

PENNSYLVANIA UNCLAIMED PROPERTY ANNUAL REPORTING

2015 REPORT YEAR



PENNSYLVANIA
TREASURY
UNCLAIMED PROPERTY

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.gov – just click “Unclaimed Property” on the main menu and then select “Holder Reporting.”

Have questions or need further assistance?

- *Call* Treasury’s holder hotline at 1-800-379-3999
- *Email* report@patreasury.gov
- *Visit* www.patreasury.gov for more information about unclaimed property
- Listen to one of our webinars available at www.patreasury.gov

Treasury values the conscientious efforts of holders to comply with Pennsylvania’s unclaimed property law – without this cooperation, Treasury could not have returned over \$100 million to the rightful owners or heirs last fiscal year alone.

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QUICK REFERENCE GUIDE

FOR REPORTING QUESTIONS

General Holder Questions.....	800-379-3999
General Holder Fax.....	717-787-9079
Email.....	report@patreasury.gov
Vault/Tangible Questions	717-772-2957
	or 717-705-6682
Vault Fax.....	717-783-0184
Securities Questions	717-705-8429

www.patreasury.gov

REPORTING DEADLINE - APRIL 15

Reports, property, and/or remittance are due by April 15, 2016. Treasury will accept reports beginning January 1 through April 15.

Failure to submit the report by April 15 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.

MAILING INSTRUCTIONS

Make checks payable to "Commonwealth of Pennsylvania"

INTANGIBLE REPORTS

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

via Commonwealth of Pennsylvania - Unclaimed Property
Post Office P.O. Box 783473
Philadelphia, PA 19178-3473

TANGIBLE REPORTS & PROPERTY

Commonwealth of Pennsylvania
Bureau of Unclaimed Property
Vault, Finance Building
Harrisburg, PA 17120
Include all items/property, report, and check/money order if applicable

OTHER REPORTING CORRESPONDENCE, REQUESTS, NEGATIVE REPORTS

Bureau of Unclaimed Property
P.O. Box 1837
Harrisburg, PA 17105-1837
or email: **report@patreasury.gov**

HOLDER COMPLIANCE FORMS AND REQUESTS

Bureau of Audits and Enforcement
Attn: Holder Compliance
Room G-13, Finance Building
Harrisburg, PA 17120
or e-mail: report@patreasury.gov
Voluntary Disclosure Agreement, Extension & Early Remittance Forms

INSTRUCTIONS FOR PREPARING A REPORT

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 Web site at www.patreasury.gov.

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. This includes information on the following: Are you a parent company reporting for all subsidiaries or will each subsidiary be responsible for their own reporting? All correspondence should include your federal employer identification number (EIN/Tax ID number).

DORMANCY PERIOD

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

- Tangible property with an unknown owner (*police depts/government entities only*) - 1 year
- Payroll and commissions - 2 years (issued by check, payroll card or 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 date of final dissolution
- Burial accounts - 3 years after death of the account owner
- Money orders - 7 years (issued by financial and non-financial institutions)
- Travelers cheques - 15 years

The chart below demonstrates the cut-off dates for property reportable on the 2015 unclaimed property report, which is due by April 15, 2016. For a complete list of individual property types and their corresponding dormancy period, please refer to www.patreasury.gov.

Report Due	Dormancy Period	Transactions Occurring Between These Dates Should Appear on the Report
4/15/2016	2 yrs	January 1st - December 31st, 2013
4/15/2016	3 yrs	January 1st - December 31st, 2012
4/15/2016	7 yrs	January 1st - December 31st, 2008
4/15/2016	15 yrs	January 1st - December 31st, 2000

EARLY REMITTANCE

The Act provides that holders may, with the consent of the State Treasurer or his designee, 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 www.patreasury.gov under Unclaimed Property\Holder Compliance or by calling **800-379-3999**.

Please note this request is designed to allow holders to report property prior to its dormancy period, while reporting in accordance with Pennsylvania's April 15 deadline, not submit a report early.

Please submit your Pennsylvania unclaimed property report between January 1 - April 15, 2016 for the 2015 report year.

