "Forms to Report Unclaimed Property."

**Q: *When are IRA's reportable?***

**A:** IRAs are reportable after five (5) years from the demandable and distributable date (age 70.5) or the election date (age 59.5) if there is a string of uncashed checks.

## REPORTING TANGIBLE PROPERTY

**Q: *What items will be accepted by the vault?***

**A:** Examples of items accepted by the vault include:

- Monies (cash, coins, coin collections, etc.)
- Cash deposits for beer kegs when returned to the distributor
- New video games, CDs & DVDs
- New toys (balls, games, dolls, etc.)
- Jewelry (costume or valuable)
- Bullion, silver, gold, or platinum
- Antiques, rare items
- Collectibles
- Musical instruments

If you have a question about whether an item is acceptable or not, please contact the Treasury Department at 717-772-2957.

**Q: *What is the proper procedure for reporting tangible assets?***

**A:** Treasury recommends the use of electronic reporting for tangible property. Instructions can be found on Treasury's website under the "Unclaimed Property" section and by clicking on "Reporting Unclaimed Property." A TUP-40 form may be used in lieu of electronic reporting, also available on Treasury's website under "Forms to Report Unclaimed Property."

**Q: *What is the dormancy period for property held by police departments?***

**A:** Property that has no true or rightful owner, called and "unknown" owner, is reportable after it has been held for one (1) year. Property held by police departments with a true and rightful owner is reportable after it is held for five (5) years.

**Q: *If I file a tangible report, do I still need to file a negative report for intangible property or vice versa?***

**A:** No, reporting all tangible and/or intangible property will fulfill your filing requirement.

**Q: *What is the address to send tangible reports and property?***

**A:** Send reports and all property to:

Commonwealth of Pennsylvania  
Bureau of Unclaimed Property  
Vault, Finance Building  
Harrisburg, PA 17120

## EXTENSIONS

**Q: *How do you file an extension?***

**A:** To file an extension, you must submit a request via the Holder Extension Request form found on our website at **[www.patreaury.org](http://www.patreaury.org)** under "Forms to Report Unclaimed Property."

E-mail: **[unclaimedpropertyreporting@patreaury.org](mailto:unclaimedpropertyreporting@patreaury.org)** or

Mail: Pennsylvania Treasury Department

Bureau of Unclaimed Property

PO Box 1837

Harrisburg, PA 17105

Attn: Holder Compliance

*\*Please note, extensions will not be granted for two consecutive years.*

## CLAIMS

**Q: How can I check to see if my business has any unclaimed property?**

A: Treasury's research unit will assist you in locating any property that may be due your company. Please contact Treasury at **1-800-222-2046**.

## GENERAL OBLIGATION BONDS

**Q: Who is responsible for ensuring that the bonds, coupons and other bond-related property are reported?**

A: Ultimately, the issuer is responsible for ensuring that the bonds, coupons and other bond-related property are reported. Sometimes, however, the report is filed by the paying agent, depending on how the trust indenture or resolution is written.

The following tables represent owners codes used for reporting unclaimed property accounts.

### NAME SUFFIX - Table 1

II	Custodian For	In trust	Pension Plan
III	Deceased	Incompetent	POA
Administrator	Esquire	IRA	Remitter
Administratrix	Estate of	Jr. / Sr.	Representative
Attorney	Executor	MD	Reverend
Benefit of	Executrix	Mr.	Senator
CPA	For Benefit of	Mrs.	Treasurer
Custodian	Guardian	Ms.	Trustee
	Honorable	PC	Trustees of

### JOINT OWNERSHIP TYPES - Table 2

BF.....Beneficiaries	UTRS.....Under Trust (dated)
AND.....And	UAGR.....Under Agreement (dated)
OR.....Or	FBEN.....For Benefit of
JTNT.....Joint Tenants	CUST.....Custodian
JTWR.....Joint Tenants with Rights of Survivorship	TDTH.....Transfer on Death
TCOM.....Tenants in Common	TFOR.....Trustee for
ITRF.....In Trust For	TENT.....Tenants by Entireties
UWLL.....Under Will	UGFT.....Uniform Gift to Minors

## PROPERTY CODES - Table 3

The following table represents the NAUPA standard information codes which we now use. Property codes categorize the different property that a holder can report. Use a code to identify property that best matches the corresponding property description.

Property codes, such as payroll, rebates or refunds, maintain their property type regardless of how they are issued. For example, payroll issued on a debit card is still considered payroll, refunds issued on a debit card are still refunds and are reportable as such.

