

Unclaimed Property

Reporting Forms & Instructions

October 2009



MESSAGE FROM THE STATE TREASURER REGARDING THE UNIFORM UNCLAIMED PROPERTY ACT

The West Virginia Uniform Unclaimed Property Act is a consumer protection act that protects owners who have lost contact with their property. Under the Act, the West Virginia State Treasurer's Office holds all unclaimed property for the benefit of owners, until they come forward to claim it. Owners never lose the rights to their property, and the Treasurer's office works to help reunite owners with their property.

As the West Virginia State Treasurer, I am required under the Act to have all holders of unclaimed property file reports and send in unclaimed property on a yearly basis.

This booklet details the appropriate time periods for reporting and provides other information necessary for holders to submit their annual reports to the West Virginia State Treasurer's Office.

Forms and instructions to report the unclaimed property are also included in this booklet.

Numerical codes are used to identify the various types of unclaimed property. A link to the property codes is provided on the last page of this booklet.

My office is committed to recovering unclaimed property and returning it to the rightful owner.

For more information or additional copies of this booklet, please call the WV State Treasurer's Office at 304-558-2937, 800-642-8687 or visit our web site at www.wvsto.com.



John D. Perdue
WV State Treasurer

INSTRUCTIONS FOR PREPARING UNCLAIMED PROPERTY REPORT FORMS

NATURE OF UNCLAIMED PROPERTY

Unclaimed Property is personal property for which the owner has not taken some action (as defined in West Virginia Code § 36-8-2(c) and § 36-8-2(d)) to indicate his/her interest in the property during some specified time prescribed by law (the “abandonment period”). The West Virginia Uniform Unclaimed Property Act (the “Act”) was adopted to preserve and protect the property rights of the owner and attempt to reunite property with the rightful owner.

WHO MUST REPORT

All persons who are obligated to hold property for the account of, deliver or pay property to an owner are responsible for filing reports of any property which is unclaimed, on their own behalf as well as on behalf of their branches, divisions or other affiliated entities. Following are some definitions from the Act:

“Business Association” means a corporation, joint stock company, investment company, partnership, unincorporated association, joint venture, limited liability company, business trust, trust company, safe deposit company, financial organization, insurance company, mutual fund, utility or other business entity consisting of one or more persons, whether or not for profit.

“Financial Organization” means a savings and loan association, bank, banking organization or credit union.

“Insurance Company” means an association, corporation, fraternal, or mutual benefit organization, whether or not for profit, engaged in the business of providing life endowments, annuities or insurance, including accident, burial, casualty, credit life, contract performance, dental, disability, fidelity, fire, health, hospitalization, illness, life, malpractice, marine, mortgage, surety, wage protection and workers’ compensation insurance.

“Person” means an individual, business association, financial organization, estate, trust, government, governmental subdivision, agency or instrumentality, any other legal or commercial entity.

“Utility” means a person who owns or operates for public use any plant, equipment, real property, franchise or license for the transmission of communications or the production, storage, transmission, sale, delivery or furnishing of electricity, water, steam or gas.

WHEN TO FILE

Business and Financial Organizations holding unclaimed property (“Holders”) must file an Unclaimed Property Report with the West Virginia State Treasurer **BEFORE** November 1 of each year, for property presumed abandoned **AS OF** June 30 of that year. West Virginia Code §36-87(d).

Life Insurance Companies holding unclaimed property must file an Unclaimed Property Report with the WV State Treasurer **BEFORE** May 1 of each year for property presumed abandoned **AS OF** the previous December 31. West Virginia Code §36-8-7(d).

Early Reporting is Permitted in Some Cases: West Virginia Code § 36-8-17(b) states that any person who has possession of property which will become reportable in the future, may, with the prior written approval of the Administrator, report and deliver such property prior to the specified abandonment period.

WHAT TO REPORT

Holders should report and remit money representing any debt or obligation described in W.Va. Code § 36-8-2 which has gone unpaid or any security that has remained undelivered for the required dormancy period after the date the owner should have received or was entitled to claim the property.

When examining business records to determine reportable property, holders should use the last indication of interest by the owner to start the abandonment period. If the property type does not generate owner activity, use the date the item was payable to the owner. Reporting requirements vary depending on the type of property. Property type codes are found on page 26. Find the type of property generated by the business and the respective abandonment period. To determine which property is due, follow the instructions below:

Three-Year Property -Review your records as of 6/30 of the current year and report all property which has had no owner-authorized activity since 6/30 three years ago, after performing due diligence.

Five-Year Property -Review your records as of 6/30 of the current year and report all property which has had no owner-authorized activity since 6/30 five years ago, after performing due diligence.

Due Diligence: You must send a first-class mailing to the address of the apparent owner between 60 and 120 days before filing the report, for property valued at \$50.00 or more, § 36-8-7(e). This notice contain the following: the steps required by the owner to claim the property; the steps required by the owner to have the holder reactivate the account and continue to maintain the property for the owner; a statement that if the owner does not take those steps, the property will be remitted to the State; a statement that if the property is reported to the State, the owner or his or her heirs may file a claim for the property with the State; a date, not less than fifteen business days prior to the date the holder will remit the property to the State, by which the owner must contact the holder; and the name, address and telephone number of the person to contact at the holder. Property that has been written-off (taken to income, charged to an expense, service-charged or otherwise deleted), from the accounting records should also be reinstated and reported as unclaimed property. An example of a due diligence letter is included in this booklet on page 25.



West Virginia State Treasurer
Business Report of Unclaimed Property
Form UP 8-7

FEIN/SSN:
ZIP CODE: -

Additional Business Data as of Year End:

State of Incorporation: Incorporation Date: / /

Holder Type (see instructions for listing of types) _____

Standard Industry Code (SIC): _____

Annual Sales/Premiums: _____ Assets Size: _____

Total Number Employees: _____ In West Virginia _____

Does this report include: (1) Branches and Divisions? Yes No

(2) All subsidiaries? Yes No

Please attach a Schedule of Subsidiaries

Are you reporting any **STALE DATED STATE CHECKS** that include **Federal Funds**?

If so, only report the amount of each check which does **not** constitute federal funds. Federal Funds are required to be submitted on a separate report.

Regular Remittances:

**Make check payable and deliver Form UP 8-7, and Form(s) UP 8-8 to:
Office of the West Virginia State Treasurer
Post Office Box 3328
Charleston, West Virginia 25333
1-800-642-8687**

Tangible Remittances:

**Deliver contents, Forms UP 8-7, UP 8-10 and inventory sheets to:
Office of the West Virginia State Treasurer
Attention: Safekeeping – Tangible Items
7300 MacCorkle Avenue South East
Charleston, West Virginia 25304**

COMPLETING BUSINESS REPORT FORM UP 8-7

All holders, including those filing negative reports, must complete Report Form UP 8-7, found on pages **4 & 5** of this booklet or on the E-Holder site when processing an electronic report.