REPORTING METHODS

Electronic reporting is required for 10 or more properties. Two options, HRS Pro and UPEXchange are available through www.patreasury.gov under Unclaimed Property\Resources for Reporting\Instructions for Reporting\Creating a Report.

Written reports will be accepted for reports containing less than 10 owners. There are reporting forms located on Treasury's Web site.

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

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

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 through our Web site under "Unclaimed Property/Holder Reporting/Negative Reports" or you may also choose to email it to report@patreasury.gov. If filing online, a hard copy report is not required.

GUIDELINES FOR DUE DILIGENCE

While Pennsylvania's Unclaimed Property Act does not require holders to search for lost 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.

- Retain records of owners' last-known address (even though mail may have been returned by the post office) and include those addresses in the holder report.
- Review records for other active accounts held by the same owner prior to reporting an account as inactive.

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.

SECURITIES DELIVERY INSTRUCTIONS

DEPOSITORY TRUST COMPANY INSTRUCTIONS

At least two (2) days prior to your actual delivery date, you must send an email to Treasury at pasecuritiesmanager@patreasury.gov with a list of the securities to be transferred, or call toll-free **800-379-3999** or direct to **717-705-8429**. Any questions can be answered at these numbers. Please provide the following information applicable to the DTC transfer:

- | | |
|--|-----------------------------------|
| ✓ Holder name | ✓ Issue name |
| ✓ CUSIP # | ✓ # of shares being transferred |
| ✓ DTC # the shares are being transferred from | ✓ Report year |
| ✓ Account name the shares are being transferred from | ✓ 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.

FOREIGN SECURITIES DELIVERY

Please contact our office at **717-705-8429** or pasecuritiesmanager@patreasury.gov for delivery instructions.

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
c/o Securities Management Division
P.O. Box 1837
Harrisburg, PA 17105-1837

DUE DILIGENCE - SECURITY RELATED PROPERTY

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.

REPORTING TANGIBLE PROPERTY

FILING YOUR TANGIBLE REPORT

Electronic reporting is required for 10 or more safekeeping/tangible properties. Direct links to electronic software is available on www.patreasury.gov. Your report should be emailed to report@patreasury.gov or uploaded via Treasury's Web site.

Written, hard-copy reports will be accepted if reporting nine (9) or less items. In this option, the TUP-40 must be used, available on Treasury's Web site.

Please note that the property code to use when filing a tangible unclaimed property report is **SD01** (Safe Deposit Box Contents). This is to be used for all types of tangible property, including those reported by police departments and the healthcare industry.

PREPARING PROPERTY FOR DELIVERY

For each property entered in your unclaimed property report, there should be a corresponding bag/box associated with that specific individual, with the individual's name(s) listed visibly on the front. It is important that properties belonging to multiple owners are not mixed together in a single bag when delivering.

Example: One owner has multiple items owed to him including money orders, savings bonds, jewelry, and cash. The items being reported in their physical form should be combined in one bag (or box if needed), labeled with the owner's full name and the identifying information. Note that the cash is considered transmittable and should be reported via a check or money order.

Each unknown owner should also have its own designated bag of property. Items belonging to multiple unknown owners should not be lumped together in the same bag.

All bags containing the items being reported can then be put into a box(es) to be delivered to Treasury. Whether you are reporting electronically or manually, the AP-1 form must be completed and placed inside the box along with the property. If using the manual option, (TUP-40 form) the applicable form(s) must be included in the box as well. Please be sure to properly seal your box(es) prior to delivery.

PROPERTY DELIVERY

Delivery by mail...

If choosing to deliver your unclaimed property and report via courier or the post office, please ship to:

Bureau of Unclaimed Property
Vault, Finance Building
613 North Street
Harrisburg, PA 17120

Delivering in person...

Please contact the Vault Division at **717-772-2957** or **717-705-6682** to set up an appointment.

