

PENNSYLVANIA UNCLAIMED PROPERTY ANNUAL REPORTING

2020 REPORT YEAR



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 “Programs”, on the main menu and then select “Unclaimed Property” and “Holders”.

Have questions or need further assistance?

- Call Treasury’s holder hotline at **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, 2021. 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 Courier Overnight (Ups, Fedex, Post Office) and All Other Courier Deliveries:
Lockbox Services (783473)
Commonwealth Of Penn Unclaimed Property
Mac Y1372-045
401 Market Street
Philadelphia, Pa 19106

Via Post Office Post Office – Standard First Class and Certified Mail:
Commonwealth Of Penn Unclaimed Property
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

Pennsylvania Bureau of Unclaimed Property
Attn: Holder Compliance
Riverfront Office Center
1101 S. Front St., 4th Floor
Harrisburg, Pa 17104-2516
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 - 1301.28b, can be found on Treasury's Website 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 2020 unclaimed property report, which is due by April 15, 2021. For a complete list of individual property types and their corresponding dormancy period, please refer to www.patreasury.gov.

Dormancy Periods for Report Year 2020 Due April 15, 2021

Dormancy Period	Property Types	Transactions Occurring Between These Dates Should Appear on the Report
2 years	Wages/Payroll, Commissions	January 1st - December 31st, 2018
3 years	All other unclaimed property types <i>excluding gift cards/certificates</i>	January 1st - December 31st, 2017
7 years	Money Orders	January 1st - December 31st, 2013
15 years	Travelers Cheques	January 1st - December 31st, 2005

EARLY REMITTANCE

The Act provides that holders may, with the consent of the State Treasurer or their 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.patrealms.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, 2021 for the 2020 report year.

REPORTING METHODS

Electronic reporting is required for 10 or more properties. HRS Pro is an option that is available through www.patrealms.gov under "Programs", "Unclaimed Property", "Holders", "Holder Reporting", and scroll down to Step2.

Written reports will be accepted that contain less than 10 owners. There are reporting forms located on Treasury's website.

The electronic NAUPA encrypted file must be uploaded through our website ("Programs", "Unclaimed Property", "Holders" then "Holders Login". We will no longer accept files by email or on CD's.

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 Website under "Programs", "Unclaimed Property", "Holders" then "Holders Login". If filing a Negative report online, a hard copy should not be submitted.

GUIDELINES FOR DUE DILIGENCE

This can be found in section 1301.10a of our Unclaimed Property Statute.

The holder is now required to send notice to the owner of the property not more than 120 days nor less than 60 days, prior to the date the report is due. The due date for this report as always is April 15th of each year.

This should be done if the holder has on record an address for the owner that is not known to be inaccurate and the property value is \$50 or more.

The notice must provide the property description, also a description of the property's ownership. Along with the value of the property if known. You should also include any other information necessary in order for the owner to contact the holder for the prevention of the property being reported to Treasury.

The notice must be sent by first class mail unless the owner has previously agreed to a method of electronic notice that remains valid.

Please be aware that holders are prohibited from imposing any costs or fees upon owners of unclaimed property for the preparation of mailing the notices.

The holder shall also include an affirmation of compliance with their report.

Complying with these new notification requirements may result in an owner recovering property or indicating an interest prior to the unclaimed property being remitted.

If this is the case the property does not become reportable to Treasury.

TREASURY'S POLICY GUIDANCE – REPORTING STANDARDS FOR FIDUCIARY ACCOUNTS

In September 2016, in response to amendments made to the Commonwealth's Disposition of Abandoned and Unclaimed Property Law, Treasury issued a Policy Guidance (<https://www.patreasury.gov/pdf/unclaimed-property/Policy-Guidance-2016.pdf>) with a particular emphasis designed to ensure that IRAs and other types of retirement account owners would not be subject to negative tax treatment as a consequence of an escheatment of retirement-related assets to the Commonwealth. This Guidance protects an account owner under the age of 59 1/2, by preventing the reporting/distribution of certain retirement accounts which may otherwise be subjected to the Internal Revenue Code's 10-percent additional tax for early distributions. IRC §72(t)(2)(A)(i).

The following is a restatement of the Policy Guidance, which remains in full force and effect:

Treasury will neither demand nor accept any retirement account that is presumed abandoned and unclaimed, except as follows:

- 1. An individual retirement account (including a retirement plan for self-employed individuals) of which the beneficiary cannot be located for a period of three (3) years following the death of the owner and that is not subject to a mandatory distribution requirement; or**
- 2. An individual retirement account (including a retirement plan for self-employed individuals) of which the owner has attained seventy and one-half years of age and is not subject to a mandatory distribution requirement.**

Accordingly, until further notice, retirement accounts are to be reported **only** if either of the above requirements are satisfied. It is Treasury's objective to prevent the reporting of property that is not truly abandoned or unclaimed. In so doing, Treasury notes its authority to exercise its discretion to refuse the acceptance of certain types of unclaimed property. 72 P.S. §1301.17.

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 #: 901
Agent Bank #: 93034
Account #: 862863
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 must be uploaded via Treasury's website.