UP Form 8-7 Instructions Page 1 of 2

1. **Federal Employer Identification Number** -Enter the nine-digit tax ID number assigned to the business by the federal government. *This line must be completed.* The report cannot be processed without this number.
2. **Zip Code** – Enter the nine-digit postal code corresponding with the mailing address of the business.
3. **Holder Name** - Enter the full company name used when initially registering as a business including any acronyms.
4. **Report Year -Complete the fiscal year in which the business is reporting.** For example, a report filed 11/1/07 for property that becomes reportable as of 6/30/07 would then be considered a 2007 report.
5. **Reporting Agent** – Complete *only* if you are filing on behalf of another business.
6. **Type of Business Ownership** -Check the box applicable for the business and/or association.
7. **Holder Mailing Address** -Complete with the street or Post Office Box portion of the business address. Please include department codes if they are an important part of the address.
8. **City** – Enter the City corresponding to the street address of the business.
9. **State** – Enter the two character state abbreviation for the business.
10. **Contact Person** -Enter the name of the person who completes the report. This is the employee we will contact if there are any questions.
11. **Phone** – Enter the ten digit phone number including area code of the contact person.
12. **Email** – Enter the mail address of the contact person.
13. **Fax** – Enter the fax number of the contact person.
14. **Government Agency or Operated** -Check the box if applicable. Examples include state agency, county agency and county hospitals. Note: All government instrumentalities must report all property types one year after the date of last activity.
15. **Securities** - Check the box if the report includes securities.
16. **Tangible Items** -Check this box if this report includes safe deposit boxes, safekeeping or other tangible property.
17. **Negative Report** -Check this if a thorough review of the business accounting records has shown that the business is not holding any reportable unclaimed property.
18. **Properties** – Enter total number of properties reported on corresponding Form(s) UP 8-8
19. **Cash** – Enter total dollar amount submitted that supports properties reported on corresponding Form(s) UP 8-8
20. **Securities** – Enter total number of stocks and / or inventory sheets listing contents reported on corresponding Form(s) UP 8-9
21. **Tangibles** – Enter total number of safe deposit boxes, safekeeping, or other tangible properties being reported on corresponding Form(s) UP 8-10
22. **Signature / Date** – Signature of person who signed report and eight digit date(MM/DD/YYYY) signed

UP Form 8-7 Instructions Page 2 of 2

23. **Federal Employer Identification Number** -Enter the nine-digit tax ID number assigned to the business by the federal government. *This line must be completed.* The report cannot be processed without this number.
24. **Zip Code** – Enter the nine-digit postal code corresponding with the mailing address of the business
25. **State of Incorporation or Charter** -Corporations should enter the two character state code for the state in which they were incorporated or licensed to do business. Financial institutions should enter the state in which they were chartered.
26. **Date of Incorporation/Charter Date** -Corporations should enter the eight digit date code (MM/DD/YYYY) for the date on which they were incorporated or licensed to do business. Financial institutions should enter the date the organization was chartered.
27. **Type of Business Activity** - Provide a description of your primary business activity.
28. **Standard Industry Code (SIC)** -Provide your business classification code that best describes the principal business activity. If the business consists of more than one type of activity, provide the code that represents more than 50% of your primary business type.
29. **Annual Total (Sales or Premiums Written)** -Enter the amount found on the most recent financial statement for total sales or total premiums written. Insurance companies report total premiums written. Manufacturing, retail and service-oriented businesses report total sales.
30. **Asset Size** -Enter the amount found on your most recent financial statement for total assets.
31. **Total number of employees** – Enter total number of employees employed by the business.
32. **In West Virginia** – Enter the number of employees working in West Virginia only.
33. **Branches and Divisions** -Check the appropriate box to indicate if this report includes branches and / or divisions.
34. **Subsidiaries** - Check the appropriate box to indicate if this report includes subsidiary companies. If this report includes subsidiary companies, please provide a list of those companies with their Federal Employer Identification Number.

HOLDER TYPES

1. Banks
2. City Police Department
3. Coal Mining
4. College & Universities (Private)
5. College & Universities (Public)
6. Construction
7. Corporation
8. Correctional Facilities
9. County/Local Government Agency
10. Courts
11. Credit Union
12. Department of Natural Resources
13. Fiduciary/Estate
14. Finance Corporation
15. Healthcare
16. Hospital (Private)
17. Hospitals (Public)
18. Insurance
19. Insurance Companies, Casualty
20. Insurance Companies, Life
21. Law Enforcement
22. Manufacturing
23. Money order/Travelers Check
24. Municipalities
25. Non Profit
26. Nursing Homes
27. Oil & Gas
28. Other
29. Reciprocal State
30. Restaurant
31. Retailers
32. Savings & Loans
33. Service
34. Sheriff's Offices
35. State Agencies
36. State Police Detachments
37. Stockbrokers/Mutual Funds
38. Telecommunications
39. Transportation
40. Utilities
41. Wholesale

**West Virginia State Treasurer
Owner Report of Unclaimed Property
Form UP 8-8 (Attach to UP 8-7)**

FEIN/SSN: -

Holder Name: _____

Item number 1. Property Type Code: 2. Property Desc: _____

3. Cash Remitted: ,,. 4. Interest Rate: .

5. Dormancy Charge:\$. 6. Date of Last Activity: //

7. Owner SSN: -- 8. Date of Birth: //

9. Ownership: Primary Owner And Or Other _____

10. Owner Name Last, First, MI: _____

11. Address: _____ 12. City: _____

13. State 14. Zip Code -

15. Additional Owner Name Last, First, MI: _____

16. Address: _____ 17. City: _____

18. State 19. Zip Code -

20. Additional Owner Name Last, First, MI: _____

21. Address: _____ 22. City: _____

23. State 24. Zip Code -

Item number 1. Property Type Code: 2. Property Desc: _____

3. Cash Remitted: ,,. 4. Interest Rate: .

5. Dormancy Charge:\$. 6. Date of Last Activity: //

7. Owner SSN: -- 8. Date of Birth: //

9. Ownership: Primary Owner And Or Other _____

10. Owner Name Last, First, MI: _____

11. Address: _____ 12. City: _____

13. State 14. Zip Code -

15. Additional Owner Name Last, First, MI: _____

16. Address: _____ 17. City: _____

18. State 19. Zip Code -

20. Additional Owner Name Last, First, MI: _____

21. Address: _____ 22. City: _____

23. State 24. Zip Code -

COMPLETING OWNER REPORT FORM UP 8-8

All holders should review the following instructions for a better understanding of the information that must be included on the property report. Holders must complete Unclaimed Property Report Form UP-8-8 found on page 9 of this booklet if filing a paper report. This form provides space for reporting two accounts. Make copies to allow reporting for all properties. Group accounts by property type codes that are found on pages 25-26. Please do not report **securities** on this form. Instead, complete the Security Report of Unclaimed Property Form found on page 17. Also, **do not report safe deposit boxes on this form**. Instead, prepare an inventory sheet using the sample form found on page 14 of this booklet.