When delivering the property, please bring:

- 1) A copy of your report that was previously submitted via email or Treasury's Web site **and**
- 2) A check or money order for the total amount of transmittable cash (if applicable)

REVIEWING PROPERTY TO REPORT

Examples of property Treasury ACCEPTS:

- Papers containing monetary value (checks, money orders, CD's, etc.)
- Life insurance policies & Papers with historical value
- New video games, CDs & DVDs
- Tools (new, gently used)
- Electronic equipment (DVD players, GPS units, mp3 players, etc.)
- New toys (balls, games, dolls, etc.)
- Musical instruments
- Activated gift cards
- Jewelry (costume and valuable/fine)
- Antiques, rare items, collectibles
- Bullion, silver, gold, platinum, other precious metals
- Monies (cash, coins, collections, etc.)
- Silverware
- Cash deposits for beer kegs

EXAMPLES OF PROPERTY TREASURY REFUSES:

- Property associated with Act 64
- 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
- Used motorcycle helmets or hard hats
- Micro-evidence (blood samples, spent cartridges, etc.)
- Fireworks, explosives
- Scales
- Keys
- Car parts, tires
- Ammunition
- Biohazardous material
- Purses or wallets
- Drug paraphernalia (drugs, spoons, pipes, needles, etc.)

TRANSMITTABLE AND COLLECTIBLE MONIES

Any coins and currency held in safekeeping must be examined to be determined whether they are collectible or transmittable.

If the total amount of transmittable, non-collectible monies reportable to Treasury is over \$25.00, this must be submitted via a check or money order.

As a general rule, coins prior to 1965 have a higher silver content value than their face value. However, Kennedy half-dollars, dated 1970 or prior, are reportable as collectible coins.

PROPERTY SPECIFIC TO FINANCIAL INSTITUTIONS

Savings Bonds/Stock Certificates:

Please use the box owner(s) as the property owner and list the savings bonds as shown below...the bond owner name(s) should **not** be included in the description. This same concept can also be applied to reporting stock certificates. Once Treasury receives the property, the items will be inventoried and the appropriate names and specific information will be placed on the report by the Vault staff.

Tangible Property Detail Info. (applies to this item only) Last Update:

* Type Code: SAVINGS BOND

* Description:

* = Required Field

PROPERTY SPECIFIC TO POLICE DEPARTMENTS/GOVERNMENT AGENCIES

Dormancy:

If property has a known owner, the dormancy period is three (3) years.

If property does not have a known owner, the dormancy period is one (1) year.

This dormancy period begins from the date the case was adjudicated, not inventoried by the police department.

Report Due	Report Year	Dormancy Period		Last Activity Date
4/15/2016	2015	1 yr	<i>unknown owner</i>	January 1st - December 31st, 2014
		3 yrs	<i>known owner</i>	January 1st - December 31st, 2012

Forfeited Property: property for which a law enforcement agency has successfully obtained an order of forfeiture, thereby passing the property's title to the agency. This property is not reportable.

Seized Property: property which is held by a law enforcement agency related to a criminal investigation. Seized property does not become dormant for the purposes of Pennsylvania's Unclaimed Property Law until such time as the criminal investigation is concluded; if the investigation does not lead to a criminal conviction and the property's owner is unknown or fails to claim the property, the property becomes reportable to Treasury based on the date it first became demandable by the owner. See dormancy chart above.

Beer Keg Procedures: Beer kegs and/or taps should be returned to the distributor so the deposit on these items can be retrieved. The funds are then reportable to Treasury on your annual unclaimed property report.

FREQUENTLY ASKED QUESTIONS

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** each year. However, reports are accepted any time after January 1.

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.gov**. Click on the “Unclaimed Property/Holder Reporting/Negative Reports” link 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 783473
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: Yes, after finalizing your electronic report, please print a “Holder Report Cover Sheet” or use the AP-1 form. This will enable Treasury to match the payment with your report.

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 **report@patreasury.gov** or call the holder line at **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: Although not required by law due diligence is highly recommended.
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 an “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.gov and visit “Unclaimed Property/Holder Compliance.”

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 Web site to locate reporting forms?*

A: All of the unclaimed property reporting forms are available on Treasury’s website www.patreasury.gov under “Unclaimed Property\Forms.”

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: If you have more than 10 items to report it is required to file electronically. You may choose one of the two free software programs available on our website, HRS Pro or UPEXchange. You may also hire a vendor to do your reporting.

