



STATE OF NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION (UPA)  
**HOLDER REPORTING PACKET**

This reporting instruction packet is designed to provide the holder of Unclaimed Property with the information needed to report, pay and/or deliver abandoned property to the New Jersey State Treasurer. The statute (Public Laws of 1989, Chapter 58; New Jersey Statutes 46:30B-1 et seq.) should be referenced for a complete statement of the law and its various details. The State reserves the right to alter or supplement any statement made in this packet.

To ensure successful filing of your report, it is highly recommended that the Holder read this entire packet before preparing your annual holder report.

The State of New Jersey accepts NAUPA Standard Electronic File Format (please see the Electronic Media specifications on pages 18-48) via the UPA's Online Holder Reporting (see instructions on page 52). If you have any questions, please refer to the [Frequently Asked Questions](#) link located on the NJ UPA website. If you have any further questions, please visit the 'Contact Us' page on our website.

**Holder Reporting Highlights:**

- For Holders who are reporting \$50,000 or more that do not use the eCheck payment tool, a Fed Wire or an ACH Transfer is required. **Do not use the Taxation EFT system.** You must e-mail details to [upawire@treas.nj.gov](mailto:upawire@treas.nj.gov) prior to the wire transfer to assure proper credit to your account. Please fill out the originator (Holder) name on the Wire form. DO NOT USE the processing bank's name in that field. Proper credit cannot be applied if this line is incorrect, and penalties may be assessed. Please see Section III "Payment and Delivery of Unclaimed Property."
- Safe deposit box reports must be submitted separately from other personal property reports. See pages 59 through 67 for reporting Safe Deposit box items.
- The State of New Jersey does not have any reciprocal unclaimed property agreements with any other state.
- Always register securities with the U.S.P.S. address and not the physical address. If a package is mailed USPS First Class mail to the physical address it will not be delivered to this office and is usually returned to sender.

P.O. Box 214  
Trenton, NJ 08625-0214

- Mutual funds must be liquidated and the cash proceeds reported with each owner's. Please read the detailed instructions on page 52.
- To stay current with any new reporting requirements, please review the unclaimed property statute L.1989, c.58 as amended by L.2002, c.35; L.2010, c.25; L.2012, c.14; and L.2015, c.8.
- The ACH/WIRE instructions aba number has changed. Review current instructions on page 47.
- Stock registration options include the use of the Deposit and Withdrawal at Custodian (DWAC) system. This DWAC system is the preferred option for stock reregistration. Please refer to the Delivery of Stock Securities to the State of New Jersey instructions on pages 48-49.

## **Online Reporting is Required**

In an effort to modernize our operations, the New Jersey Unclaimed Property Administration (UPA) has implemented several technological improvements in the way we receive and process incoming holder reports. One of these improvements is the Online Holder Reporting Application that allows the business community to create an account, submit annual reports, and remit unclaimed property funds to the State. Below is a snapshot of the Holder Reporting icon that is currently posted on the [UPA home page](#).



**Negative Reports are Required** – All Negative Reports (no property to report) must be submitted using the Online Holder Reporting application. All businesses that are either incorporated in New Jersey or have a business presence in New Jersey are required to report negative reports if there is no property to report or remit that given year.

### **Other unclaimed property resources:**

[www.njleg.state.nj.us](http://www.njleg.state.nj.us) – You can view our Statute (N.J.S.A. 46:30B1-109).

[Conduent's HRS Pro](#) – “How to” guide on using the reporting software.

[www.missingmoney.com](http://www.missingmoney.com) – UPA’s partner website for searching for unclaimed property.

## **IMPORTANT CHANGE FOR 2017**

Forms UP-1 and UP-2 are **no longer accepted** by the UPA. In place of completing these forms, Holders can now create a report using HRS Pro's manual report option. This is fast, easy, and replicates the previous process of filling in UP-1 and UP-2 forms. Visit [Conduent's HRS Pro](#) website, register as a new user, and follow the instructions to create a manual file. When logged into your account you can access an [FAQ section](#) that supports this tool. Once an electronic report is created, simply select the option to create a NAUPA file, log into the UPA's reporting application, upload the file, and make your payment.

**NOTE:** The UPA does not provide technical support to Conduent's HRS Pro software.

### **Holder/Client/UPA Communication**

The UPA Report Section experiences a large number of calls from property owners with claim questions rather than reporting questions. To correct this confusion and to better serve and expedite the claims process please follow the instructions below:

- Please instruct the owners/claimants to search for their property on our partner web site: [www.missingmoney.com](http://www.missingmoney.com). The UPA has partnered with missingmoney.com to reunite property owners with their abandoned property. If they locate property they should simply follow the instructions for filing a claim provided by the website.
- If their name is not found on missing money's website, instruct the claimant to obtain a blank claim form from the UPA website at [UPA Claim Form](#). The claimant should either email the completed form to [upadocs@treas.nj.gov](mailto:upadocs@treas.nj.gov) or mail it to the address provided on the form.
- All Holders are advised to add the [www.missingmoney.com](http://www.missingmoney.com) website address with all correspondence to owners including their due diligence mailings.

E-mail **Claim** questions to:

[unclaimedproperty@treas.nj.gov](mailto:unclaimedproperty@treas.nj.gov)

E-mail **Reporting** questions to:

[unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov)

# NJ Unclaimed Property Holder Packet

## Table of Contents

General Reporting Requirements .....	Pages 1-4
Personal Property & Insurance Abandonment Tables .....	Pages 5-7
Property Type Code Guidance .....	Page 8
Property Type Codes .....	Pages 9-14
Electronic Media Reporting Specifications & Data Field Explanations .....	Pages 15-45
Reports Submitted via Online Holder Reporting .....	Page 46
State of New Jersey ACH/Wire Instructions .....	Page 47
Delivery of Stock Securities & DTC Free Receipt & DWAC System Instructions .....	Pages 48-49
Broker Reporting Instructions .....	Pages 50-51
Mutual Fund Reporting Instructions .....	Page 52
DRP Reporting Instructions .....	Page 53
Holder Reimbursement .....	Page 54
Automatic Extension of Time to File Report Form.....	Page 55
Sample Holder Due Diligence Letters.....	Pages 56-58
Safekeeping/Repository Reporting Instructions.....	Pages 59-61
Safekeeping Codes.....	Pages 62-63
Safekeeping Deposit Report UP-1S Form.....	Page 64
Safekeeping Deposit Owner Information UP-3A Form ....	Pages 65-67

# STATE OF NEW JERSEY GENERAL REPORTING REQUIREMENTS

## I. Conditions for Reporting

In general, three conditions must be satisfied before any unclaimed property is reported and turned over to the State Treasurer:

### 1. Presumption of Abandonment

Property that has remained unclaimed by the owner for a certain period of time, as specified in the Unclaimed Property Statute. Examples of typical properties are given on pages 5-7.

### 2. Address Requirement

The last known address of the owner of the abandoned property is in the State of New Jersey. For additional conditions, please see page 3 and 4 for statutory language regarding address requirement. In addition, please note that the State in which the intermediary is incorporated has the right to escheat funds belonging to beneficial owners who cannot be identified or where there is no last known address. (See Delaware v. New York, 114 S.Ct. 2670 (1993)).

### 3. Notice to Apparent Owners

If the amount of the unclaimed property is \$50.00 or more, the holder shall send a certified letter with return receipt requested R.S. 46:30B-50 to the apparent owner at the last known address. This notice should inform the owner that the holder is in possession of unclaimed property that will be turned over to the State Treasurer unless the owner claims it from the holder before the report is filed. This notice to apparent owners should be mailed not more than 120 days nor less than 60 days before filing the report. See sample letters on pages 59-61.

## II. Reports and Content

- A properly completed report must include your Federal Tax Identification number in the Holder Summary and the owner details required for the determination of entitlement to property on Owner Information.
- Holders reporting property from a life or endowment insurance policy or annuity contract must report the full name and address of the insured or annuitant as well as the named beneficiary recorded and maintained by the company holding the funds.
- Dividends are not to be reported as an aggregate.
- Encrypted Electronic files created in the HRS-Pro system software can be submitted using the Online Holder Reporting process

See Reports submitted via Online Holder Reporting instructions on page 49.

## III. Payment and Delivery of Unclaimed Property

At the time of filing the report, the Holder must turn over to the State Treasurer all of the property remaining unclaimed. This remittance and report should include all applicable interest/dividend/income/corporate actions to the date of the report **not to the date of the end of the abandonment cycle**. Payment must accompany the report. All cash remittances are to be made payable to "Treasurer, State of New Jersey."

Securities should be submitted free receipt via DTC or DWAC system whenever possible. They must be re-registered in New Jersey's nominee name "Neary Penco". Always register securities with the P.O. Box 214 Trenton, NJ 08625 address and not the physical address. Dividend Reinvestment Plan (DRP) shares must be delivered in a physical form or electronically via DTC (see instructions). For DWAC system and free receipt via DTC instructions see pages 50-55 or dividend reinvestment plan (DRP) information see page 56.

The UPA is requiring all payments of \$50,000 or more be submitted either through eCheck payment (part of our Online Holder Reporting application) or through ACH or Fed Wire Transfer. When using a wire transfer, a copy of your transmittal should be attached to your Holder Report to verify payment. The Wells Fargo Bank ABA# for ACH/WIRE Instructions have changed. Please refer to the ACH/WIRE Instructions for complete details.

Broker Reports are a unique environment regarding unclaimed property reporting. Each brokerage firm reports securities differently. Because of these variations, New Jersey Unclaimed Property has faced challenges in paying rightful owners promptly. We established a procedure to enable simplification and uniformity of reporting. It is of utmost importance that you follow this procedure (see pages 51-56).

The Unclaimed Personal Property Report shall be filed with payment **before November 1**, of each year as of the preceding June 30. The Unclaimed Life Insurance Report shall be filed **before May 1**, of each year as of the preceding December 31. **Failure to meet this requirement** will result in statutory interest and penalties. Pursuant to P.L. 1989, Chapter 58 Uniform Unclaimed Property Act, the consequences are as follows:

**46:30B-103. "Interest Payable For Failure To Pay Or Deliver Property On Time.** A person who fails to pay or deliver property within the time prescribed by this chapter shall pay the administrator interest at the annual rate of 10% above the annual rate of discount in effect on the date the property should have been paid or delivered, for the most recent issue of 52-week United States Treasury Bills on the property or value thereof from the date the property should have been paid or delivered."

**46:30B-104. "Penalty for failure to render report or perform other duties.**

Except as otherwise provided in R.S.46:30B-105 or 46:30B-105.1, a "holder who fails to report, pay or deliver property within the time prescribed by Chapter 30B of Title 46 of the Revised Statutes, or fails to perform other duties imposed by that chapter, shall pay to the administrator, in addition to the interest as provided in R.S.46:30B-103, a civil penalty of \$200.00 for each day the report, payment, or delivery is withheld, or the duty is not performed, up to a maximum of \$100,000."

**46:30B-105. "Penalty for willful failure to report, pay, or deliver property.** A holder who willfully fails to report, pay, or deliver property within the time prescribed by chapter 30B of Title 46 of the Revised Statutes, shall pay to the administrator, in addition to the interest provided in R.S.46:30B-103, a penalty of \$1,000 for each day the report, payment, or delivery is withheld, or the duty is not performed, up to a maximum of \$250,000, plus 25% of the value of any property that should have been but was not reported." For the purpose of this section, a willful failure to report includes the filing of a report which is plainly inaccurate, incomplete, or out of balance and the same is not corrected by the holder within six months after its original due date.