FEIN and Holder Name - Enter the nine-digit federal employer identification number (FEIN) and name of the company or institution of the reporting holder.

Item No. -Number each account consecutively throughout the report. It is not necessary to precede item numbers with zeroes. There is space on each page for two accounts, so page 1 will include accounts 1 through 2, page 2 will include accounts 3 through 4 and so on.

NOTE: Please report all the information available for each owner. This information is important when establishing ownership during the claims process.

- 1. Property Type Code** -This is the code that distinguishes one property type from another. Select the property type code that best describes the *original* property of the missing owner. For example, a closed non-interest bearing checking account converted to check form would still be reported as a non-interest bearing demand account (AC11) -not as a cashier's check. For a complete listing of approved property codes and their respective abandonment periods, please see page 26 of this document.
- 2. Property Description** -Any specific information identifying the property, for example, the account number or check number. Other information, such as the name of a purchaser of a cashier's check, should also be listed in Property Description.

NOTE: Individual amounts less than \$50 should be reported in the aggregate using the appropriate property type code. For example, aggregate cashiers' checks should be reported as CK 99. Please group these items and report as one (1) item for each property type, with the appropriate property type code.

- 3. Amount Remitted to WVSTO** -Enter the net amount due each owner after additions (e.g., interest, dividends, etc.) and deductions (dormancy charges) have been calculated.
- 4. Interest Rate** -Enter the interest rate the property earned at the time it was delivered to the West Virginia State Treasurer.
- 5. Dormancy Charge** -Enter the total dormancy charge withheld from this property.
- 6. Date of Last Activity** -Enter the eight digit date (MM/DD/YYYY) on which the last deposit or withdrawal was made on the account by the owner, the date on which the property became payable, redeemable or returnable (e.g., issue date of check); **OR** the date with owner last contact date documented.
- 7. Owner Social Security Number** -Enter the owner's social security number. It is important to have this number when establishing ownership.
- 8. Date of Birth** -Enter the owner's date of birth.
- 9. Designate Ownership** -If single owner, check "sole" as the type of ownership. Select AND if withdrawals on the

NOTE: If there are two owners with different last names *who jointly own* one piece of property, refer to step 9, Additional Owner Information, for further instructions.

account require (2) signatures or select OR if withdrawals require (1) signature. Write in ownership designation if not and/or. NOTE: If "or" is selected, "With Rights of Survivorship" WROS will be assumed unless otherwise indicated.

- 10. Owner Name Last, First, Middle Initial** -Enter the owner's last name or the company name of a business. If the

owner of the property is unknown, enter unknown in the last name box. Accounts with Jr., Sr. and etc., should be listed as Smith Jr. Name and address boxes may be left blank if you are reporting amounts under \$50 in the aggregate. Although not required, the holder may report information on aggregate property. Enter the first name and middle initial. If Mr. or Mrs. is used, it *must* be entered *after* the first name, without punctuation. Enter M/M to conserve space for Mr. and Mrs.

11. **Last Known Address** -Enter the owner's last-known street address. You must list the last-known address, even if mail sent to that address has been returned by the post office. Designate next to each address "RPO" if the account has been Returned by the Post Office. If an owner's address is listed in care of another individual, enter the name and street address of "in care of" person in the address box. Computer codes and e-mail may also be a person's last known address.
12. **City** – Enter the City corresponding to the street address of owner's last known address..
13. **State** – Enter the two character state abbreviation of the owner's last known address.
14. **Zip Code** -Enter the five or nine-digit zip code. Do not complete this box if the zip code is unknown.
15. **Additional Owner Information** -If the property has more than one owner, enter the second owner's name in these boxes. If there is only one owner on the account, do not complete the additional owner boxes.
16. **Page Total** -After entering all the accounts on the Report of Unclaimed Property Form UP 8-8, number each page. Enter a page total on each page of the report and a grand total on the last page.

Once the UP 8-7 and UP 8-8 forms (See page 6-7 and 10-11 for instructions) are completed then:

1. **Make check payable to "State of West Virginia-WVSTO" for the grand total, and**
2. **Remit check and Forms UP 8-7 and U 8-8 to:**

**Office of West Virginia State Treasurer
Unclaimed Property Division Post Office Box 3328
Charleston, West Virginia 25333
West Virginia State Treasurer**

West Virginia State Treasurer
Safe Deposit Box, Safekeeping, or Other Tangible Property
Form UP 8-10

FEIN: [] [] - [] [] [] [] [] [] [] []

Reporting Institution: _____ Box Number: _____

- Property Type Code:
[] SD01 Contents of safe deposit boxes
[] SD02 Contents of any other safekeeping repository
[] SD03 Other Tangible Property
[] MS13 Unclaimed Loan Collateral

- 1. Date of Last Activity: [] [] / [] [] / [] [] [] []
2. Owner SSN: [] [] [] - [] [] - [] [] [] [] 3. Date of Birth: [] [] / [] [] / [] [] [] []
4. Ownership: [] Primary Owner [] Or [] Other (SPECIFY) _____
5. Owner Name Last, First, MI: _____
6. Address: _____ 7. City: _____
8. State [] [] 9. Zip Code [] [] [] [] [] [] - [] [] [] []
10. Additional Owner Name Last, First, MI: _____
11. Address: _____ 12. City: _____
13. State [] [] 14. Zip Code [] [] [] [] [] [] - [] [] [] []
15. Additional Owner Name Last, First, MI: _____
16. Address: _____ 17. City: _____
18. State [] [] 19. Zip Code [] [] [] [] [] [] - [] [] [] []

Branch Location: _____ Date lease expired: _____

Inventoried by: _____ and _____

Table with 2 columns: Amount due holder (Cost of Opening, Total Unpaid Rent, Grand Total) and Reimbursement occurs if and when contents are sold at public sale. Includes a question about valid agreement with the client.