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 Website.

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.

LIFE INSURANCE POLICIES

This new policy requires Holders to report pertinent life insurance policy information on their annual filing. In addition, Holders will not remit the physical policy to the vault. If BUP receives the physical insurance policy, BUP will update Treasury's system to record and maintain the required data.

Holders will be required to provide BUP with the following data:

1. Company Name
2. Policy Number
3. Policy Issued Date
4. Age at Issue of the Insured
5. Face Amount
6. Policy Owner Name
7. Policy Owner DOB
8. Policy Owner SSN
9. Policy Owner Address
10. Insured Name

11. Insured DOB

15. Beneficiary DOB

12. Insured SSN

16. Beneficiary SSN

13. Insured Address

17. Beneficiary Address

14. Beneficiary Name

If any of the information above is unavailable, Holders will please signify by using the abbreviation “NA”.

Holders reporting electronically using the HRS Pro spreadsheet, enter required data above column CX. Holders reporting manually using the TUP-40, enter required data in associated owner row.

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:

USPS
Commonwealth of Pa
Bureau of Unclaimed Property – Vault
Finance Building
Harrisburg, PA 17120

UPS/FedX
Commonwealth of Pa
Bureau of Unclaimed Property – Vault
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.

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

When delivering the property, please bring:

1. A copy of your report that was previously submitted via email or Treasury’s website 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.)
- 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
- Life insurance policies
- 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.

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

* Type Code: SAVINGS BOND

* Description:

* = Required Field

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.

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
4/15/2021	2020	1 yr	<i>unknown owner</i>	January 1st - December 31st, 2019
		3 yrs	<i>known owner</i>	January 1st - December 31st, 2017

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 “Programs”, “Unclaimed Property”, “Holders” and go to Holders Login.

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

A: Post Office – Standard First Class and Certified Mail:

Commonwealth Of Penn Unclaimed Property
P O Box 783473
Philadelphia, Pa 19178- 3473

Overnight (Ups, Fedex, Post Office) and All Other Courier Deliveries:

Lockbox Services (783473)
Commonwealth Of Penn Unclaimed Property
Mac Y1372-045
401 Market Street
Philadelphia, Pa 19106

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 unclaimed property report electronically, 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: As of September 2016, due diligence is now required to be performed by holders. A holder is now required to send notice to the owner of property not more than 120 days nor less than 60 days, prior to the April 15th deadline. Please see page 3 for additional information pertaining to the due diligence requirement.

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 website at www.patrealty.gov and visit “Programs”, “Unclaimed Property”, “Holders” and scroll down to “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 website to locate reporting forms?

A: All of the unclaimed property reporting forms are available on Treasury’s website www.patrealty.gov under “Programs”, “Unclaimed Property”, “Holders” and scroll down to “Forms” on the menu. You will use the AP-1 and AP-2 forms for reporting your 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: If you have more than 10 items to report it is required to file electronically. You may choose to use the free software program available on our website, HRS Pro. This software is free if you have under 99 items to report. Click on “Programs”, “Unclaimed Property”, “Holders”. Go to Step 2, HRS Pro Software. You may also hire a vendor to do your reporting.

Q: Will Treasury accept electronic encrypted files?

A: Treasury will accept encrypted files. Please note that the file created using HRS Pro is encrypted and does not require further encryption. You may upload your file directly into Treasury’s website. Click on “Programs”, “Unclaimed Property”, “Holders” and go to Holders Login.

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 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.

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 website under “Programs”, “Unclaimed Property”, “Holders” and scroll down to Holder Compliance.

E-mail: report@patreasury.gov
or
Mail: Pennsylvania Treasury Department
Bureau of Unclaimed Property
Attn: Holder Compliance
Riverfront Office Center
1101 S. Front St, 4th Floor
Harrisburg, Pa 17104-2516

**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 website under “Programs”, “Unclaimed Property”, “Holders” and then scroll down to Step 1.

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 website under “Programs”, “Unclaimed Property”, “Holders” and scroll down to 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 website under “Programs, “Unclaimed Property”, and “Tangible”. A TUP-40 form may be used in lieu of electronic reporting, also available on Treasury’s website.