#### **IV. Release of Liability**

A holder who pays and delivers property to the State of New Jersey in good faith is relieved of all liability to the extent of the money paid or property delivered.

#### **V. Advertising of Unclaimed Property**

After the receipt of the report, the State Treasurer will publish a listing of the apparent owners of unclaimed property in a newspaper of general circulation in the county of the last known address of the owner.

## VI. Compliance Audits

In an effort to provide assistance and ensure compliance, the State Treasurer's audit staff may conduct periodic examinations of a Holder's records.

## VII. Retention of Records

Every holder must maintain records of its unclaimed property for 5 years after the property has been reported and turned over to the State Treasurer. In addition to the records, electronic media should be retained for two years after the report is filed.

## VIII. Data File Reporting

The State of New Jersey requires all Holders to report unclaimed property through a data file (via the State's Online Holder Reporting Application). Instructions and specifications are enclosed. Please see Electronic Media Specifications (pg.15-45) and Reports Submitted via Online Reporting Application (pg.46). Any questions can be directed to the Holder Reporting Section: [unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov)

The UPA website also includes a detail list of Frequently Asked Questions regarding the reporting process. This can be accessed anytime at our website: [www.unclaimedproperty.nj.gov](http://www.unclaimedproperty.nj.gov)

## IX. Property Type Codes

The property type code selected should accurately reflect the type of property being reported. These codes determine the documentation required from the claimant. It cannot be emphasized enough how critical correct reporting of property types is to the claim process. New Jersey has adopted many of the NAUPA Codes and retains a few Codes that are not NAUPA standard. As mentioned previously, please refer to the property type codes.

### 46:30B-10. Further conditions to be satisfied to subject property to custody.

To subject property to the custody of this State as unclaimed property, the following conditions also shall be satisfied:

- a. The last known address, as shown on the records of the holder, of the apparent owner is in this State.
- b. The records of the holder do not reflect the identity of the person entitled to the property and it is established that the last known address of the person entitled to the property is in this State;
- c. The records of the holder do not reflect the last known address of the apparent owner, and it is established that:
  - (1) The last known address of the person entitled to the property is in this State, or
  - (2) The holder is a domiciliary or a government or governmental subdivision or agency of this State and has not previously paid or delivered the property to the state of the last known address of the apparent owner or other person entitled to the property;
- d. The last known address, as shown on the records of the holder, of the apparent owner is in a state that does not provide by law for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property and the holder is a domiciliary or a government or governmental subdivision or agency of this State;
- e. The last known address, as shown on the records of the holder, of the apparent owner is in a foreign nation and the holder is a domiciliary or a government or governmental subdivision or agency of this State; or

f. The transaction from which the property arose occurred in this State, and

- (1) The last known address of the apparent owner or other person entitled to the property is unknown, or
- (2) The last known address of the apparent owner or other person entitled to the property is in a state that does not provide by law for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property, and
- (3) The holder is a domiciliary of a state that does not provide by law for the escheat or custodial taking of the property or its escheat or unclaimed property law is not applicable to the property."

**NOTE:** Zip code alone is sufficient to identify the state of the owner's (the creditor's) last known address in order to identify which state has the right to escheat the abandoned property under the first priority rule.



## NEW JERSEY UNCLAIMED PROPERTY ABANDONMENT TABLE

<u>PROPERTY</u>	<u>PRESUMED ABANDONED</u>
Checks, Drafts, Certified Checks	3 years
Credit Memos	3 years after payable
Dividends	3 years
Wages/Payroll	1 year
Money Orders	3 years
Stored Value Cards and similar Instruments	5 years
Proceeds to dissolution	1 year after date of final Distribution
Safe Deposit Box Contents	5 years after lease/rental Expiration
Savings, Time & Demand Deposits	3 years
Non-Governmental Bonds	3 years after Maturity
Governmental Entity – Bonds and other Intangible Items	1 year
Travelers Checks	3 years
Undelivered Shares	3 years
Underlying Shares and Bonds	3 years and 3 dividend or interest distributions
Unexchanged Shares	3 years
Utility Deposits	1 year after service ends
Commission	3 years
All other Intangible Property	3 years

## NEW JERSEY UNCLAIMED PROPERTY ABANDONMENT TABLE

<u>PROPERTY</u>	<u>PRESUMED ABANDONED</u>
Non-Dividend Paying Securities and Mutual Funds	3 years after Second Mailing is returned by Post Office or 3 years after discontinuation of mailing
Class Actions Proceeds	1 year after initial Distribution date
Demutualization	3 years after the earlier of: The date of the distribution or the date of the last contact with policyholder
Retirement Account or Plan	3 years after the earliest of the date of the distribution or attempted distribution of the property or 3 years from the date of required distribution as stated in the plan or trust agreement of the plan; or 3 years from the date of required distribution to avoid a Federal Tax Penalty (from the date owner reaches age 70 ½)
Non Traditional Retirement Account (Roth)	3 years after the date of a second returned mailing of a statement or other notification or 3 years after discontinuation of mailings to the apparent owner whichever is earlier
Education IRA	3 years after the date of required distribution to avoid a Federal Tax Penalty (currently 3 years from the date the owner reaches age 30 years and 1 month)
Health Savings Accounts	3 years after the earliest of the date of the distribution or attempted distribution of the property.

# NEW JERSEY UNCLAIMED PROPERTY ADMINISTRATION ABANDONMENT TABLE - LIFE INSURANCE

## PROPERTY

Funds held or owing under  
due any life or endowment policy  
or annuity contract

## PRESUMED ABANDONED

3 years after policy has matured or terminated and is  
or

3 years after the insured has  
Died

or

2 years after Insured has attained the limiting Age under  
mortality tables and there are no assignments,  
readjustments, premium payments, loans or written  
communication in the last two years

## **BENEFICIARY FORMS**

Beneficiary form must include:

1. Name and Address of beneficiary
2. Relationship of beneficiary to the insured

## PROPERTY TYPE CODE GUIDANCE

Some property types are not specifically covered within our listing. However, there are alternate codes that for claim documentation purposes are equivalent. Below, please find the most frequently questioned items.

- Any escrow accounts (except for court deposits)  
Apply code AC02 - savings account.
- Club checks (i.e. vacation, gift checks, unidentified deposits)  
Apply code MS16 - miscellaneous outstanding checks.
- Interest checks (not related to securities/bonds)  
Apply code MS16 - miscellaneous outstanding checks.
- Utilities credit memos  
Apply code UT03 - refunds or rebates related to utilities.
- Rent deposits  
Apply code AC06 - security deposits.
- Unidentified insurance funds  
Apply code IN06 - unidentified remittances.
- Property used as collateral should relate to original property (i.e. if a savings account is used as a loan collateral)  
Apply code AC02 - savings account.

Brokers should email NJ UPA at [unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov) if there are any questions on coding securities after you review the security definitions.

**Note:** Use property type code SC29 for undeliverable securities.

## NJ PROPERTY TYPE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<b>ACCOUNT BALANCES DUE</b>	
AC01	CHECKING ACCOUNTS
AC02	SAVINGS ACCOUNTS
AC03	MATURED CD OR SAV CERT
AC04	CLUB ACCOUNT
AC05	MONEY ON DEPOSIT TO SECURE FUND
AC06	SECURITY DEPOSIT
AC07	UNIDENTIFIED DEPOSIT
AC08	SUSPENSE ACCOUNTS
AC40	NO LONGER USED IN THE STATE OF NJ
AC99	AGGREGATE ACCOUNT BALANCES UNDER \$50.00.
<b>CHECKS</b>	
CK01	CASHIER CHECK
CK02	CERTIFIED CHECKS
CK03	REGISTERED CHECKS
CK04	TREASURER'S CHECKS
CK05	DRAFTS
CK06	WARRANTS
CK07	MONEY ORDERS
CK08	TRAVELERS CHECKS
CK09	FOREIGN EXCHANGE CHECKS
CK10	EXPENSE CHECKS
CK11	PENSION CHECKS
CK12	CREDIT CHECKS OR MEMOS
CK13	VENDOR CHECKS
CK14	CHECKS WRITTEN OFF TO INCOME
CK15	OTHER OUTSTANDING OFFICIAL CHECKS
CK16	CD INTEREST CHECKS
CK99	AGGREGATE UNCASHED CHECKS UNDER \$50.00.
<b>EDUCATION SAVINGS</b>	
CS01	EDUCATION SAVINGS ACCOUNT - CASH
CS02	EDUCATION SAVINGS ACCOUNT – MUTUAL FUNDS
CS03	EDUCATION SAVINGS ACCOUNT - SECURITIES
<b>COURT DEPOSITS</b>	
CT01	ESCROW FUNDS
CT02	CONDEMNATION AWARDS
CT03	MISSING HEIRS FUNDS
CT04	SUSPENSE ACCOUNTS
CT05	OTHER COURT DEPOSITS
CT99	AGGREGATE COURT DEPOSIT UNDER \$50.00

**CODE****DESCRIPTION****HEALTH SAVINGS ACCOUNTS**

HS01 HEALTH SAVINGS ACCOUNT  
 HS02 HEALTH SAVINGS ACCOUNT INVESTMENT

**INSURANCE**

IN01 INDIVIDUAL POLICY BENEFITS OR CLAIM PAYMENT  
 IN02 GROUP POLICY BENEFIT CLAIM PAYMENTS  
 IN03 PROCEEDS DUE BENEFICIARIES  
 IN04 PROCEEDS FROM MATURED POLICIES, ENDOWMENTS, ANNUITIES  
 IN05 PREMIUM REFUNDS  
 IN06 UNIDENTIFIED REMITTANCES  
 IN07 OTHER AMOUNTS DUE UNDER POLICY TERMS  
 IN08 AGENT CREDIT BALANCES  
 IN99 AGGREGATE INSURANCE PROPERTY UNDER \$50.00.