Deliver contents, inventory sheets, and Form UP 8-7 to:
Office of the West Virginia State Treasurer
Attention: Safekeeping – Tangible Items
7300 MacCorkle Avenue South East Charleston, WV 25304
1-800-642-8687

FEIN: -

GENERAL MISCELLANEOUS PAPER DOCUMENTS ARE NOT ACCEPTED

Papers to be escheated include, but are not limited to, the legal documents listed below.
Please direct questions to WVSTO at 800-642-8687; Safekeeping Division

Box Number _____

QUANTITY	INVENTORY
\$ <input type="text"/>	US Cash (total face value of coins and currency)
<input type="text"/>	Foreign Coins (total number of coins)
<input type="text"/>	Foreign Currency (total number of bills)
<input type="text"/>	Commutative Coins / Gold or Silver Bars / Medals
<input type="text"/>	Rings / Bracelets / Pins / Brooch
<input type="text"/>	Necklaces / Pendants / Earrings (pair =1, single = 1)
<input type="text"/>	Cuff links / Tie Tacks (pair = 1, single = 1)
<input type="text"/>	Wrist Watches/ Pocket Watches / Pocket watch chains
<input type="text"/>	Stamps / Collective Sports Cards
<input type="text"/>	Coin Purse /Money Clip / Pens / Pocket Knife
<input type="text"/>	US Savings Bonds, Bearer Bonds, War Bonds
<input type="text"/>	Stock Certificates / Securities
<input type="text"/>	Wills / Living Wills / Power of Attorney / Medical POAs (not recorded)
<input type="text"/>	Life Insurance Policies (policy only) / Military Documents
<input type="text"/>	Active CD's / IRA's / Annuity Contracts / Trusts (not Deed of Trusts)
<input type="text"/>	Cashier's Checks / Money Orders
<input type="text"/>	Miscellaneous Items (include description below)

Description:

**Deliver contents, inventory sheets, and Form UP 8-7 to:
Office of the West Virginia State Treasurer
Attention: Safekeeping – Tangible Items
7300 MacCorkle Avenue South East Charleston, WV 25304
1-800-642-8687**

REPORTING SAFE DEPOSIT BOXES, SAFEKEEPING OR OTHER TANGIBLE PROPERTY

Safe deposit box contents or proceeds resulting from the sale of the property, which have remained unclaimed by the owners for five years should be reported to the West Virginia State Treasurer's Office by November 1 of each year. To determine which safe deposit boxes are reportable, calculate five years from the date the last rental period expired (i.e., the rental payment due that was not paid).

For safekeeping properties, calculate five years from the date of the last payment on the loan. For unclaimed loan collateral, calculate five years from the dates the loans were paid in full and the collateral was returnable to the borrowers.

Do not combine these property types on the same reports with other types of intangible unclaimed property such as checking and savings accounts.

Each safekeeping item and the contents of each safe deposit box must be described on individual inventory sheets. The property does not have to be delivered to the West Virginia State Treasurer's Office when filing the report, §36-8-8(a). If the business chooses to hold the contents for 120 days after filing the report, notify the Security Division. Then, the business must remit the contents, inventory sheets and Form UP 8-7 before the 120 days expires.

If reimbursement for unpaid rent on storage and/or opening costs is requested, the holder must have a valid agreement with the client. The agreement must include the agreed upon rental fee and provisions specifying that fees will be held from the sale of property to cover delinquent box rental.

Inventory and Delivery of Property & Completing Form UP 8-10:

The property of each owner must be packaged separately in individual envelopes or storage boxes. Complete a separate Form UP 8-10, found on page 12, for each owner and place the completed inventory form outside the corresponding owner's envelope.

Federal Employer Identification Number -Enter the nine-digit tax ID number assigned to the business by the federal government. *This line must be completed.* The report cannot be processed without this number.

Reporting Institution – Enter the full company name used when initially registering as a business including any acronyms.

Box Number – Enter the safe deposit box number

Property Type Code – Mark the corresponding box for the property being submitted

1. **Date of Last Activity** -Enter the eight digit date (MM/DD/YYYY) on which the last deposit or withdrawal was made on the account by the owner, the date on which the property became payable, redeemable or returnable (e.g., issue date of check); **OR** the date with owner last contact date documented.
2. **Owner Social Security Number** -Enter the owner's social security number. It is important to have this number when establishing ownership.
3. **Date of Birth** -Enter the owner's date of birth.
4. **Designate Ownership** -If single owner, check "sole" as the type of ownership. Select AND if withdrawals on the account require (2) signatures or select OR if withdrawals require (1) signature. Write in ownership designation if not and/or. **NOTE:** If "or" is selected, "With Rights of Survivorship" WROS will be assumed unless otherwise indicated.

NOTE: If there are two owners with different last names *who jointly own* one piece of property, refer to step 10, Additional Owner Information, for further instructions.

5. **Owner Name Last, First, Middle Initial** -Enter the owner's last name or the company name of a business. If the owner of the property is unknown, enter unknown in the last name box. Accounts with Jr., Sr. and etc., should be listed as Smith Jr. Name and address boxes may be left blank if you are reporting amounts under \$50 in the aggregate. Although not required, the holder may report information on aggregate property. Enter the first name and middle initial. If Mr. or Mrs. is used, it *must* be entered *after* the first name, without punctuation. Enter M/M to conserve space for Mr. and Mrs.
6. **Last Known Address** -Enter the owner's last-known street address. You must list the last-known address, even if mail sent to that address has been returned by the post office. Designate next to each address "RPO" if the account has been Returned by the Post Office. If an owner's address is listed in care of another individual, enter the name and street address of "in care of" person in the address box. Computer codes and e-mail may also be a person's last known address.
7. **City** – Enter the City corresponding to the street address of owner's last known address..
8. **State** – Enter the two character state abbreviation of the owner's last known address.

9. **Zip Code** -Enter the five or nine-digit zip code. Do not complete this box if the zip code is unknown.
10. **Additional Owner Information** -If the property has more than one owner, enter the second owner's name in these boxes. If there is only one owner on the account, do not complete the additional owner boxes.

Attach Inventory List

The following six categories should be used to identify the contents of each envelope:

Papers: Do not itemize papers of no value. Miscellaneous documents may be listed as "misc. papers" with no details required. Only military discharge papers and wills must be described on the inventory sheets. When describing wills, include the names of the makers of the wills.

Life Insurance Policies: List all life or endowment insurance policies found in the safe deposit box. When describing these policies, include the name of the insurance company, policy number, and the name of the insured. Do not list fire, automobile or homeowner's policies.

Securities: Securities include stock certificates, government bonds, interest coupons, etc. When describing securities-related properties, include the registered owner's name, issuing company and number of shares.