AC01	Checking Accounts	IN05	Premium Refunds	SC03	Principal Payments
AC02	Savings Accounts	IN06	Unidentified Remittances	SC04	Equity Payments
AC03	Mature CD or Save Certificate	IN07	Other Amounts Due Under Policy Terms	SC05	Profits
AC04	Christmas Club Funds	IN08	Agent Credit Balances	SC06	Funds Paid to Purchase Shares
AC05	Money on Deposit to Secure Fund	IN99	Aggregate Insurance Property	SC07	Funds for Stocks & Bonds
AC06	Security Deposit	MI01	Net Revenue Interest	SC08	Shares of Stock (Returned by Post Office)
AC07	Unidentified Deposit	MI02	Royalties	SC09	Cash for Fraction Shares
AC08	Suspense Accounts	MI03	Overriding Royalties	SC10	Unexchanged Stock of Successor Corp
AC99	Aggregate Account Balances	MI04	Production Payments	SC11	Other Cert of Ownership
CK01	Cashier's Checks	MI05	Working Interest	SC12	Underlying Shares or other Outstanding Certificates
CK02	Certified Checks	MI06	Bonuses	SC13	Funds for Liquidation or Redemption of Unsurrendered Stock or Bonds
CK03	Registered Checks	MI07	Delay Rentals	SC14	Debentures
CK04	Treasurer's Checks	MI08	Shut-in Royalties	SC15	U. S. Government Securities
CK05	Drafts	MI09	Minimum Royalties	SC16	Mutual Fund Shares
CK06	Warrants	MI99	Aggregate Mineral Proceeds	SC17	Warrant (Rights)
CK07	Money Orders	MS01	Wages, Payroll, Salary	SC18	Mature Bond Principal
CK08	Traveler's Checks	MS02	Commissions	SC19	Dividend Reinvestment Plans
CK09	Foreign Exchange Checks	MS03	Workers Compensation Benefits	SC20	Credit Balances
CK10	Expense Checks	MS04	Payments for Goods & Services	SC99	Aggregate Security Related Cash
CK11	Pension Checks	MS05	Customer Overpayments	SD01	SD Box Contents
CK12	Credit Checks or Memos	MS06	Unidentified Remittances	SD02	Other Safekeeping
CK13	Vendor Checks	MS07	Unrefunded Overcharges	SD03	Other Tangible Property
CK14	Checks Written off to Income	MS08	Accounts Payable	TR01	Paying Agent Account
CK15	Other Outstanding Official Checks	MS09	Credit Balance - Accounts Receivable	TR02	Undelivered or Uncashed Dividends
CK16	CD Interest Checks	MS10	Discounts Due	TR03	Funds held in Fiduciary Capacity
CK99	Aggregate Uncashed Checks	MS11	Refunds Due	TR04	Escrow Accounts
CT01	Escrow Funds	MS12	Unredeemed Gift Certificates	TR05	Trust Vouchers
CT02	Condemnation Awards	MS13	Unclaimed Loan Collateral	TR99	Aggregate Trust Property
CT03	Missing Heirs' Funds	MS14	Pension & Profit Sharing	UT01	Utility Deposits
CT04	Suspense Accounts	MS15	Dissolution or Liquidation	UT02	Membership Fees
CT05	Other Court Deposits	MS16	Misc. Outstanding Checks	UT03	Refunds or Rebates
CT99	Aggregate Court Deposit	MS17	Misc. Intangible Property	UT04	Capital Credit Distributions
IN01	Individual Policy Benefits or Claim Payments	MS18	Suspense Liabilities	UT99	Aggregate Utilities
IN02	Group Policy Benefits or Claim Payments	MS99	Aggregate Misc Property	ZZZZ	Properties Not Identified Above
IN03	Proceeds Due Beneficiaries	SC01	Dividends		
IN04	Proceeds from Matured Policies, Endowments or Annuities	SC02	Interest (Bond Coupons)		

**Country Codes** Available at: <http://www.un.org/depts/unsd/methods/m49alpha.htm>

**NAICS Codes** Available at: <http://www.census.gov/epcd/www/naics.html>

**PENNSYLVANIA'S  
TANGIBLE PROPERTY CODES**  
Table 4

BOND	Bond
BILL	Cash Bills - Collectible - not transmitted
CDT	Certificate of Deposit (tangible)
CERT	Certificates
COIN	Coin - Collectable
FCUR	Currency - Foreign
CASH	Currency - Transmittable
INGT	Ingot
JEWL	Jewelry
MISC	Miscellaneous Items
SBON	Savings Bond
SVWR	Silverware
STMP	Stamps
SCER	Stock Certificates

**RELATIONSHIP CODES**  
Table 5

P	Primary / Sole Owner
AD	Administrator
AF	Attorney For
AG	Agent For
AN	And
BF	Beneficiary
OR	Or
AO	And / Or
CC	Co-Conservator
CF	Custodian For
CN	Conservator
FB	For Benefit of
IN	Insured
TE	As Trustee For
EX	Executor or Executrix
JT	Joint Tenants With Rights of Survivorship
JC	Joint Tenants in Common
PA	Payee
PO	Power of Attorney
RE	Remitter
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian For

**OWNER TYPE CODES**  
Table 6

OT	All Owners Except Aggregate or Unknown
UN	Unknown Owner (no name available)
AG	Aggregate Owner

**SECURITY TYPE CODES**  
Table 7

DTC	Direct Transfer
PHYSICAL	Physical Certificate Delivery
ACCOUNT	Registration of Account Only
UNT	Securities Not Transferable