**IRAs**

IR01 CASH (TRADITIONAL IRA)  
 IR02 MUTUAL FUNDS (TRADITIONAL IRA)  
 IR03 STOCK (TRADITIONAL IRA)  
 IR05 CASH (ROTH IRA)  
 IR06 MUTUAL FUNDS (ROTH IRA)  
 IR07 STOCK (ROTH IRA)  
 IR14 BONDS (TRADITIONAL IRA)  
 IR15 ANNUITY (TRADITIONAL IRA)  
 IR16 CD (TRADITIONAL IRA)  
 IR19 OTHER (TRADITIONAL IRA)  
 IR24 BONDS (ROTH IRA)  
 IR25 ANNUITY (ROTH IRA)  
 IR26 CD (ROTH IRA)  
 IR29 OTHER (ROTH IRA)  
 IR31 CASH (EDUCATION IRA)  
 IR34 BONDS (EDUCATION IRA)  
 IR35 ANNUITY (EDUCATION IRA)  
 IR36 CD (EDUCATION IRA)  
 IR39 OTHER (EDUCATION IRA)  
 IR41 CASH (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR42 STOCK (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR43 MUTUAL FUNDS (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR44 BONDS (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR45 ANNUITY (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR46 CD (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR49 OTHER (SEP IRA-SIMPLIFIED EMPLOYEE PENSION)  
 IR51 CASH (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPLOYEE PENSION)  
 IR52 STOCK (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPLOYEE PENSION)  
 IR53 MUTUAL FUNDS (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPL. PENSION)  
 IR54 BONDS (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPLOYEE PENSION)  
 IR55 ANNUITY (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPLOYEE PENSION)  
 IR56 CD (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPLOYEE PENSION)

**CODE****DESCRIPTION****IRAs (Cont.)**

IR59	OTHER (SARSEP IRA-SALARY REDUCTION SIMPLIFIED EMPLOYEE PENSION)
IR61	CASH (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR62	STOCK (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR63	MUTUAL FUNDS (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR64	BONDS (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR65	ANNUITY (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR66	CD (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR69	OTHER (SIMPLE IRA-SAVINGS INCENTIVE MATCH PLAN FOR EMPLOYEES)
IR71	CASH (ROLLOVER IRA)
IR72	STOCK (ROLLOVER IRA)
IR73	MUTUAL FUNDS (ROLLOVER IRA)
IR74	BONDS (ROLLOVER IRA)
IR75	ANNUITY (ROLLOVER IRA)
IR76	CD (ROLLOVER IRA)
IR79	OTHER (ROLLOVER IRA)
IR81	CASH (DECEASED OWNER TRADITIONAL INHERITED/BENEFICIARY IRA)
IR82	STOCK (DECEASED OWNER TRADITIONAL INHERITED/BENEFICIARY IRA)
IR83	MUTUAL FUNDS (DECEASED OWNER TRADITIONAL INHERITED/BENEFICIARY IRA)
IR84	BONDS (DECEASED OWNER TRADITIONAL INHERITED/BENEFICIARY IRA)
IR85	ANNUITY (DECEASED OWNER TRADITIONAL INHERITED/BENEFICIARY IRA)
IR86	CD (DECEASED OWNER TRADITIONAL INHERITED/BENEFICIARY IRA)
IR87	STOCK (DECEASED OWNER ROTH INHERITED/BENEFICIARY IRA)
IR88	MUTUAL FUNDS (DECEASED OWNER ROTH INHERITED/BENEFICIARY IRA)
IR89	CD (DECEASED OWNER ROTH INHERITED/BENEFICIARY IRA)
IR90	CASH (DECEASED OWNER ROTH INHERITED/BENEFICIARY IRA)
IR91	CASH (MISC IRA)
IR92	STOCK (MISC IRA)
IR93	MUTUAL FUNDS (MISC IRA)
IR94	BONDS (MISC IRA)
IR95	ANNUITY (MISC IRA)
IR96	CD (MISC IRA)
IR99	OTHER (MISC IRA)

**MINERAL PROCEEDS & INTERESTS**

MI01	NET REVENUE INTEREST
MI02	ROYALTIES
MI03	OVERRIDING ROYALTIES
MI04	PRODUCTION PAYMENTS
MI05	WORKING INTEREST
MI06	BONUSES
MI07	DELAY RENTALS
MI08	SHUT-IN-ROYALTIES
MI09	MINIMUM ROYALTIES
MI99	AGGREGATE MINERAL PROCEEDS

<u>CODE</u>	<u>DESCRIPTION</u>
<b>MISC. CHECKS &amp; INTANGIBLE PERSONAL PROPERTY</b>	
MS01	WAGE, PAYROLL, SALARY
MS02	COMMISSIONS
MS03	WORKERS COMPENSATION BENEFITS
MS04	PAYMENTS FOR GOODS OR SERVICES
MS05	CUSTOMER OVERPAYMENTS
MS06	UNIDENTIFIED REMITTANCES
MS07	UNREFUNDED OVERCHARGES
MS08	ACCOUNTS PAYABLE
MS09	CREDIT BALANCE – ACCOUNTS RECEIVABLE
MS10	DISCOUNTS DUE
MS11	REFUNDS DUE
MS12	STORED VALUE CARDS/UNREDEEMED GIFT CERT & SIMILAR INSTRUMENTS
MS13	UNCLAIMED LOAN COLLATERAL
MS14	PENSION & PROFIT SHARE PLANS (IRA, KEOGH)
MS15	DISSOLUTION OR LIQUIDATION
MS16	MISC. OUTSTANDING CHECKS
MS17	MISC. INTANGIBLE PROPERTY
MS18	SUSPENSE LIABILITIES
MS19	CREDIT MEMOS
MS99	AGGREGATE MISC. PROPERTY UNDER \$50.00.
<b>SAFE DEPOSIT BOXES AND SAFE KEEPING</b>	
SD01	SAFE DEPOSIT BOX CONTENTS
SD02	OTHER SAFEKEEPING
SD03	OTHER TANGIBLE PROPERTY
<b>SECURITIES/ US GOVERNMENT SECURITIES / BONDS</b>	
SC01	DIVIDENDS/CASH DISTRIBUTIONS
SC02	INTEREST (BOND COUPONS)
SC03	PRINCIPAL PAYMENTS
SC04	EQUITY PAYMENTS
SC05	PROFITS
SC06	FUNDS PAID TO PURCHASE SHARES
SC07	FUNDS FOR STOCKS & BONDS
SC08	SHARES OF STOCK UNDELIVERED (RPO)
SC09	CASH FOR FRACTIONAL SHARES
SC10	UNEXCHANGED STOCK OF SUCCESSOR CORP.
SC12	UNDERLYING SHARES
SC13	FUNDS FOR LIQUIDATION / REDEMPTION OF UN-SURRENDERED STOCK OR BONDS
SC14	DEBENTURES
SC15	US GOVERNMENT SECURITIES
SC16	MUTUAL FUNDS
SC17	WARRANTS (RIGHTS)
SC18	MATURE BOND PRINCIPAL
SC19	DIVIDEND REINVESTMENT PLAN (DRP)
SC20	CREDIT BALANCE



<u>CODE</u>	<u>DESCRIPTION</u>
	<b>SECURITIES/ US GOVERNMENT SECURITIES / BONDS (Cont.)</b>
SC29	UNDELIVERABLE TO NEARY PENCO OR TREASURER, STATE OF NEW JERSEY
SC30	NONTRANSFERABLE (IF IN OWNER'S NAME) TO NEARY PENCO OR TREASURER, STATE OF NEW JERSEY
	<b>TRUST, INVESTMENT &amp; ESCROW ACCOUNTS</b>
TR01	PAYING AGENT ACCOUNT
TR02	UNDELIVERED OR UNCASHED DIVIDEND
TR03	FUNDS HELD IN FIDUCIARY CAPACITY
TR04	ESCROW ACCOUNTS
TR05	TRUST VOUCHERS
TR99	AGGREGATE TRUST PROPERTY
	<b>UTILITIES</b>
UT01	UTILITY DEPOSITS
UT02	MEMBERSHIP FEES
UT03	REFUNDS OR REBATES
UT04	CAPITAL CREDIT DISTRIBUTIONS
UT99	AGGREGATE UTILITY PROPERTY UNDER \$50.00.

## NEW JERSEY SECURITY ABBREVIATIONS

CL	=	CLASS
COM	=	COMMON STOCK
CONV	=	CONVERTIBLE
CUM	=	CUMLATIVE
DRP	=	DIVIDEND REINVESTMENT PLAN
DRS	=	DIRECT REGISTRATION SYSTEM
DWAC	=	DEPOSIT and WITHDRAWAL at CUSTODIAN
FSR	=	FRACTIONAL SHARE RATE
PFD	=	PERFERRED STOCK
POR	=	PROPERTY OF RECORD
PS	=	PER SHARE
REC	=	RECAPITALIZATION
RPO	=	RETURNED BY POST OFFICE
SER	=	SERIES
U	=	UNITS
W	=	WARRANTS
SH	=	SHARES

FOR PURPOSE OF THIS HOLDER PACKET THE FOLLOWING REPRESENT NEW JERSEY UNCLAIMED PROPERTY OPERATIONAL DEFINITIONS OF THE FOLLOWING TERMS.

### DEFINITIONS

- (SC08) UNDELIVERED - OWNER DOES NOT HAVE ORIGINAL SHARE CERTIFICATE. THIS INCLUDES SHARES HELD IN STREET NAME.
- (SC12) UNDERLYING - ORIGINAL SHARE CERTIFICATES ARE IN THE OWNERS POSSESSION.
- (SC10) UNEXCHANGED - OWNER DID NOT SUBMIT SHARES FOR THE EXCHANGE. SHARES ARE STILL IN OWNER'S POSSESSION.
- (SC29) UNDELIVERABLE – SHARES REPORTED AND HELD BY THE BROKER. SHARES ARE NOT DELIVERABLE TO THE STATE OF NEW JERSEY.
- (SC30) NONTRANSFERABLE - SHARES REPORTED AND DELIVERED THAT REMAIN IN NAME OF OWNER. SHARES CAN NOT BE TRANSFERRED TO THE STATE OF NEW JERSEY.

**STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
UNCLAIMED PROPERTY**

**ELECTRONIC MEDIA REPORTING SPECIFICATIONS**

**I. ELECTRONIC MEDIA SPECIFICATIONS**

- The only option for filing your annual unclaimed property report is by using the State's Online Holder Reporting application.
- The Electronic file must be in non-delimited ASCII format with no imbedded control characters or hexadecimal values etc...
- Each record will be separated by a Carriage-return and Line-Feed (CR/LF).
- All numeric fields (type Code N) must be right justified, zero filled, with decimal points assumed. No decimal points are actually entered.
- All character fields (type code C) must be left-justified, space filled.
- Paper printouts of the file are not required unless specifically requested.
- Record length - 625 byte record layout – developed by NAUPA. The first byte of each record contains a TR-CODE that denotes the type of record, and the subsequent 624 bytes are used to store the fields for that particular record. The TR-CODE will be a number between 1 and 9 (see next page).
- Do not use any punctuation (e.g. decimals, spaces).
- MAXIMUM NUMBER OF RECORDS PER FILE IS 99,999.

**NOTE:** New Jersey accepts NAUPA 2 standard format–Free Reporting Software is available through a link on the NJ Unclaimed Property website:

**HRS Pro (Holder Reporting System)**

This software assists Holders in the creation of a NAUPA format report. This software can be accessed directly at: [www.wagers.net](http://www.wagers.net)

**NOTE:** The HRS-Pro application provides a link to the NJ UPA Online Holder Reporting Application after the report file has been created in HRS-Pro.

## II. RECORD TYPE DESCRIPTIONS and TR-CODES

The NAUPA standard for reporting unclaimed property is based upon 6 record types:

<u>RECORD TYPE</u>	<u>TR-CODE</u>
1. Holder Records	1 – then it is a HOLDER record
2. Property Records	2 – then it is a PROPERTY record
3. Property Additional Owners	3 – then it is a PROPADD record
4. NOT IN USE IN NJ	
5. Securities Additional Information	5 – then it is a SECURITY record
6. Tangible Property Information	6 – then it is a TANGIBLE record
7. NOT IN USE IN NJ	
8. NOT IN USE IN NJ	
9. Summary Information	9 – then it is a SUMINFO record

Holders using the NAUPA standard must use the file layouts as shown. The fields are comprehensive in nature, meaning some fields are not used by all states and some fields may only be used by one state.

In the Mandatory – Required - Optional column of each record type layout, it will state if the field is mandatory, required or optional. If the field is marked:

**“mandatory” or “M”**, information must be supplied in order to process the file correctly or the file will be rejected.

**“required” or “R”**, you must supply the information if you know it, i.e., the information is usually required by law or regulation.

**“optional” or “O”**, the information is desired and will be used if supplied.

### Multiple Holder Reports

Since the PROPERTY, PROPADD, SECURITIES, TANGIBLE and SUMINFO do not contain fields to link them with a certain holder record, using a single file for multiple Holder Reports requires some special handling. If multiple Holder Reports are put on a single medium, Holders MUST follow the instructions below:

**Option 1-** Each Holder Report is located in a separate file in the root directory. The file begins with a HOLDER record, and ends with a SUMINFO record. Only one HOLDER and one SUMINFO record exists in the file.