Firearms and controlled substances: *The business* must contact its local law enforcement agency if firearms or controlled substances are found in safe deposit boxes. Firearms must **NOT** be sent to the West Virginia State Treasurer's Office until police have unloaded the weapons. The local law enforcement agency should confiscate any controlled substances including drug paraphernalia and any live ammunition. **DO NOT** send these items to the West Virginia State Treasurer's Office. Include contact information on the inventory sheets, explaining that these items were found but turned over to the local law enforcement agency.

Cash: List coins or currencies by denomination. **Do not send checks in place of the actual cash.** Also, cash cannot be kept to cover the cost of unpaid rental fees, opening costs or any other charges made by the institution.

Valuables and others: Valuables include all types of property not described in the other four categories. When describing jewelry or loose stones, describe the gems by color i.e., gold-tone ring with small blue stone.

Empty Box: Indicate boxes that are empty upon drilling. Include the box number and owner information. Courier service is not required but is suggested when the contents include valuables.

Delivery: If you choose to deliver your valuables by U.S. Mail, they should be sent registered and insured. Non-valuables need only be mailed certified and return receipt requested.

Branch Location – Enter city and state location of bank branch.

Date Lease Expired – Enter date lease expired if applicable.

Inventoried By – Signature of persons who inventoried safe deposit boxes.

Amount Due Holder – Enter amount due holder before any deductions or fees applied.

Cost of Opening – Enter the amount it cost to open the safe deposit box if applicable.

Total Unpaid Rent – Enter the amount of accrued unpaid rent.

Check the appropriate box regarding the rental fee delinquency provision agreement.

Grand Total – Enter the total amount due the holder less opening, and unpaid rent fees.

**COMPLETING REPORT FORM UP 8-9
SECURITIES OR SECURITIES-RELATED CASH**

All holders reporting securities and related cash should review the following instructions for a better understanding of the information that must be included with the property report. A Security Report of Unclaimed Property Form UP 8-9 is found on page 15. The instructions also include registration and delivery requirements found on page 20.

Federal Employer Identification Number -Enter the nine-digit tax ID number assigned to the business by the federal government. *This line must be completed.* The report cannot be processed without this number.

Holder Name - Enter the name of the company issuing the securities.

Item Number - Number each account consecutively throughout the report. It is not necessary to precede item numbers with zeroes. There is enough space on each page for two accounts, so page 1 will include accounts 1 through 2, page 2 will include accounts 3 through 4 and so on.

1. **Stock Property Type Code** - Select the code that best describes the stock, mutual fund, bond or other ownership interest that will be remitted to the WV State Treasurer. **Do not complete this box if you are reporting only cash.** Do not enter more than one code in the box. If there is more than one type of security to report for the same owner, enter another item on the report. For example, if there is both cash and underlying shares to report for the same owner, list them separately as two items on the report. Type "see previous item" in the second Owner Last Name box to avoid retyping the same owner's name and address again.
2. **Symbol** - Enter symbol if company is publicly traded.
3. **Cusip Number** - Enter the cusip number remitting stocks or bonds of any type.
4. **Date of Last Activity** - Enter the date (MM/DD/YYYY) on which the property became payable or redeemable e.g., issue date of dividend check or exchange date of security.
5. **Remitted Number of Shares** - Enter the number of shares that are being remitted to the West Virginia State Treasurer on behalf of the missing owner.
6. **Remitted Security Name** - Enter the security name, bond issue name, debenture name, mutual fund parent company fund names etc.
7. **Trading Name of Security** - Enter the trading name of the security if different from the remitted name
8. **Cash Property Type Code** - Complete this box only if remitting cash on behalf of a missing owner e.g., dividends, liquidation proceeds or cash in lieu of fractional shares. Do not enter more than one code in the box. Different types of security-related cash due the same owner must be listed as separate items on the report.
9. **Cash Remitted** - Enter the cash amount being remitted on behalf of the missing rightful owner. Owners who are owed more than one amount of the same property type should be listed only once on the report, with all the amounts combined into one total.
10. **Owner Social Security Number** - Enter the owner's social security number or FEIN.
11. **Date of Birth** - Enter the owner's date of birth.
12. **Ownership** - The type of owner must be completed to process the report. If single owner check sole as the type of ownership. Select AND if withdrawals on the account require (2) signatures or select OR if withdrawals require (1) signature. Write in ownership designation if not and/or. NOTE: If "or" is selected, "With Rights of Survivorship" WROS will be assumed unless otherwise indicated.
13. **Owner Name last, first, middle initial** - Enter the owner's last name or the company name of a business. List owners alphabetically by last name. If the owner of the property is unknown i.e., bearer bonds, dividends received in nominee name, etc., enter "unknown" in the last name box. Account names with Jr., Sr., etc. should be listed as Smith Jr. without punctuation. If the business is reporting two owners with different last names whom jointly own one piece of property, refer to Step 18 Additional Owner Information for instructions. Enter the owner's first name and middle initial. If Mr. or Mrs. is used, it must be entered after the first name without punctuation. Enter M/M to conserve space for Mr. and Mrs.
14. **Address** - Enter the owner's last-known address. List the last-known address even if mail has been returned by the post office. Designate next to each address "RPO" if the account has been Returned by the Post Office.
15. **City** - Enter the City corresponding to the street address of owner's last known address.
16. **State** - Enter the two character state abbreviation of the owner's last known address.
17. **Zip Code** -Enter the five or nine-digit zip code. Do not complete this box if the zip code is unknown

18. **Additional Owner Information** - Enter the second owner's last name and social security number in these boxes if the property has more than one owner. Do not complete the boxes if there is only one owner of the property.
19. **Address** - Enter the owner's last-known address. List the last-known address even if mail has been returned by the post office. Designate next to each address "RPO" if the account has been Returned by the Post Office.
20. **City** - Enter the City corresponding to the street address of owner's last known address.
21. **State** - Enter the two character state abbreviation of the owner's last known address.
22. **Zip Code** -Enter the five or nine-digit zip code. Do not complete this box if the zip code is unknown.