Q: *Will Treasury accept electronic encrypted files?*

A: At this time, Treasury cannot accept encrypted WINZIP files. HRS Pro and UP Exchange files are encrypted, but other files will be accepted on a case by case basis. You may also upload your report directly into Treasury’s Web site which is secure.

Q: *What is the threshold for reporting?*

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

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: *Must non-profits file?*

A: Yes, non-profits are required to report if they have unclaimed property. This must be done by April 15th 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 15th 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.

Note: Property for New Jersey residents must be reported directly to New Jersey.

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 Treasury's Bureau of Unclaimed Property to claim their funds.
- 2) Pay the owner the amount due. Then, submit a Holder Reimbursement Form (available on our Web site) 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.

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 Treasury's Web site under "Unclaimed Property\Holder Compliance."

E-mail: report@patreasury.gov

or

Mail: Pennsylvania Treasury Department
Bureau of Unclaimed Property
Audits & Enforcement
Room G-13, Finance Building
Harrisburg, PA 17120
Attn: Holder Compliance

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

DORMANCY PERIOD

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 three years. There are some exceptions, the most notable is payroll and commissions, which is two years. Pennsylvania's dormancy matrix can be found on Treasury's Web site under "Unclaimed Property\Forms."

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 Treasury. The holder must submit a request via the Early Remittance Request form, found on our Web site under "Unclaimed Property\Holder Compliance." This includes holders wishing to report tangible property.

GENERAL OBLIGATION BONDS

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

A: According to The Debt Act, the paying agent must turn any funds that remain from uncashed bonds back to the local government agency after two years. The agency must hold the funds for an additional three years and then report the monies as unclaimed property if not reunited with the bond holder.

TANGIBLE PROPERTY

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 Web site under "Unclaimed Property\Tangible Property." A TUP-40 form may be used in lieu of electronic reporting, also available on Treasury's Web site.

Q: *Who pays for the shipping of the property?*

A: You, as the holder, pays for shipping.

Q: *What should we do with property Treasury doesn't accept?*

A: Property that is refused by Treasury can be disposed of in whatever manner the holder finds most reasonable. It can be discarded, donated, or sold.

Q: *When courier arrangements to ship tangible property are made, the armored courier requires a numeric address to be presented. What do we provide them?*

A: The actual physical address for tangible deliveries is Vault, Finance Building. However, if the shipping provider needs directions for delivery, they may use – 100 Commonwealth Avenue, Harrisburg, PA. They will then need to locate the Finance Building on the corner of Commonwealth and North Streets.

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:

Bureau of Unclaimed Property

Vault, Finance Building

Harrisburg, PA 17120

If you are **emailing** the report file, please send to **report@patreasury.gov**.

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 **800-222-2046**.