**Option 2 -** All Holder Reports are in the same file in the root directory. The HOLDER record must be the first record in the file, and the SUMINFO record must be the last record in each Holder Report. All PROPERTY, PROPADD, SECURITY and TANGIBLE records located between the HOLDER and SUMINFO records will be assumed to belong to that HOLDER record. The HOLDER record for the second Holder Report should be the first record after the SUMINFO record for the previous Holder Report. The same criteria will hold true for subsequent Holder Reports.

## Field Definitions / Specifications

### HOLDER Record - Field Definitions / Specifications

There will always be at least one HOLDER record with each report. The information in the HOLDER record relates to the institution reporting the property. All subsequent PROPERTY, PROPADD, SECURITY, TANGIBLE and the SUMINFO records are attributed to this holder's report.

#### 1. TR-CODE

This field must contain "1" to denote that the record is a HOLDER record.

#### 2. HOLDER-TAXID

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) - Enter the nine-digit tax ID number assigned to you by the Federal Government. If you are not familiar with your tax ID number, contact your payroll, accounting, or tax department. Do not include any hyphens in the FEIN number.

#### 3. HOLDER-TAXID-EXT

If any other departments or branches of your organization file unclaimed property reports using the same tax ID number listed on your report, please contact the state to receive a FEIN Suffix Number. The suffix will be used to direct questions to the correct reporting department/branch. If your business files only one report, the default is "0001".

#### 4. HOLDER-RPT-YEAR

Enter the four-digit year for which the property is being reported.

For example:

For states for which the report period ends June 30, 2015, the holder report year would be "2015".

Insurance Companies: For states for which the report period ends December 31, 2015, the holder report year would be "2015".

#### 5. HOLDER-RPT-TYPE

a) Advertising Report: N/A in New Jersey

b) Remittance Report:

This field should be populated with "R" to denote that this is a remittance report, i.e., money and/or property are being remitted at this time.

c) Test Report:

This field should be populated with "T" to denote that this is a test file. By indicating that this is a test file, the data should not be considered an actual report. This permits the submission of files to be tested by the states before actual submission by the holder of an actual report.

## 6. HOLDER-RPT-NUMBER

If this is the first report filed by the holder for the report year, this should be "01." If the holder (under the same tax identification number and extension) files multiple reports during the year, this number should be increased by 1 for each additional report.

## 7. HOLDER-RPT-FORMAT

This field should contain "R" for Revised NAUPA format. No other values are acceptable.

## 8. HOLDER-SIC-CODE

This is the four-digit Standard Industrial Classification code that indicates the primary business activity of the reporting company.

## 9. HOLDER-INCORPORATED-STATE

Enter the two-character postal abbreviation of the state in which the company is incorporated. Savings and loan associations, banks, and credit unions should enter the state in which they were chartered.

## 10. HOLDER-INCORPORATED-DATE

HOLDER-INC-DATE-CCYY (four-digit year)

HOLDER-INC-DATE-MM (two-digit month)

HOLDER-INC-DATE-DD (two-digit day)

Enter the date on which the company was incorporated or licensed to do business. Savings and loan associations, banks, and credit unions should enter the date their organization was chartered. "MM" equals the numerical month, "DD" equals the day, "CC" equals the century, and "YY" equals the year.

## 11. HOLDER-NAME

Enter the name of the company or institution for which you are reporting. Punctuation should never be used under any circumstances (periods, commas, apostrophes, etc.) If the name of the company starts with the word "the," place "the" at the end. For example: "The Smith Company" should read "Smith Company The". Do not abbreviate the first word of the company name, e.g., American vs. Amer. National vs. Natl. Also, do not use numeric values in the holder name field unless absolutely necessary. The word "first" should never be abbreviated as "1st." Exceptions can be made when a number is a part of a company logo or registered trademark such as A1 Inc or 84 Lumber. Company names containing initials should have spaces between them, e.g., J J Reynolds vs. JJ Reynolds.

## 12. HOLDER-CITY

Enter the name of the city where the corporate headquarters is located or the primary place of business is located for the tax ID noted above.

## 13. HOLDER-COUNTY

Enter the name of the county where the corporate headquarters is located or the primary place of business is located for the tax ID noted above.

#### 14. HOLDER-STATE

Enter the name of the state where the corporate headquarters is located or primary place of business is located for the tax ID noted above. Enter the valid two-character postal abbreviation of the holder's state.

#### 15. HOLDER-CONTACT1

Enter the name, address, phone number, and phone extension (if applicable), of the person responsible for the report. This person should also be able to answer questions concerning the contents of the report, i.e., the person who created the report. This person will be contacted by the states concerning questions about the report.

(a) NAME

Enter the report contact person's name in the order of first, middle, and last.

(b) ADDR1

(c) ADDR2

(d) ADDR3

(e) CITY Enter the city. Do not use commas. If the address is outside the United States, list the province, etc. here.

(f) STATE Enter the two-character state postal abbreviation.

(g) ZIP Enter the five or nine character zip code. If you use only the first 5 positions, space fill the remaining 4 positions, i.e., do NOT use zeros to fill the remaining positions. Do not include any hyphens in the zip code.

(h) COUNTRY-Enter the three-letter country abbreviation, e.g., USA.

(i) TELEPHONE

(1) TEL-AC Enter the area code.

(2) TEL-NBR Enter the seven-digit telephone number.

(3) TEL-EXTENSION

Enter the telephone extension. Space fill if not applicable. Do NOT zero fill.

(j) EMAIL Enter the email address for Contact 1.

#### 16. HOLDER-CONTACT2

Enter the name, address, phone number and extension (if applicable), of the person responsible for claims. This person will be contacted by the states or potential owners concerning questions about the claims, and the states will also refer owners to this person during the advertising/notification process.

(a) NAME Enter the claim contact person's name, in the order of first, middle, and last.

(b) ADDR1

(c) ADDR2

(d) ADDR3

(e) CITY Enter the city. Do not use commas. If the address is outside the United States, list the province, etc. here.

(f) STATE Enter the two-character state postal abbreviation.

(g) ZIP Enter the five or nine character zip code. If you use only the first 5 positions, space fill the remaining 4 positions, i.e., do NOT use zeros to fill the remaining positions. Do not include any hyphens in the zip code.

(h) COUNTRY-Enter the 3-letter country abbreviation, e.g., USA.

(i) TELEPHONE

(1) TEL-AC Enter the area code.

(2) TEL-NBR Enter the seven-digit telephone number.

(3) TEL-EXTENSION Enter the telephone extension. Space fill if not applicable. Do NOT zero fill.

(j) EMAIL Enter the email address for Contact 2.

#### 17. HOLDER-FAX

(1) TEL-AC

Enter the area code.

(2) TEL-NBR

Enter the seven-digit fax number.

#### 18. NAICS CODE

Enter the NAICS code. A listing of acceptable values can be found at <http://www.census.gov/epcd/www/naics.html>.

19. FILLER Space fill.



## PROPERTY Record - Field Definitions / Specifications

There is one PROPERTY record for each piece of property. The PROPERTY record contains information about the piece of property and about the Primary Property Owner (if known). Each piece of property will have a separate PROPERTY record. If an owner has multiple pieces of property, there will be a separate PROPERTY record for each piece of property.

### 1. TR-CODE

This field must contain "2" to denote that the record is a PROPERTY record.

### 2. PROP-SEQUENCE-NUMBER

The sequence number for each record should be unique. The first property record for a holder should be "000001" for the PROP-SEQUENCE-NUMBER, and the sequence number should be incremented by 1 as other property records are added. If the Holder Report includes an AGGREGATE record, then the AGGREGATE record should be the first property record within a property type. The data in this field should be right aligned and zero filled.

### 3. PROP-OWNER-TYPE

Enter "P" to denote primary owner information.

### 4. PROP-NAME-ID

Enter "C" to identify the name on this record as being a business name. Otherwise, fill in blanks if this is an individual's name on this record.

### 5. PROP-OWNER-NAME-LAST

Enter the owner's last name or the company name if it is a business.

If the owner is a business, enter the business name exactly as adopted, except where the first word is "The." In this case, "The" should be placed at the end. For example: "The Smith Company" should be entered as "Smith Company The." Punctuation should never be used under any circumstances (periods, commas, apostrophes, etc.) Do not abbreviate the first word of the company name, e.g., American vs. Amer, National vs. Natl. Also, do not use numeric values in the name field unless absolutely necessary. The word "first" should never be abbreviated as "1st." Exceptions can be made when a number is a part of a company logo or registered trademark such as A1 Inc or 84 Lumber. Company names containing initials should have spaces between them, e.g., J J Reynolds vs. JJ Reynolds.

If the owner record is an aggregate, enter in this field "AGGREGATE." If the owner/owners are unknown, enter "UNKNOWN." The Aggregate amount limit is \$50.

### 6. PROP-OWNER-NAME-FIRST

Enter the owner's first name.

### 7. PROP-OWNER-NAME-MIDDLE

Enter the owner's middle name.

### 8. PROP-OWNER-NAME-PREFIX

Enter the owner's prefix such as M/M (for Mr. and Mrs.).

#### **9. PROP-OWNER-NAME-SUFFIX**

Enter the owner's suffix such as Jr, Sr, III.

#### **10. PROP-OWNER-NAME-TITLE**

Enter the owner's title such as Dr, Pvt, Rev.

#### **11. PROP-OWNER-ADDRESS**

Enter the owner's last-known address. You must list the last-known address even if the mail has been returned by the post office. When establishing whether the claimant is the rightful owner, confirmation of this address is very important. If the owner's street address is unknown, space fill. DO NOT fill with "UNKNOWN" or "ADDRESS UNKNOWN."

(a) ADDRESS1

(b) ADDRESS2

(c) ADDRESS3

#### **12. PROP-OWNER-CITY**

Enter the city of the last-known address of the owner. If the owner's last-known city is not in the United States, list the province, etc. If the owner's city is unknown, space fill. DO NOT fill with "unknown" or "city unknown."

#### **13. PROP-OWNER-COUNTY**

Enter the county name of the owner's last-known address, or the holder's branch location, or principal place of business in the reporting state. If the county name is unknown, space fill.

#### **14. PROP-OWNER-STATE**

Enter the standard two-character postal abbreviation of the owner's state of last-known address. If the owner's last-known address is not in the United States, blank fill.

#### **15. PROP-OWNER-ZIP**

Enter the owner's five or nine character zip code. If 5 digits are used, blank fill the remaining 4 digits. Do not include any hyphens in the zip code.

#### **16. PROP-OWNER-COUNTRY**

Enter the country of the last-known address of the owner.

#### **17. PROP-OWNER-TAXID**

Enter the owner's Social Security number (SSN) or the company's federal employer identification number (FEIN). When establishing ownership, the SSN/FEIN is very important. This number will not be released

as public information but will be used for identification purposes. Do not include any hyphens in the FEIN or SSN.

#### 18. PROP-OWNER-TAXID-EXT

Enter the owner's SSN or FEIN extension, if applicable.

#### 19. PROP-OWNER-DATE-OF-BIRTH

(a) PROP-OWNER-DOB-CCYY (four digit year)

(b) PROP-OWNER-DOB-MM (two digit month)

(c) PROP-OWNER-DOB-DD (two digit day)

Enter the owner's date of birth. "MM" equals the numerical month, "DD" equals the day, "CC" equals the century, and "YY" equals the year.