**GENERAL RULES FOR
REPORTING SECURITIES OR SECURITIES-RELATED CASH**

Securities and Security Related Property:

1. File separate reports for each issue of stock or mutual fund, providing each issuing company's security or fund name.
2. List minor children as primary owners of properties on Uniform Gift to Minors Act (UGMA) accounts. Use owner relationship UG. The custodian should be listed as an additional owner, with owner relationship CU.
3. Owners who are owed more than one amount of the same property type should be listed on the report only once (e.g., four quarterly dividend payments). Combine all the amounts due the owner during the applicable reporting period into one total. Provide the beginning and ending dates on which the amounts were payable.
4. Securities-related cash less than \$50 may be reported in the aggregate only when reported without shares. Group stock by stock issue and the issue name must be provided as part of the description.
5. If reporting bearer bonds or unclaimed interest on the bonds, the owners of the properties should be listed as unknown. Complete descriptions of the bonds must be provided. Descriptions must include the issue name, series, bond number, cusip number and all outstanding coupon numbers.
6. If reporting dividends received in the nominee name, the stock issues must be listed. The owners must be listed as unknown.
7. Indicate the amounts and issue names of any outstanding shares i.e., still in the possession of the shareholders when reporting underlying, unexchanged, unredeemed or unsurrendered shares.
8. If remitting underlying shares, shares returned by the post office (RPO) or both, please combine all shares of the same issue and class into one certificate. The report must reflect the number of shares, which are underlying and the number, which are RPO for each of the owners.
9. Please begin the registration process early, so that securities are delivered no later than the November 1 which is the remittance deadline.

Note: To ensure that proper credit is posted for securities, we recommend that the business, not the transfer agent, mail the securities. Refer to page 20 for registration and delivery instructions.

SECURITY PROPERTY TYPE CODES & PROPERTY DESCRIPTIONS ONLY

Each property listed on the report must be assigned a property type code. The choice of codes is important because it determines what kind of information we require of a claimant. Descriptions of some of the more frequently used Securities and Related Cash codes are below.

SC01 Select this code if reporting **cash dividends**. Include the issue name of the security in the description field.

SC02 Use this code if reporting **registered bond interest** due an owner of a registered security. Do not use this code to report interest paid on a bearer bond.

SC07 Bearer bond interest and matured principal should be reported with this code. The owner should be listed as “unknown”. A complete description, including issue name, series, bond number and all outstanding coupon numbers must be provided. The total cash amount of unclaimed interest and principal should be provided in the cash amount remitted field.

SC08 Use this code to report **undeliverable shares**, which are stock returned by the post office (RPO). These shares are normally the result of a stock split or stock dividend. The issue name of the security must be included in the description field.

SC09 Use this code to report **cash for fractional shares**. Provide the issue name of the security. Do not report liquidation proceeds under this code. Use the SC13 code for liquidation proceeds.

SC10 Unexchanged shares arising from a merger or buy-out should be reported with this code. Provide the number of shares of the **successor corporation** in the shares remitted field. **These are the shares that will be remitted to the WV State Treasury with the report.**

SC12 Underlying shares must be reported under this code. These shares are presumed to be in the possession of the shareholder. The certificates must be canceled on the books of the issuer and reissued to the WV State Treasurer’s Office or the nominee name of the custodial bank.

SC13 Report liquidation or redemption proceeds (cash only) under this property type code. The issue name of the liquidated security and number of shares presumed to be in the possession of the shareholder should be listed in the description field. The shares remitted field should not be completed. The total cash amount due each shareholder should be provided in the cash amount remitted field.

SC16 Mutual funds must be reported using this code. These shares must be reissued to the WV State Treasurer’s Office or the nominee name of the custodial bank.

SC18 Matured principal on a **registered bond** should be reported using this code. Do not use this code to report matured principal on a bearer bond see SC07.

SC20 Broker should report **credit balances** due missing owners under this code.

(March 3rd, 2016)

Securities Registration & Deposit Instructions

When reporting securities, please remember that your report is not complete until you provide evidence of the property being transferred into the ownership of the State of West Virginia. The required evidence depends on the type of security and how it will be delivered to the State. Two days prior to delivery, you MUST E-mail an intent to deliver to our custodian – see instructions below.

All Book Entry eligible shares MUST be delivered through DTC, DRS or DWAC (if not DTC participant) as follows:

DTC # 901
Agent Bank # 26500

Reference: State of West Virginia
Acct # 388508

Two business days prior to actual delivery, we request an excel list of the securities, including cusip numbers, number of shares, issue names, and the delivering party's DTC participant number. Please email the list to upch.custody@xerox.com and fax to (304)340-1502, attention Receipts Department.

Register and deliver Physical Certificates ONLY if unable to deliver through DTC, DRS or DWAC:

State of West Virginia
FEIN # 55-6000814

Acct # 388508

The Depository Trust Company
570 Washington Blvd – 5th Fl
Jersey City, NJ 07310

Attn. BNY Mellon/ Branch Deposit Department/Account # 388508 – State of West Virginia

Please note: Physical certificates will be returned if DTC, DWAC, or DRS eligible. If physical certificates are returned, penalties may be assessed if not corrected by November 1st.

Two days prior to actual delivery, we request an excel list of the securities, including cusip numbers, number of shares, issue names, certificate #s and the delivering party's information. Please email the list to upch.custody@xerox.com.

Open-End Mutual Funds

Please register open-end mutual fund accounts held for the State of West Virginia in the name of MAC & CO. 48-72 hours prior to delivery please email your request to upch.custody@xerox.com to obtain a unique account numbers for mutual fund deliveries.

If the fund chooses to establish a new account number and register Mutual Funds as indicated below please provide a detailed list 2 business days in advance at upch.custody@xerox.com. The list should contain the CUSIP #, name of fund, share amount, and account number at the fund. Accounts should be set up to pay dividends in cash.

Mac & Co

(March 3rd, 2016)

Account # 388508
Tax ID 23-6019000
C/O State of West Virginia
Mutual Fund Operations
PO Box 3198
Pittsburgh, PA 15230-3198

NOTE: It is important that the registration reference account number 388508. This identifies the fund as belonging to the State of West Virginia.

Please send interested party statements for Open-End Mutual Fund accounts to the following:

Xerox State and Local Solutions
Custody Department
100 Hancock Street, 10th Floor
Quincy, MA 02171

A confirmation statement showing the 'State of West Virginia' as the owner of the shares must accompany your Report of Unclaimed Property, in order for your report to be complete.

Dividend Reinvestments Plans (DRP) & Closed-End Funds

Close accounts and forward whole shares via DTC (See DTC instructions above).
Fractional shares must be sold at the owner level and money applied to each individual owner.
Please include the original check with your Report of Unclaimed Property.