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	IN04	Proceeds from Matured Policies, Endowments or Annuities	MS09	Credit Balance - Accounts Receivable
AC02	Savings Accounts	IN05	Premium Refunds	MS10	Discounts Due
AC03	Mature CD or Save Certificate	IN06	Unidentified Remittances	MS11	Refunds Due
AC04	Christmas Club Funds	IN07	Other Amounts Due Under Policy Terms	MS12	Unredeemed Gift Certificates
AC05	Money on Deposit to Secure Fund	IN08	Agent Credit Balances	MS13	Unclaimed Loan Collateral
AC06	Security Deposit	IN99	Aggregate Insurance Property	MS14	Pension & Profit Sharing
AC07	Unidentified Deposit	IR01	Cash	MS15	Dissolution or Liquidation
AC08	Suspense Accounts	IR02	Mutual Funds	MS16	Misc. Outstanding Checks
AC99	Aggregate Account Balances	IR03	Securities	MS17	Misc. Intangible Property
CK01	Cashier's Checks	IR04	IRA, SEP/SARSEP SIMPLE IRA	MS18	Suspense Liabilities
CK02	Certified Checks	IR05	Roth IRA Cash	MS99	Aggregate Misc Property
CK03	Registered Checks	IR06	Roth IRA Mutual Funds	SC01	Dividends
CK04	Treasurer's Checks	IR07	Roth IRA Securities	SC02	Interest (Bond Coupons)
CK05	Drafts	IR08	Reserved for Roth IRA	SC03	Principal Payments
CK06	Warrants	IR09	Reserved 1 reserved for future	SC04	Equity Payments
CK07	Money Orders	IR10	Reserved 2 reserved for future	SC05	Profits
CK08	Traveler's Checks	IRA	IRA ACCOUNT	SC06	Funds Paid to Purchase Shares
CK09	Foreign Exchange Checks	MI01	Net Revenue Interest	SC07	Funds for Stocks & Bonds
CK10	Expense Checks	MI02	Royalties	SC08	Shares of Stock (Returned by Post Office)
CK11	Pension Checks	MI03	Overriding Royalties	SC09	Cash for Fraction Shares
CK12	Credit Checks or Memos	MI04	Production Payments	SC10	Unexchanged Stock of Successor Corp
CK13	Vendor Checks	MI05	Working Interest	SC11	Other Cert of Ownership
CK14	Checks Written off to Income	MI06	Bonuses	SC12	Underlying Shares or other Outstanding Certificates
CK15	Other Outstanding Official Checks	MI07	Delay Rentals	SC13	Funds for Liquidation or Redemption of Unsurrendered Stock or Bonds
CK16	CD Interest Checks	MI08	Shut-in Royalties	SC14	Debentures
CK99	Aggregate Uncashed Checks	MI09	Minimum Royalties	SC15	U. S. Government Securities
CT01	Escrow Funds	MI99	Aggregate Mineral Proceeds	SC16	Mutual Fund Shares
CT02	Condemnation Awards	MS01	Wages, Payroll, Salary	SC17	Warrant (Rights)
CT03	Missing Heirs' Funds	MS02	Commissions	SC18	Mature Bond Principal
CT04	Suspense Accounts	MS03	Workers Compensation Benefits	SC19	Dividend Reinvestment Plans
CT05	Other Court Deposits	MS04	Payments for Goods & Services	SC20	Credit Balances
CT99	Aggregate Court Deposit	MS05	Customer Overpayments	SC99	Aggregate Security Related Cash
HS01	Health Savings Account	MS06	Unidentified Remittances	SD01	SD Box Contents
HS02	Health Svgs Acct Investment	MS07	Unrefunded Overcharges	SD02	Other Safekeeping
HS03	HSA code reserved for future	MS08	Accounts Payable		
IN01	Individual Policy Benefits or Claim Payments				
IN02	Group Policy Benefits or Claim Payments				
IN03	Proceeds Due Beneficiaries				

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PROPERTY CODES - Table 3 continued

SD03	Other Tangible Property	TR04	Escrow Accounts	UT03	Refunds or Rebates
TR01	Paying Agent Account	TR05	Trust Vouchers	UT04	Capital Credit Distributions
TR02	Undelivered or Uncashed Dividends	TR99	Aggregate Trust Property	UT99	Aggregate Utilities
TR03	Funds held in Fiduciary Capacity	UT01	Utility Deposits	ZZZZ	Properties Not Identified Above
		UT02	Membership Fees		

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>

**SAFEKEEPING CODES
AVAILABLE IN UPS2000**

Table 4

APPL	Appliances
BILL	Collectible currency bill
BOND	Any bond other than savings bonds
CARD	Collectible cards
CASH	ALL transmittable money/ check in lieu of cash
CDT	Certificate of Deposit
COIN	Collectible coins
ELEC	Electronics
EQU	Equipment
FCUR	Foreign currency
HIST	Historical item
INGT	Ingot
JEWL	Jewelry
MEDL	Military medals
MISC	Miscellaneous item
MSPA	Miscellaneous papers
SBON	Savings bonds
SCER	Stock certificates
SKLP	Life insurance policies
SKMC	Miscellaneous uncashed checks
SKMO	Money orders
SKTC	Travelers checks
STMP	Stamps
SVWR	Silverware
TOOL	Tools

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
JC	Joint Tenants in Common
PA	Payee
PD	Payable on Death
PO	Power of Attorney
RE	Remitter
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian For
CP	Community Property
DF	Defendant
ES	Estate
HE	Heir
UF	Usufruct
UN	Unknown
SO	Sole Owner
JE	Tenants by the Entireties

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