#### 20. PROP-STARTING-TRANSACTION-DATE

(a) PROP-ST-TRANS-DATE-CCYY (four digit year)

(b) PROP-ST-TRANS-DATE-MM (two digit month)

(c) PROP-ST-TRANS-DATE-DD (two digit day)

**This field is required.** The PROP-STARTING-TRANSACTION-DATE (also known as the date of last transaction, or last activity date) is the date on which the last deposit or withdrawal occurred, the date the mail was returned or the date on which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check).

"MM" equals the numerical month, "DD" equals the day, "CC" equals the century, and "YY" equals the year. If your records reflect a month and/or year only, enter the available information and use "01"s for the unknown data (e.g., 20000601 or 20000101.)

If you are reporting property with periodic payments such as dividends, oil and gas royalties, or commission checks, enter the beginning date on which the amounts were payable. Enter the ending date of the payments in the PROP-ENDING-TRANSACTION-DATE field. Total all amounts due the owner during the applicable time period and list the payments as one account on the owner record.

#### 21. PROP-ENDING-TRANSACTION-DATE

(a) PROP-EN-TRANS-DATE-CCYY (four digits)

(b) PROP-EN-TRANS-DATE-MM (two digits)

(c) PROP-EN-TRANS-DATE-DD (two digits)

Refer to number 20 above. Enter in this field the date of the last periodic payment. This field is only used if the property reported is from periodic payments.

**22. PROP-PROPERTY-TYPE**

The property type code distinguishes one property type from another. All codes are four characters. Refer to the Appendix for the appropriate code.

**23. PROP-AMOUNT-REPORTED**

Enter the amount due the owner before any deductions, such as taxes, were subtracted. The amount reported is a 10-digit, zero fill field with two decimal places assumed. The decimal point is not actually entered.

Examples: \$253 = 0000025300, \$253.73 = 0000025373

**24. PROP-DEDUCTION-TYPE**

Enter the code which describes the reason for the deduction in the gross amount due the owner. Refer to the Appendix for deduction codes.

**25. PROP-DEDUCTION-AMOUNT**

Enter the amount of the deduction to be subtracted from the gross amount due the owner. The amount deducted is a 10-digit, zero fill field with two decimal places assumed. The decimal point is not actually entered. DO NOT enter as a negative.

Examples: \$253 = 0000025300, \$253.73 = 0000025373

**26. PROP-AMOUNT-ADVERTISED**

Enter the total amount due the owner after the deductions, i.e., PROP-AMOUNT-REPORTED minus PROP-DEDUCTION-AMOUNT. The amount advertised is a 10-digit, zero fill field with two decimal places assumed. The decimal point is not actually entered.

Examples: \$253 = 0000025300, \$253.73 = 0000025373

**27. PROP-ADDITION-TYPE**

Enter the two-character code which describes the reason for the additional amount/shares reported due the owner, i.e., to be added to the original reported due the owner. Refer to the Appendix for the addition codes.

NOTE: This field is being used for both money and securities being reported. If there is an increase in the original amount, whether in securities or money, this field should be populated.

**28. PROP-ADDITION-AMOUNT**

Enter the amount of any additions, e.g., interest or dividends, to be added to the original reported due the owner. This line may also be used to correct the reported amount if there was any error on the initial reported amount. The added amount is a 10-digit, zero fill field with two decimal places assumed. The decimal point is not actually entered.

Examples: \$253 = 0000025300, \$253.73 = 0000025373

**29. PROP-DELETION-TYPE**

Enter the two-character code which describes the reason as to the amount shares, or safekeeping items that are being deleted. Refer to the Appendix for deletion codes.

NOTE: This field is being used for money, securities, and safekeeping items being reported. If there is a complete removal of the original amount, shares, or items, this field should be populated.

**30. PROP-DELETION-AMOUNT**

If the property has been claimed by the owner, or the account has been reactivated, or the owner's property was reported in error, enter the amount that was originally advertised, i.e., PROP-AMOUNT-ADVERTISED. The amount reported is a 10-digit, zero fill field with two decimal places assumed. The decimal point is not actually entered. DO NOT enter as a negative.

Examples: \$253 = 0000025300, \$253.73 = 0000025373

**31. PROP-AMOUNT-REMITTED**

Enter the net amount due each owner after additions or deletions have been calculated. The remitted amount should equal PROP-AMOUNT-ADVERTISED plus PROP-ADDITION-AMOUNT less PROP-DELETION-AMOUNT. The amount entered is the amount to be paid to the state. (DO NOT list a negative amount. Owners with negative amounts should be listed as zero.)

Examples: \$253 = 0000025300, \$253.73 = 0000025373

**32. PROP-INTEREST-FLAG**

If the property is interest-bearing, the PROP-INTEREST-FLAG should be "Y." Otherwise, the FLAG will indicate "N."

**33. PROP-INTEREST-RATE**

If the PROP-INTEREST-FLAG indicator is set to "Y," this field should be populated with the current interest rate being earned on this account. The interest rate is a seven digit, zero filled field, with four decimal places assumed. The decimal is not actually entered.

Examples: 5.00% would be entered as 0050000, 10.25% would be entered as 0102500, 2.375% would be entered as 0023750.

NOTE: Questions concerning the interest fields should be directed to the reporting state.

**34. PROP-STOCK-ISSUE-NAME**

Enter the name of the security issue which is due the owner. DO NOT enter more than one issue per owner record. (For example, brokers must provide one property record for each issue held in an owner's account.) If this is a redemption, this field should contain the name of successor. Make sure to indicate the type of stock if it is other than common.

If the issue name is longer than the allowed field, please use the SECURITIES record type to include the entire security name.

When reporting stock where the owner has different issues and these issues will be due the owner, there should be a property record for each issue that will be due that owner. For example: Paul Smith had an account with XYZ broker. In the account, Mr. Smith owned 12 shares of ABC Office Supply Common, 4 shares of ABC Office Supply \$2.75 Preferred, and 20 shares of Afterschool Snack Company Common. There should be three property records for Mr. Smith.

**35. PROP-STOCK-CUSIP**

Enter the CUSIP number of the security issue named in number 34 above which is due the owner, i.e., this is what you will be remitting to the state.

**36. PROP-NUMBER-OF-SHARES**

Enter the number of shares which is due the owner, i.e., this is the total number of shares due the owner for this issue. The number of shares is a 12-digit field with four decimal places assumed. The decimal point is not actually entered.

Examples: 543 = 000005430000, 543.73 = 000005437300, 1,543.7334 = 000015437334

**37. PROP-ADD-SHARES**

Enter the number of shares which have been added since the original (advertising) report, i.e., this is the amount that will be added to the total number of shares originally reported for the owner of this issue. The number of shares is a 12-digit field with four decimal places assumed. The decimal point is not actually entered.

Examples: 543 = 000005430000, 543.73 = 000005437300, 1,543.7334 = 000015437334

NOTE: If this field is greater than zero, you must use the corresponding field number 27 PROP-ADDITION-TYPE. An example of when to use this field is when a stock split or stock dividend occurs before the property is remitted.

**38. PROP-DEL-SHARES**

Enter the number of shares which have been deleted since the original (advertising) report, i.e., this is the amount that will be subtracted from the total number of shares due the owner of this issue. The number of shares is a 12-digit field with four decimal places assumed. The decimal point is not actually entered.

Examples: 543 = 000005430000, 543.73 = 000005437300, 1,543.7334 = 000015437334

NOTE: If this field is greater than zero, you must populate the corresponding field number 29 PROP-DELETION-TYPE. An example of when to use this field is when a reverse stock split or cash merger occurs before the property is remitted.

**39. PROP-REM-SHARES**

Enter the number of shares which is being remitted for the owner, i.e., the total number of shares remitted for the owner for this issue. The number of shares is a 12-digit field with four decimal places assumed. The decimal point is not actually entered.

Examples: 543 = 000005430000, 543.73 = 000005437300, 1,543.7334 = 000015437334

**40. PROP-UNEXCHANGED-ISSUE-NAME**

Enter the name of the security issue which is still in the possession of the owner.

**41. PROP-UNEXCHANGED-CUSIP**

Enter the CUSIP number of the security issue which is still in the possession of the owner.

**42. PROP-UNEXCHANGED-SHARES**

Enter the number of shares which are still in the possession of the owner. The number of shares is a 12-digit field with four decimal places assumed. The decimal point is not actually entered.

Examples: 543 = 000005430000, 543.73 = 000005437300, 1,543.7334 = 000015437334

**43. PROP-ACCT-NUMBER**

Always enter the insurance policy or account number in this field.

Substitute the owner number if reporting mineral proceeds.

Substitute the box number if reporting safe deposit box contents.

Substitute the GF number if an escrow account.

**44. PROP-CHECK-NUMBER**

Provide the check number if reporting cashier's checks or any other outstanding checks.

**45. PROP-DESCRIPTION**

Any additional information that will assist in identifying the owner of the property should be listed in the property description field. Information (such as the purchaser of a cashier's check, lease name of a mineral interest, or beneficiary to an insurance policy) should be listed in the property description. If you are reporting insurance-related property, please specify "L" for life insurance, "PC" for property and casualty insurance, or "AH" for accident and health insurance.

If you are reporting an aggregate amount, list the number of properties which were combined for the aggregate entry, e.g., 15-AC01, 10-AC02, 45-CK01. When all properties in an aggregate are the same property type code such as CK01, use CK01 not CK99 in the Property Type Code

LASTNAME ='AGGREGATE'

FIRSTNAME = # of items in aggregate

**46. PROP-RELATIONSHIP-CODE**

This field must be populated. The PROP-RELATIONSHIP-CODE indicates who must claim the property. Refer to the Relationship Code list for relationship codes.

**47. PROP-OWNER-TYPE-CODE**

This field must be populated. The PROP-OWNER-TYPE-CODE indicates the type of owner. Refer to the Owner-Type-Codes for Owner codes.

**48. FILLER**

Space fill.



## PROPADD Record - Field Definitions / Specifications

The PROPADD record contains information about additional owners of property recorded in the PROPERTY record. If there is more than one owner of a piece of property, each additional owner for the property will have a PROPADD record. PROPADD records must be contained within the same HOLDER / SUMINFO record set.

### 1. TR-CODE

This field must contain "3" to denote that the record is a PROPADD record.

### 2. PADD-SEQUENCE-NUMBER

This field will contain the same PROP-SEQUENCE-NUMBER from the primary PROPERTY record.

### 3. PADD-OWNER-TYPE

This field should contain "A" to denote additional owner information.

### 4. PADD-OWNER-NAME-LAST

Enter the additional owner's last name or the company name if it is a business.

If the additional owner is a business, enter the business name exactly as adopted, except where the first word is "The." In this case, "The" should be placed at the end. For example: "The Smith Company," should be entered as "Smith Company The." Punctuation should never be used under any circumstance (periods, commas, apostrophes, etc.). Do not abbreviate the first word of the company name, e.g., American vs. Amer, National vs. Natl. Also, do not use numeric values in the name field unless absolutely necessary. The word "first" should never be abbreviated as "1st." Exceptions can be made when a number is a part of a company logo or registered trademark such as A1 Inc or 84 Lumber. Company names containing initials should have spaces between them, e.g., J J Reynolds vs. JJ Reynolds.

### 5. PADD-OWNER-NAME-FIRST

Enter the owner's first name.

### 6. PADD-OWNER-NAME-MIDDLE

Enter the owner's middle name.