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

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 - TABLES 3

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	MS15 Dissolution or Liquidation
AC02 Savings Accounts	IN05 Premium Refunds	MS16 Misc. Outstanding Checks
AC03 Mature CD or Save Certificate	IN06 Unidentified Remittances	MS17 Misc. Intangible Property
AC04 Christmas Club Funds	IN07 Other Amounts Due Under Policy Terms	MS18 Suspense Liabilities
AC05 Money on Deposit to Secure Fund	IN08 Agent Credit Balances	MS99 Aggregate Misc Property
AC06 Security Deposit	IN99 Aggregate Insurance Property	SC01 Dividends
AC07 Unidentified Deposit	IR01 Cash	SC02 Interest (Bond Coupons)
AC08 Suspense Accounts	IR02 Mutual Funds	SC03 Principal Payments
AC99 Aggregate Account Balances	IR03 Securities	SC04 Equity Payments
CK01 Cashier's Checks	IR04 IRA, SEP/SARSEP SIMPLE IRA	SC05 Profits
CK02 Certified Checks	IR05 Roth IRA Cash	SC06 Funds Paid to Purchase Shares
CK03 Registered Checks	IR06 Roth IRA Mutual Funds	SC07 Funds for Stocks & Bonds
CK04 Treasurer's Checks	IR07 Roth IRA Securities	SC08 Shares of Stock (Returned by Post Office)
CK05 Drafts	IR08 Reserved for Roth IRA	SC09 Cash for Fraction Shares
CK06 Warrants	IR09 Reserved 1 reserved for future	SC10 Unexchanged Stock of Successor Corp
CK07 Money Orders	IR10 Reserved 2 reserved for future	SC11 Other Cert of Ownership
CK08 Traveler's Checks	IRA IRA ACCOUNT	SC12 Underlying Shares or other Outstanding Certificates
CK09 Foreign Exchange Checks	MI01 Net Revenue Interest	SC13 Funds for Liquidation or Redemption of Unsurrendered Stock or Bonds
CK10 Expense Checks	MI02 Royalties	SC14 Debentures
CK11 Pension Checks	MI03 Overriding Royalties	SC15 U. S. Government Securities
CK12 Credit Checks or Memos	MI04 Production Payments	SC16 Mutual Fund Shares
CK13 Vendor Checks	MI05 Working Interest	SC17 Warrant (Rights)
CK14 Checks Written off to Income	MI06 Bonuses	SC18 Mature Bond Principal
CK15 Other Outstanding Official Checks	MI07 Delay Rentals	SC19 Dividend Reinvestment Plans
CK16 CD Interest Checks	MI08 Shut-in Royalties	SC20 Credit Balances
CK99 Aggregate Uncashed Checks	MI09 Minimum Royalties	SC99 Aggregate Security Related Cash
CS01 College Savings Cash	MI99 Aggregate Mineral Proceeds	SD01 Safekeeping
CS02 College Savings Mutual Funds	MS01 Wages, Payroll, Salary	TR01 Paying Agent Account
CS03 College Savings Securities	MS02 Commissions	TR02 Undelivered or Uncashed Dividends
CS04 Code reserved for future	MS03 Workers Compensation Benefits	TR03 Funds held in Fiduciary Capacity
CT01 Escrow Funds	MS04 Payments for Goods & Services	TR04 Escrow Accounts
CT02 Condemnation Awards	MS05 Customer Overpayments	TR05 Trust Vouchers
CT03 Missing Heirs' Funds	MS06 Unidentified Remittances	TR99 Aggregate Trust Property
CT04 Suspense Accounts	MS07 Unrefunded Overcharges	UT01 Utility Deposits
CT05 Other Court Deposits	MS08 Accounts Payable	UT02 Membership Fees
CT99 Aggregate Court Deposit	MS09 Credit Balance – Accounts Receivable	UT03 Refunds or Rebates
HS01 Health Savings Account	MS10 Discounts Due	UT04 Capital Credit Distributions
HS02 Health Svgs Acct Investment	MS11 Refunds Due	UT99 Aggregate Utilities
HS03 HSA code reserved for future	MS12 Unredeemed Gift Certificates	ZZZZ Properties Not Identified Above
IN01 Individual Policy Benefits or Claim Payments	MS13 Unclaimed Loan Collateral	
IN02 Group Policy Benefits or Claim Payments	MS14 Pension & Profit Sharing	
IN03 Proceeds Due Beneficiaries		

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	INGT	Ingot
BILL	Collectible currency bill	JEWL	Jewelry
BOND	Any bond other than savings bonds	MEDL	Military medals
CARD	Collectible cards	MISC	Miscellaneous item
CASH	ALL transmittable money/ check in lieu of cash	MSPA	Miscellaneous papers
CDT	Certificate of Deposit	SBON	Savings bonds
COIN	Collectible coins	SCER	Stock certificates
ELEC	Electronics	STMP	Stamps
EQU	Equipment	SVWR	Silverware
FCUR	Foreign currency	TOOL	Tools

RELATIONSHIP CODES - TABLE 5

P	Primary / Sole Owner	JC	Joint Tenants in Common
AD	Administrator	PA	Payee
AF	Attorney For	PD	Payable on Death
AG	Agent For	PO	Power of Attorney
AN	And	RE	Remitter
BF	Beneficiary	UG	Uniform Gift to Minors Act (UGMA)
OR	Or	GR	Guardian For
AO	And / Or	CP	Community Property
CC	Co-Conservator	DF	Defendant
CF	Custodian For	ES	Estate
CN	Conservator	HE	Heir
FB	For Benefit of	UF	Usufruct
IN	Insured	UN	Unknown
TE	As Trustee For	SO	Sole Owner
EX	Executor or Executrix	JE	Tenants by the Entireties
JT	Joint Tenants		

OWNER TYPE CODES - TABLE 6

1	General (All owners except Aggregate or Unknown)
2	Aggregate (Aggregate Owner)
3	Unknown Owner (No name available)

SECURITY TYPE CODES - TABLE 7

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