For Foreign Securities

Please contact our securities custodian for instructions:
Xerox State and Local Solutions
Email: upch.custody@xerox.com

For Federal Reserve Securities

Please deliver as follows:
Federal Reserve Bank of New York
ABA#0210-0001-8
Bk of NYC/CUST
Account # 388508
Account Name: State of West Virginia

SUGGESTED STANDARD OWNERSHIP CODES

Short Description	Code	Long description
Administrator	AD	The person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
Attorney For	AF	A person who has been qualified by a state or Federal court to provide legal services, including appearing in court, and is authorized to act for another.
Agent For	AG	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
Aggregate	AP	Used for reporting properties with no owner detail, for properties under \$50.00.
Unspecified Joint Relationship (And) Aggregate Property	AN	Unspecified joint relationship including 'AND'.
	AP	The property represents a group of properties that have been aggregated together, usually because of small values.
Beneficiary	BF	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy or any instrument in which there is distribution.
Conservator	CN	A guardian and protector appointed by a judge to protect and manage the financial affairs and/or the person's daily life due to physical or mental limitations or old age.
Custodian	CF	A person with whom some article is left, usually pursuant to a contract (called a "contract of bailment"), who is responsible for the safe return of the article to the owner when the contract is fulfilled.
Estate	ES	All the possessions of one who has died and are subject to probate (administration supervised by the court) and distribution to heirs and beneficiaries, all the possessions which a guardian manages for a ward (young person requiring protection and administration of affairs), or assets a conservator manages for a conservatee (a person whose physical or mental lack of competence requires administration of his/her affairs).
Executor or Executrix	EX	The person appointed to administer the estate of a person who has died leaving a will which nominates that person.
For Benefit Of Guardian	FB	Person for whose benefit the property is being held.
	GR	A person who has been appointed by a judge to take care of a minor child (called a "ward") or adult who is unable to manage his/her own affairs.
Insured	IN	The individual whose life is insured by an insurance policy.
Heirs of	HE	The individuals legally entitled to inherit a deceased person's estate.

Tenants in Common	JC	A type of account which is owned by at least two people with no rights of survivorship afforded to any of the account holders. In this type of account, a surviving tenant of the account does not necessarily acquire the rights (and account assets) of the deceased person. Rather, each tenant in the account can stipulate in a written will how his/her assets will be distributed upon his/her death. Generally, the member ownership in the account is determined on a pro rata basis, meaning that if there are two tenants in the account, each will have a 50% claim on the account's value.
Joint Tenants	JT	An account held in joint tenancy presumes a right of survivorship, but this presumption can be overcome by evidence that the account was really the property of only one, and the joint tenancy was for convenience. Right of Survivorship is not specifically stated.
Unspecified Joint Relationship (Or) Payee	OR PA	Unspecified joint relationship including 'OR' The one named on a check or promissory note to receive payment.
Payable On Death	PD	Account is payable on Death to an alternate owner. Upon the original owner's death, the beneficiary must supply identification and a copy of the original owner's death certificate.
Power of Attorney	PO	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. Explanation: There are both general powers of attorney which give the authorized party broad discretion and special powers of attorney that are limited in scope.
Primary Owner	PR	Primary Owner is used when there is only a single owner for the property. Also used to distinguish the beneficial owner when there is more than one owner listed.
Remitter	RE	The person who is transmitting money. In the case of an official check, the person who provided the funds to purchase the check.
Trustee	TE	A person or entity who holds the assets (corpus) of a trustee for the benefit of the beneficiaries and manages the trust and its assets under the terms of the trust stated in the Declaration of Trust which created it.
Uniform Gifts to Minor	UG	Property was gifted to a Minor according to the Uniform Gifts to Minor's act (or Uniform Transfers to Minor's Act in some states). Regardless of whether the minor has reached the age of majority, they should be coded with the UG relation. The custodian on the account should be coded as CU.

PROCEDURES FOR ENTERING VARIOUS OWNER RELATIONSHIPS

ADMINISTRATOR/ADMINISTRATRIX: If two names are listed with one designated as “Administrator”, enter one as the “**Primary Owner**” and the other as “**Administrator**”.

AGENT FOR: If an “Agent For” account is reported with two names, one will be input as “**Agent for**”. The individual without the “Agent For” is entered as the “**Primary Owner**”.

ATTORNEY FOR: Should include two names, one as the “**Primary Owner**” and the other as “**Attorney For**”.

BENEFICIARY: Beneficiary accounts will be entered as two owner accounts. One name will be designated as “**Owner.**” The second name will be entered as “**Beneficiary.**”

COMMITTEE FOR: Input as one owner. (“**Primary Owner**”)

CUSTODIAN: Enter as two owners. One as “**Custodian For**”, the other as “**Primary Owner**”. The report will designate the owner and the custodian.

ESTATE / EXECUTOR OR EXECUTRIX: The deceased person will be entered as “**Estate Of**” the “**Executor or Executrix**” will also be entered with the owner relationship listed.

FOR BENEFIT OF: – Input as reported; if there are two names, one is “**Primary**” owner and the other is “**For Benefit Of:**”.

GUARDIAN FOR: – Input as two owners. One “**Primary Owner**” and the other as “**Guardian For**”; report will designate the owner and the guardian.

HEIRS OF: – If owner is deceased and is listed, enter as “**Estate Of**”; add “**Heirs Of**” as “**Primary Owner**”.

INSURED: The same as “**Primary Owner**”, leave as is.

JOINT TENANT: Both names will be entered as “**Joint Tenant**” in the relationship.

PAYEE: The same as “**Primary owner**”. If entered electronically, leave as it loaded.

POWER OF ATTORNEY: Should have 2 names, one as “**Power of Attorney**”, and the other as “**Primary Owner**”.

TRUST ACCOUNTS: There is not an option for **Trustee** listed on the “Relationship to Other Owners” or “Owner Type”; there is “**Trust**” and “**As Trust For**”. Unless owner relationships are well defined, contact holder to verify this information.

UNIFORM GIFT TO MINORS ACT: Input as two owners. One as “**UGMA**” and the other as “**Custodian**”.

Rev. 9/22/09

Due Diligence Letter Example

Print on business letterhead that includes full address

(Date)

(Owner Name)

(Last Known Address)

(City, State, Zip)

Re: (Account Information, Check # or Property Description)

Our records indicate that no owner-initiated activity has occurred in the above referenced property since (date). Currently this account has balance of (amount). OR Our records indicate that the above noted official check has not been presented for payment. OR Other specific language regarding the type of property.

This property is classified as unclaimed property because there has been no owner-initiated activity for at least (number of years) years. The West Virginia Uniform Unclaimed Property Act requires that we turn over any property that has been inactive for this time period. Your property must be reported shortly to the West Virginia State Treasurer and will be delivered to the custody of that agency at that time. Once the property is turned over, the Treasurer becomes the custodian for the property. You do not lose your rights to the property and may file a claim with the Treasurer to obtain it.

However, you may claim the property or re-establish this account by signing this letter below and returning it to us by (date not less than fifteen business days prior to the date the property will be reported).