### 7. PADD-OWNER-NAME-PREFIX

Enter the owner's prefix such as M/M (for Mr. and Mrs.).

### 8. PADD-OWNER-NAME-SUFFIX

Enter the owner's suffix such as Jr, Sr, III.

### 9. PADD-OWNER-NAME-TITLE

Enter the owner's title such as Dr, Pvt, Rev.

**10. PADD-OWNER**

(a) ADDRESS1

(b) ADDRESS2

(c) ADDRESS3

Enter the owner's last-known address. You must list the last-known address even if the mail has been returned by the post office. When establishing whether the claimant is the rightful owner, confirmation of this address is very important.

**11. PADD-OWNER-CITY**

Enter the city of the last-known address of the owner. If the owner's last-known city is not in the United States, list the province, etc.

**12. PADD-OWNER-COUNTY**

Enter the county name of the owner's last-known address, or the holder's branch location, or principal place of business in the reporting state. If the county name is unknown, space fill.

**13. PADD-OWNER-STATE**

Enter the standard two-character postal abbreviation of the owner's state of last-known address. If the owner's last-known address is not in the United States, fill with blanks.

**14. PADD-OWNER-ZIP**

Enter the owner's five or nine digit zip code. Do not include any hyphens.

**15. PADD-OWNER-COUNTRY**

Enter the country of the last-known address of the owner.

**16. PADD-OWNER-TAXID**

Enter the owner's Social Security number (SSN) or the company's federal employer identification number (FEIN). When establishing ownership, the SSN/FEIN is very important. This number will not be released as public information but will be used for identification purposes. Do not include any hyphens.

**17. PADD-OWNER-TAXID-EXT**

Enter the owner's SSN or FEIN extension, if applicable. Do not include any hyphens.

**18. PADD-OWNER-DATE-OF-BIRTH**

(a) PADD-OWNER-DOB-CCYY (four digit year)

(b) PADD-OWNER-DOB-MM (two digit month)

(c) PADD-OWNER-DOB-DD (two digit day)

Enter the owner's date of birth. "MM" equals the numerical month, "DD" equals the day, "CC" equals the century and "YY" equals the year.

**19. PADD-RELATIONSHIP-CODE**

This field must be populated. The PADD-RELATIONSHIP-CODE indicates who must claim the property. Refer to the Appendix for relationship codes.

**20. PADD-SEQ-NUMBER**

Incremented by 1 for each additional owner of the property denoted by the PADD-SEQUENCE-NUMBER. Example, a piece of property has two owners in addition to the primary owner. The record for the first additional owner has a PADD-SEQ-NUMBER of "001." The record for the second additional owner has a PADD-SEQ-NUMBER of "002."

**21. PADD-OWNER-TYPE-CODE**

This field must be populated. The PADD-OWNER-TYPE-CODE indicates the type of owner. Refer to the Owner-Type-Code list for Owner codes.

**22. PADD-NAME-ID**

Enter "C" to identify the name on this record as being a business name. Otherwise, fill in blanks if this is an individual's name on this record.

**23. FILLER**

Space fill.

## **SECURITIES Record -Field Definitions / Specifications**

If other securities related information exists, there will be one SECURITIES record included after each PROPERTY record.

### **1. TR-CODE**

This field must contain "5" to denote that the record is a SECURITIES record.

### **2. PROP-SEQUENCE-NUMBER**

This field will contain the same PROP-SEQUENCE-NUMBER from the primary PROPERTY record.

### **3. SECR-SUBISSUE-NAME**

Enter the Security Sub-Issue Name

### **4. SECR-ORIGINAL-SHRS-HELD**

This field contains the original shares held by the owner at the time of last activity on the account. This number is used to help determine the proof required for the claimant.

### **5. SECR-ORIGINAL-REG-NAME**

This field records the owner name EXACTLY as shown on the certificate or registration.

### **6. SECR-DELIVERY-METHOD**

This field contains the method used to deliver securities to the State. Valid values are DTC, Physical, Account, and UNT.

### **7. SECR-CERTIFICATE**

This field contains the original certificate number of underlying or unexchanged or RPO'd shares.

### **8. SECR-SYMBOL**

Enter the Symbol if the security is traded on a stock exchange.

### **9. SECR-DEPOSIT-ACCOUNT**

Enter the Account Number the Security is deposited to, if applicable.

### **10. SECR-MUTL-FAMILY**

If the Security is a Mutual Fund, enter the Fund Family Name.

### **11. FILLER**

Space fill.

## **TANGIBLE Record - Field Definitions / Specifications**

If tangible property information exists, there will be one or more TANGIBLE records included after each PROPERTY record.

### **1. TR-CODE**

This field must contain "6" to denote that the record is a TANGIBLE type property record.

### **2. PROP-SEQUENCE-NUMBER**

This field will contain the same PROP-SEQUENCE-NUMBER from the primary PROPERTY record.

### **3. TANG-SEQUENCE-NUMBER**

Incremented by 1 for each additional piece of tangible property denoted by the TANG-SEQUENCE-NUMBER. For example, an individual property has two pieces of tangible property. The record for the first piece of tangible property has a TANG-SEQUENCE-NUMBER of "001." The record for the second piece of tangible property has a TANG-SEQUENCE-NUMBER of "002."

### **4. TANG-BOX-NUMBER**

The Box Number of the Safe Deposit Box, collateral receipt number if load collateral, or other identifying number for any other type of tangible property.

### **5. TANG-DESCRIPTION**

The description of the tangible property identified by each TANG-SEQUENCE-NUMBER.

### **6. TANG-UNPAID-RENT**

The amount of unpaid rent or storage fees due by the owner at the time the box was opened.

### **7. TANG-DRILLING-FEES**

Charges incurred to drill or open a Safe Deposit Box, unpaid loan balance if loan collateral.

### **8. TANG-OPENED-DATE**

The date the Safe Deposit box was opened.

(a) TANG-OPENED-DATE-CCYY (four digit year)

(b) TANG-OPENED-DATE-MM (two digit month)

(c) TANG-OPENED-DATE-DD (two digit day)

### **9. TANG-OPENED-BY**

Enter the person who opened the safe deposit box.

### **10. TANG-EXPIRED-DATE**

Enter the date the safe deposit box lease expired.

(a) TANG-EXPIRED-DATE-CCYY (four digit year)

(b) TANG- EXPIRED-DATE-MM (two digit month)

(c) TANG- EXPIRED-DATE-DD (two digit day)

#### **11. TANG-CATEGORY-TYPE-CODE**

Contact each state for valid code listings.

#### **12. FILLER**

Space fill.

## SUMINFO Record - Field Definitions / Specifications

There will be one SUMINFO record included at the end of each holder report record set. It will contain summary information that will be used for balancing purposes and to verify completeness of records reported.

### 1. TR-CODE

This field must contain "9" to denote that the record is a SUMINFO record.

### 2. SUMM-NBR-OF-RECORDS

This field should contain the total of number records reported including the HOLDER, PROPERTY, PROPADD and SUMINFO records. The number of records is a 6-digit field. The quantity recorded is always a whole number, i.e., no decimal positions. The minimum amount of records is two, HOLDER and SUMINFO records. A two record file represents a negative (none) report, i.e., no owners reported.

### 3. SUMM-NBR-OF-PROPERTIES

This field should contain the total number of PROPERTY records. The number of property records is a 6-digit field. The quantity recorded is always a whole number, i.e., no decimal positions.

### 4. SUMM-AMOUNT-REPORTED

This field should be the sum of the amount in the PROP-AMOUNT-REPORTED field on each PROPERTY record. The amount reported is a 12-digit field with two decimal places assumed. The decimal point is not actually entered.

Example: \$1,150,125.26 = 000115012526

### 5. SUMM-DEDUCTION-AMOUNT

This field should be the sum of the amount in the PROP-DEDUCTION-AMOUNT field on each PROPERTY record. The deducted amount is a 12-digit field with two decimal places assumed. The decimal point is not actually entered. DO NOT enter as a negative.

Example: \$1,150,125.26 = 000115012526

### 6. SUMM-AMOUNT-ADVERTISED

This field should be the sum of the amount in the PROP-AMOUNT-ADVERTISED field on each PROPERTY record. The advertised amount is a 12-digit field with two decimal places assumed. The decimal point is not actually entered.

Example: \$1,150,125.26 = 000115012526

## 7. SUMM-ADDITION-AMOUNT

This field should be the sum of the amount in the PROP-ADDITION-AMOUNT field on each PROPERTY record. The added amount is a 12-digit field with two decimal places assumed. The decimal point is not actually entered.

Example: \$1,150,125.26 = 000115012526

## 8. SUMM-DELETION-AMOUNT

This field should be the sum of the amount in the PROP-DELETION-AMOUNT field on each PROPERTY record. The deleted amount is a 12-digit field with two decimal places assumed. The decimal point is not actually entered. DO NOT enter as a negative.

Example: \$1,150,125.26 = 000115012526

## 9. SUMM-AMOUNT-REMITTED

This field should be the sum of the amount in the PROP-AMOUNT-REMITTED field on each PROPERTY record. The amount remitted is a 12-digit field with two decimal places assumed. The decimal point is not actually entered.

Example: \$1,150,125.26 = 000115012526

## 10. SUMM-NBR-OF-SHARES

This field should be the sum of the amount in the PROP-NUMBER-OF-SHARES field on each PROPERTY record. The number of shares is a 14-digit field with four decimal places assumed. The decimal point is not actually entered.

Example: 124256.5984 = 00001242565984

## 11. SUMM-SHARES-ADD

This field should be the sum of the amount in the PROP-ADD-SHARES field on each PROPERTY record. The number of shares is a 14-digit field with four decimal places assumed. The decimal point is not actually entered.

Example: 124256.5984 = 00001242565984

## 12. SUMM-SHARES-DEL

This field should be the sum of the amount in the PROP-DEL-SHARES field on each PROPERTY record. The number of shares is a 14-digit field with four decimal places assumed. The decimal point is not actually entered.

Example: 124256.5984 = 00001242565984



**13. SUMM-SHARES-REMITTED**

This field should be the sum of the amount in the PROP-REM-SHARES field on each PROPERTY record. The number of shares is a 14-digit field with four decimal places assumed. The decimal point is not actually entered.

Example: 124256.5984 = 00001242565984

**14. SUMM-NEGATIVE-REPORT**

If the report is a Negative report (No cash or shares to report for the reporting period), this field should contain "Y". If this field contains "Y", only the HOLDER (type 1) and the SUMINFO (type 9) records should be included.

**15. SUMM-SOFTWARE-VERSION**

Enter the version number of the software that created the NAUPA file.

**16. SUMM-CREATOR**

Enter the company that wrote the software that created the file.

**17. SUMM-CREATOR-CONTACT**

Enter the name and contact information for the file creator.

**18. FILLER**

Space fill.

## NAUPA Standard Electronic File Format

### Codes

The following tables represent the NAUPA standard information. Individual States may require different codes. Please contact the states you report to for current information.

<b>Deduction and Withholding Codes</b>	
SW	Service Charge
IW	Interest Withheld or Discontinued
TW	Income Tax Withheld
DW	Dividends Withheld or Discontinued
MC	Mailing Cost
ZZ	Deduction Code Not Identified Above
<b>Addition Codes</b>	
DV	Dividends Earned
DR	Reported in Error on Advertising Report
IN	Interest Earned
ME	Additional Royalty or other Mineral Interest Payments
SP	Stock Split
ZZ	Addition Code Not Identified Above
<b>Paid or Deletion Codes</b>	
RO	Returned to Owner
ER	Erroneously Reported
RS	Reverse Stock Split
ZZ	Deletion Code not Identified Above
<b>Relationship Codes</b>	
SO	Sole Owner
AD	Administrator
AF	Attorney For
AG	Agent For
AN	And
BF	Beneficiary
OR	Or
AO	And / Or
CC	Co-Conservator
CF	Custodian For
CN	Conservator
FB	For Benefit of

IN	Insured
TE	Trustee
EX	Executor or Executrix
JS	Joint Tenants with Rights of Survivorship
JC	Joint Tenants in Common
PA	Payee
PO	Power of Attorney
RE	Remitter
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian For
CP	Community Property
ES	Estate
EX	Executor or Executrix
HE	Heir
JT	Joint Tenants
TC	Tenants in Common
JE	Tenants in Entireties
PD	Payable on Death
OT	Other Relationship
UN	Unknown
UT	Uniform Transfer to Minor

<b>Owner Type Codes</b>	
OT	All Owners except Aggregate or Unknown
UN	Unknown Owner (no name available)
AG	Aggregate Owner
<b>Security Delivery Codes</b>	
DTC	Direct Transfer
PHYSICAL	Physical Certificate Delivery
ACCOUNT	Registration of Account Only
UNT	Securities Not Transferable
<b>Country Codes</b>	
Available at <a href="http://www.un.org/Depts/unsd/methods/m49alpha.htm">http://www.un.org/Depts/unsd/methods/m49alpha.htm</a>	
<b>NAICS Codes</b>	
Available at <a href="http://www.census.gov/epcd/www/naics.html">http://www.census.gov/epcd/www/naics.html</a>	

## NAUPA Standard Electronic File Format

### HOLDER RECORD FORMAT

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory Required Optional	Acceptable Value (V) Comments / Edits
1	TR-CODE	1	1	1	N	M	(V)="1"
2	HOLDER-TAX ID	9	2	10	N	M	
3	HOLDER-TAXID-EXT	4	11	14	N	R	See Definitions
4	HOLDER-RPT-YEAR	4	15	18	C	M	
5	HOLDER-RPT-TYPE	1	19	19	C	M	R
6	HOLDER-RPT-NUMBER	2	20	21	C	M	(V) = 01-99
7	HOLDER-RPT-FORMAT	1	22	22	C	M	R
8	HOLDER-SIC-CODE	4	23	26	N	R	(V) = 0111-9999
9	HOLDER-INCORPORATED-STATE	2	27	28	C	R	Appendix
10(a)	HOLDER-INC-DATE-CCYY	4	29	32	N	R	(V) = 1000-9999
10(b)	HOLDER-INC-DATE-MM	2	33	34	N	R	(V) = 01-12
10(c)	HOLDER-INC-DATE-DD	2	35	36	N	R	(V) = 01-31
11	HOLDER-NAME	40	37	76	C	M	(V)=A-Z/0-9/Space/&
12	HOLDER-CITY	30	77	106	C	R	(V)=A-Z/0-9/Space
13	HOLDER-COUNTY	20	107	126	C	R	(V)= A-Z
14	HOLDER-STATE	2	127	128	C	R	Appendix
15(a)	HOLDER-CONTACT1-NAME	40	129	168	C	M	
15(b)	HOLDER-CONTACT1-ADDR1	30	169	198	C	M	
15(c)	HOLDER-CONTACT1-ADDR2	30	199	228	C	M	
15(d)	HOLDER-CONTACT1-ADDR3	30	229	258	C	M	
15(e)	HOLDER-CONTACT1—CITY	30	259	288	C	M	(V)=A-Z/0-9/Space
15(f)	HOLDER-CONTACT1-STATE	2	289	290	C	M	Appendix
15(g)	HOLDER-CONTACT1-ZIP	9	291	299	C	M	Left justify, space fill
15(h)	HOLDER-CONTACT1-COUNTRY	3	300	302	C	M	Appendix
15(i)(1)	HOLDER-CONTACT1-TEL-AC	3	303	305	N	M	
15(i)(2)	HOLDER-CONTACT1-TEL-NBR	7	306	312	N	M	
15(i)(3)	HOLDER-CONTACT1-TEL-EXTENSION	4	313	316	C	O	Space fill
15(j)	HOLDER-CONTACT1-EMAIL	50	317	366			
16(a)	HOLDER-CONTACT2-NAME	40	367	406	C	O	
16(b)	HOLDER-CONTACT2-ADDR1	30	407	436	C	O	
16(c)	HOLDER-CONTACT2-ADDR2	30	437	466	C	O	
16(d)	HOLDER-CONTACT2-ADDR3	30	467	496	C	O	
16(e)	HOLDER-CONTACT2-CITY	30	497	526	C	O	(V)=A-Z/0-9/Space
16(f)	HOLDER-CONTACT2-STATE	2	527	528	C	O	Appendix
16(g)	HOLDER-CONTACT2-ZIP	9	529	537	C	O	Left justify, space fill
16(h)	HOLDER-CONTACT2-COUNTRY	3	538	540	C	O	Appendix
16(i)(1)	HOLDER-CONTACT2-TEL AC	3	541	543	N	O	
16(i)(2)	HOLDER-CONTACT2-TEL-NBR	7	544	550	N	O	
16(i)(3)	HOLDER-CONTACT2-TEL-EXTENSION	4	551	554	C	O	Space fill
16(j)	HOLDER-CONTACT2-EMAIL	50	555	604			
17(1)	HOLDER-FAX-AC	3	605	607		O	
17(2)	HOLDER-FAX-NBR	7	608	614		O	
18	HOLDER-NAICS-CODE	6	615	620	C	R	
19	Filler	5	621	625	C	M	Space fill

NAUPA Standard Electronic File Format

PROPERTY RECORD FORMAT

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory Required Optional	Acceptable Value (V) Comments / Edits
1	TR-CODE	1	1	1	N	M	(V)="2"
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V)=000001-999999
3	PROP-OWNER-TYPE	1	8	8	C	M	(V)=P
4	PROP-NAME-ID	1	9	9	C	M	(V)= C or space
5	PROP-OWNER-NAME-LAST	40	10	49	C	M	(V)=A-Z/0-9/Space/&
6	PROP-OWNER-NAME-FIRST	30	50	79	C	R	(V)=A-Z/0-9/Space/&
7	PROP- OWNER-NAME-MIDDLE	10	80	89	C	R	(V)=A-Z/0-9/Space/&
8	PROP- OWNER-NAME-PREFIX	10	90	99	C	R	(V)=A-Z/0-9/Space/&
9	PROP- OWNER-NAME-SUFFIX	10	100	109	C	R	(V)=A-Z/0-9/Space/&
10	PROP- OWNER-NAME-TITLE	6	110	115	C	R	(V)=A-Z/0-9/Space/&
11(a)	PROP- OWNER-ADDRESS1	30	116	145	C	R	(V)=A-Z/0-9/Space/&
11(b)	PROP- OWNER-ADDRESS2	30	146	175	C	R	(V)=A-Z/0-9/Space/&
11(c)	PROP- OWNER-ADDRESS3	30	176	205	C	R	(V)=A-Z/0-9/Space/&
12	PROP- OWNER-CITY	30	206	235	C	R	(V)=A-Z/0-9/Space/&
13	PROP- OWNER-COUNTY	20	236	255	C	O	
14	PROP- OWNER-STATE	2	256	257	C	R	Appendix
15	PROP- OWNER-ZIP	9	258	266	C	R	
16	PROP- OWNER-COUNTRY	3	267	269	C	R	Appendix
17	PROP- OWNER-TAXID	9	270	278	N	R	
18	PROP- OWNER-TAXID-EXT	2	279	280	C	O	
19(a)	PROP- OWNER-DOB-CCYY	4	281	284	N	O	(V)=1000-9999
19(b)	PROP- OWNER-DOB-MM	2	285	286	N	O	(V)=01-12
19(c)	PROP- OWNER-DOB-DD	2	287	288	N	O	(V)=01-31
20(a)	PROP-ST-TRANS-DATE-CCYY	4	289	292	N	R	(V)=1000-9999
20(b)	PROP- ST-TRANS-DATE-MM	2	293	294	N	R	(V)=01-12
20(c)	PROP- ST-TRANS-DATE-DD	2	295	296	N	R	(V)=01-31
21(a)	PROP-EN-TRANS-DATE-CCYY	4	297	300	N	O	(V)=1000-9999
21(b)	PROP-EN-TRANS-DATE-MM	2	301	302	N	O	(V)=01-12
21(c)	PROP-EN-TRANS-DATE-DD	2	303	304	N	O	(V)=01-31
22	PROP-PROPERTY-TYPE	4	305	308	C	R	Appendix
23	PROP-AMOUNT-REPORTED	10	309	318	N	M	
24	PROP-DEDUCTION-TYPE	2	319	320	C	M	If Deduction Amt>0
25	PROP-DEDUCTION-AMOUNT	10	321	330	N	M	
26	PROP-AMOUNT-ADVERTISED	10	331	340	N	M	
27	PROP-ADDITION-TYPE	2	341	342	C	R	If Addition Amt>0
28	PROP-ADDITION-AMOUNT	10	343	352	N	M	
29	PROP-DELETION TYPE	2	353	354	C	R	If Deletion Amt>0
30	PROP-DELETION-AMOUNT	10	355	364	N	M	
31	PROP-AMOUNT-REMITTED	10	365	374	N	M	If Cash
32	PROP-INTEREST-FLAG	1	375	375	C	M	If Interest Bearing
33	PROP-INTEREST-RATE	7	376	382	N	R	If Flag='Y'
34	PROP-STOCK-ISSUE-NAME	25	383	407	C	R	If Security
35	PROP-STOCK-CUSIP	9	408	416	C	R	If Security
36	PROP-NUMBER-OF-SHARES	12	417	428	N	R	If Security
37	PROP-ADD-SHARES	12	429	440	N	R	If Security

38	PROP-DEL-SHARES	12	441	452	N	R	If Security
39	PROP-REM-SHARES	12	453	464	N	R	If Security
40	PROP-UNEXCHANGED-ISSUE-NAME	25	465	489	C	R	If Unexch
41	PROP-UNEXCHANGED-CUSIP	9	490	498	C	R	If Unexch
42	PROP-UNEXCHANGED-SHARES	12	499	510	N	R	If Unexch
43	PROP-ACCT-NUMBER	20	511	530	C	O	
44	PROP-CHECK-NUMBER	20	531	550	C	O	
45	PROP-DESCRIPTION	50	551	600	C	O	
46	PROP-RELATIONSHIP-CODE	2	601	602	C	M	Appendix
47	PROP-OWNER-TYPE-CODE	2	603	604	C	M	Appendix
48	FILLER	21	605	625			