Sincerely,

(Name)

(Title)

(Phone Number)

- () I am aware of this property. In addition, the above address information is correct.
- () I am aware of this property. However, please change the address to the following:

- () I wish to close this account. Please send a check for the balance to the address below:

- () I wish to claim this property. Please call me at the following number to coordinate its transfer.
Phone #: _____

Signature _____

Date _____

WV Property Type Codes

CODE	PROPERTY**	YEARS
BANKS & FINANCIAL INSTITUTIONS		
AC01	Checking Accounts	5
AC02	Savings Accounts	7
AC03	Mature CD or Save Cert	7
AC04	Christmas Club Accounts	7
AC05	Money on deposit to secure funds	5
AC06	Security Deposits	5
AC07	Unidentified Deposits	5
AC08	Suspense Accounts	5
AC99	Aggregate Account balances	5
COLLEGE SAVINGS ACCOUNTS		
CS01	Cash	3
CS02	Mutual Funds	3
CS03	Securities	3
COURTS & GOVERNMENT ENTITIES		
CT01	Escrow Funds	1
CT02	Condemnation Awards	1
CT03	Missing Heir Funds	1
CT04	Suspense Accounts	1
CT05	Other Court Deposits	1
CT08	General Receiver accounts	1
CT09	Court Ordered Refunds/Restitution	1
CT13	Bonds deposited with the Court	1
CT99	Aggregate Court Deposits	1
DEMUTUALIZATION		
DM01	Cash	5
DM02	Stock	5
HEALTH SAVINGS ACCOUNTS		
HS01	Health Savings Account	3
HS02	Health Savings Account - Investment	3
INSURANCE		
IN01	Individual Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 o	5
IN02	Group Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 or IN	5
IN03	Amounts due beneficiaries from a life or endowment insurance policy or annuity	3
IN04	Amounts from matured or terminated life insurance policies, endowments or annuities	3
IN05	Premium Refunds (Includes all other life insurance premium refunds not covered by IN04)	5
IN06	Unidentified Remittances	5
IN07	Other Amounts Due Under Policy Terms	5
IN08	Agent Credit Balances	1
IN99	Aggregate Insurance Property	5
TRADITIONAL IRA, SEP IRA, SARSEP IRA AND SIMPLE IRA'S		
IR01	Cash	3
IR02	Mutual Funds	3
IR03	Securities	3
ROTH IRA'S		
IR05	Cash	3
IR06	Mutual Funds	3
IR07	Securities	3
LAW ENFORCEMENT		
LE01	Law Enforcement - Cash	6 months
LE98	Law Enforcement - Tangibles	6 months
MINERAL PROCEEDS AND MINERAL INTERESTS		
MI01	Net Revenue Interests	5
MI02	Royalties	5
MI03	Overriding Royalties	5
MI04	Production Payments	5
MI05	Working Interests	5
MI06	Bonuses	5
MI07	Delay Rentals	5
MI08	Shut-in Royalties	5
MI09	Minimum Royalties	5
MI99	Aggregate Mineral Proceeds	5
MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY		
MS01	Wages, payroll, or salary	1
MS02	Commissions	1
MS03	Workers' Compensation Benefits	1
MS04	Payments for Goods and Services	5
MS05	Customer Overpayments/Credit Balances--Retail only	3

WV Property Type Codes

CODE	PROPERTY**	YEARS
MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY (Continued)		
MS06	Unidentified Remittances	5
MS07	Unrefunded Overcharges	5
MS08	Accounts Payable	5
MS09	Credit Balances/Accounts Receivable	5
MS10	Discounts Due	5
MS11	Refunds due	5
MS12	Unredeemed Gift Certificates	3
MS13	Unclaimed Loan Collateral	5
MS14	Pension and Profit Sharing Plans (IRA, KEOGH, e.g.)	3
MS15	Dissolution or Liquidation Funds	1
MS16	Miscellaneous Outstanding Checks	5
MS17	Miscellaneous Intangible Property	5
MS18	Suspense Liabilities	5
MS99	Aggregate Misc Property	5

SAFE DEPOSIT BOXES AND SAFEKEEPING		
SD01	Contents of safe deposit boxes	5
SD02	Contents of any other safekeeping repository	5
SD03	Other Tangible Property	5
SD04	Safe Deposit - Proceeds from the sale of contents	5

SECURITIES		
SC01	Dividends	5
SC02	Interest (Bond Coupons)	5
SC03	Principal Payments	5
SC04	Equity Payments	5
SC05	Profits	5
SC06	Funds Paid to Purchase Shares	5
SC07	Funds for Stocks and Bonds	5
SC08	Shares of Stock (returned by post office)	5
SC09	Cash for Fractional Shares	5
SC10	Unexchanged Stock of Successor Corporation	5
SC11	Other Certificates of Ownership	5
SC12	Underlying Shares	5
SC13	Funds for Liquidation/Redemption of Unsurrendered Stocks or Bonds	5
SC14	Debentures	5
SC15	U.S. Government Securities	5
SC16	Mutual Fund Shares	5
SC17	Warrants (Rights)	5
SC18	Mature Bond Principal	5
SC19	Dividend Reinvestment Plans	5
SC20	Credit Balances	5
SC21	Liquidated Mutual Fund Shares	5
SC99	Aggregate Security Related Cash	5

TRUST, INVESTMENTS, AND ESCROW ACCOUNTS		
TR01	Paying Agent Accounts	5
TR02	Undelivered or Uncashed Dividends	5
TR03	Funds held in Fiduciary Capacity (such as, trust, guardian, estate, etc.)	5
TR04	Escrow Accounts	5
TR05	Trust Vouchers	5
TR99	Aggregate Trust Property	5

UNCASHED CHECKS		
CK01	Cashier's Checks	5
CK02	Certified Checks	5
CK03	Registered Checks	5
CK04	Treasurer's Checks -- West Virginia Checks (6 Month Dormancy), All Other Checks (5 Year Dormancy)	6 ms or 5 yrs
CK05	Drafts	5
CK06	Warrants	5
CK07	Money Orders -- Financial Institutions (5 Year Dormancy), Entities other than Financial Institutions (7 Year Dormancy)	5 or 7
CK08	Traveler's Checks	15
CK09	Foreign Exchange checks	5
CK10	Expense Checks	5
CK11	Pension Checks	3
CK12	Credit Checks or Memos	5
CK13	Vendor Checks	5
CK14	Checks Written off to Income or Surplus	5
CK15	Other Outstanding Official Checks or Exchange Items	5
CK16	CD Interest Checks	5
CK99	Aggregate Uncashed Checks	5

UTILITIES		
UT01	Utility Deposits	2
UT02	Membership Fees	2
UT03	Refunds or Rebates	2
UT04	Capital Credit Distributions	5
UT99	Aggregate Utilities	2

**** Public Agencies - Use the most applicable property type code, but report all property with a 1 year dormancy.**