## NAUPA Standard Electronic File Format

### ADDITIONAL OWNER RECORD FORMAT

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory Required Optional	Acceptable Value (V) Comments / Edits
1	TR-CODE	1	1	1	N	M	(V)="3"
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V)=Prop-Sequence-No
3	PADD-OWNER-TYPE	1	8	8	C	M	(V)=A
4	PADD-OWNER-NAME-LAST	40	9	48	C	M	(V)=A-Z/0-9/Space/&
5	PADD-OWNER-NAME-FIRST	30	49	78	C	R	(V)=A-Z/0-9/Space/&
6	PADD-OWNER-NAME-MIDDLE	10	79	88	C	R	(V)=A-Z/0-9/Space/&
7	PADD-OWNER-NAME-PREFIX	10	89	98	C	R	(V)=A-Z/0-9/Space/&
8	PADD-OWNER-NAME-SUFFIX	10	99	108	C	R	(V)=A-Z/0-9/Space/&
9	PADD-OWNER-NAME-TITLE	6	109	114	C	R	(V)=A-Z/0-9/Space/&
10(a)	PADD-OWNER-ADDRESS1	30	115	144	C	R	(V)=A-Z/0-9/Space/&
10(b)	PADD-OWNER-ADDRESS2	30	145	174	C	R	(V)=A-Z/0-9/Space/&
10(c)	PADD-OWNER-ADDRESS3	30	175	204	C	R	(V)=A-Z/0-9/Space/&
11	PADD-OWNER-CITY	30	205	234	C	R	(V)=A-Z/0-9/Space
12	PADD-OWNER-COUNTY	20	235	254	C	O	
13	PADD-OWNER-STATE	2	255	256	C	R	Appendix
14	PADD-OWNER-ZIP	9	257	265	C	R	
15	PADD-OWNER-COUNTRY	3	266	268	C	R	Appendix
16	PADD-OWNER-TAXID	9	269	277	C	R	Space fill
17	PADD-OWNER-TAXID-EXT	2	278	279	C	R	Space fill
18(a)	PADD-OWNER-DOB-YY	4	280	283	N	O	(V)=1000-9999
18(b)	PADD-OWNER-DOB-MM	2	284	285	N	O	(V)=01-12
18(c)	PADD-OWNER-DOB-DD	2	286	287	N	O	(V)=01-31
19	PADD-RELATIONSHIP-CODE	2	288	289	C	M	Appendix
20	PADD-SEQ-NUMBER	3	290	292	N	M	Initial (V)=1, Increment by 1 for each owner on the same property
21	PADD-OWNER-TYPE-CODE	2	293	294	C	M	Appendix
22	PADD-NAME-ID	1	295	295	C	M	C or Space
23	FILLER	330	296	625	C	M	Space fill

## NAUPA Standard Electronic File Format

### SECURITIES INFO RECORD FORMAT

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory Required Optional	Acceptable Value (V) Comments / Edits
1	TR-CODE	1	1	1	N	M	(V)="5"
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V)=Prop-Sequence-No
3	SECR-SUBISSUE-NAME	150	8	157	C	O	
4	SECR-ORIGINAL-SHS-HELD	12	158	169	N	O	
5	SECR-ORIGINAL-REG-NAME	70	170	239	C	O	Exact Registration Name
6	SECR-DELIVERY-MTHOD	10	240	249	C	M	Appendix
7	SECR-CERTIFICATE	20	250	269	C	O	Original Certificate Number
8	SECR-SYMBOL	10	270	279	C	O	
9	SECR-DEPOSIT-ACCOUNT	20	280	299	C	O	
10	SECR-MUTL-FAMILY	50	300	349	C	O	
11	FILLER	276	350	625	C	M	Space Fill

## NAUPA Standard Electronic File Format

### TANGIBLE PROPERTY RECORD FORMAT

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory Required Optional	Acceptable Value (V) Comments / Edits
1	TR-CODE	1	1	1	N	M	(V)="6"
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V)=Prop-Sequence-No
3	TANG-SEQUENCE-NUMBER	3	8	10		M	
4	TANG-BOX-NUMBER	25	11	35	N	M	
5	TANG-DESCRIPTION	125	36	160	N	M	
6	TANG-UNPAID-RENT	12	161	172	N	O	
7	TANG-DRILLING-FEES	12	173	184	N	O	
8(a)	TANG-OPENED-DATE-CCYY	4	185	188	N	M	
8(b)	TANG- OPENED-DATE-MM	2	189	190	N	M	
8(c)	TANG- OPENED-DATE-DD	2	191	192	N	M	
9	TANG- OPENED-BY	25	193	217	C	O	
10(a)	TANG-EXPIRED-DATE-CCYY	4	218	221	C	O	
10(b)	TANG-EXPIRED-DATE-MM	2	222	223			
10(c)	TANG-EXPIRED-DATE-DD	2	224	225			
11	TANG-CATEGORY-TYPE-CODE	4	226	229	C	M	
12	FILLER	396	230	625	C	M	Space fill



NAUPA Standard Electronic File Format

SUMMARY RECORD FORMAT

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory Required Optional	Acceptable Value (V) Comments / Edits
1	TR-CODE	1	1	1	N	M	(V)="9"
2	SUMM-NBR-OF-RECORDS	6	2	7	N	M	
3	SUMM-NBR-OF-PROPERTIES	6	8	13	N	M	
4	SUMM-AMOUNT-REPORTED	12	14	25	N	M	
5	SUMM-DEDUCTION-AMOUNT	12	26	37	N	M	
6	SUMM-AMOUNT-ADVERTISED	12	38	49	N	M	
7	SUMM-ADDITION-AMOUNT	12	50	61	N	M	
8	SUMM-DELETION-AMOUNT	12	62	73	N	M	
9	SUMM-AMOUNT-REMITTED	12	74	85	N	M	
10	SUMM-NBR-OF-SHARES	14	86	99	N	M	
11	SUMM-SHARES-ADD	14	100	113	N	M	
12	SUMM-SHARES-DEL	14	114	127	N	M	
13	SUMM-SHARES-REMITTED	14	128	141	N	M	
14	SUMM-NEGATIVE-REPORT	1	142	142	C	O	Y or Space
15	SUMM-SOFTWARE-VERSION	20	143	162	C	M	
16	SUMM-CREATOR	20	163	182	C	M	
17	SUMM-CREATOR-CONTACT	70	183	252	C	M	
18	FILLER	373	253	625	C	M	Space Fill

## STATE OF NEW JERSEY UNCLAIMED PROPERTY ADMINISTRATION (UPA) REPORTS SUBMITTED VIA ONLINE REPORTING APPLICATION

In an effort to modernize our operations, the New Jersey Unclaimed Property Administration (UPA) has implemented several technological improvements in the way we receive and process incoming holder reports. One of these improvements was the implementation of an Online Holder Reporting system that allows the business community to create an account, submit annual reports, and remit unclaimed property funds to the State. Below is a snapshot of the Holder Reporting icon that is posted on the UPA home page.



Upon entering this application a first time user will be required to create an account. Please retain your login information to access the application in future years.

Once logged into your account, you will be able to upload your electronic report and either make an ACH payment (no forms submitted) or print out a payment voucher and submit a Fed Wire or mail in your remittance (Checks made payable to: Treasurer, State of New Jersey).

Once you complete this process nothing further is needed from the holder (unless you're reporting shares, see pages 48-53).

All Negative Reports must be submitted using the Online Holder Reporting System. All businesses that are either incorporated in New Jersey or have a business presence in New Jersey are required to file a negative report.

**STATE OF NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION (UPA)  
ACH/WIRE INSTRUCTIONS**

**ABA Number (new 3/12):** 121000248

**Bank Account Number:** 2000032338722

**FID# Number:** 22-3049292

**Account Name:** STATE OF NEW JERSEY UNCLAIMED  
PROPERTY

**Bank Address:** WELLS FARGO BANK, N.A.  
123 SOUTH BROAD ST. 8th FL  
PHILADELPHIA, PA 19109

**Instructions:**

- In order to ensure proper credit to your account, please e-mail the UPA prior to remitting funds and provide the following information:
  1. Company name and contact information
  2. Amount of Wire
  3. Date of Wire
  
- Be sure to include your company name in the 'Originator Name' field on the wire form. Do not use the processing bank name in that field.
- If you have utilized the Taxation EFT System in the past, please DO NOT use that system for reporting unclaimed property.
- Holders are no longer required to contact the UPA to obtain pre-approval before sending the wire.

**Detail Payment Types:** Annual Reporting, Audit Proceeds, etc.

**E-mail:** [upawire@treas.nj.gov](mailto:upawire@treas.nj.gov)

STATE OF NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION (UPA)  
**INSTRUCTIONS FOR DELIVERING STOCK SECURITIES**

ALL Stock Securities should be registered to:

NAME: **Neary Penco** (UPA's Nominee Name)  
TAX ID: **23-6660388**  
ADDRESS: **NJ Department of Treasury**  
**Unclaimed Property Administration**  
**PO Box 214**  
**Trenton, NJ 08625-0214**  
**ATTN: Report Section**

Regular securities that are Depository Trust Company (DTC) eligible should be sent free receipt or Deposit/Withdrawal at Custodian (DWAC) to the Custodial Agent, US Bank. DTC and DWAC Instructions are included in the Holder Packet.

Always register securities with the P.O. Box 214, Trenton, NJ 08625-0214 address and not the physical address.

To ensure accurate account credit, a list of the securities **must** be e-mailed to either Cheryl Ciaccio or Shaun Tillman at US Bank. When emailing Mr. Ciaccio or Mr. Tillman you are required to copy the [unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov) email address. The list may also be faxed to US Bank at (866) 528- 4866 to the attention of Mr. Ciaccio or Mr. Tillman. If a list is not provided, US Bank has instructions from the UPA to deny the free receipt. This could result in your securities decaying.

The e-mailed (or faxed) list must match the list that accompanies the annual Unclaimed Property report.

If a reported security is non-transferable because the stock is in the owner's name, it must be reported as Property Type Code SC30 and the physical certificate included with the report. If you're reporting through the UPA's Online Holder Reporting application, please mail any physical stock certificates directly to the UPA (address above).

**DTC Delivery Instructions:**

BANK NAME: US Bank

PARTICIPATING ID: 2803

INSTITUTIONAL ID: 12278

REFERENCE ACCT#: 56-7750-00

ADDRESS: EX-PA-WBSP  
50 South 16th St  
Philadelphia, PA 19102

ATTN:	Cheryl Ciaccio	OR	Shaun Tillman
PHONE:	(215) 761-9430		(215) 761-9355
EMAIL:	<a href="mailto:cheryl.ciaccio@usbank.co">cheryl.ciaccio@usbank.co</a>		<a href="mailto:shaun.tillman@usbank.com">shaun.tillman@usbank.com</a>
FAX:	(866) 528-4866		

**Instructions for physical stock certificates / DRS statements:**

All PHYSICAL STOCK CERTIFICATES and DRS STATEMENTS should be mailed to the above address (ATTN: Report Section) if using **USPS First Class Mail**.

If using a **courier service**, please send (but DO NOT REGISTER the securities) to:

NJ Department of the Treasury  
Unclaimed Property Administration  
50 West State Street  
6<sup>th</sup> Floor  
Trenton, NJ 08608-1213

STATE OF NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION (UPA)  
**INSTRUCTIONS FOR BROKER REPORTING**

ALL Stock Securities should be registered to:

NAME: **Neary Penco** (UPA's Nominee Name)  
TAX ID: **23-6660388**  
ADDRESS: **NJ Department of Treasury  
Unclaimed Property Administration  
PO Box 214  
Trenton, NJ 08625-0214  
ATTN: Reports Section**

**Instructions:**

1. Regular securities that are Depository Trust Company (DTC) eligible should be sent free receipt or Deposit/Withdrawal at Custodian (DWAC) to the Custodial Agent, US Bank. DTC and DWAC Instructions are included in the Holder Packet.
2. Always register securities with the P.O. Box 214, Trenton, NJ 08625-0214 address and not the physical address.
3. To ensure accurate account credit, a list of the securities **must** be e-mailed to either Cheryl Ciaccio or Shaun Tillman at US Bank. When emailing Ms. Ciaccio or Mr. Tillman, you are required to copy the [unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov) email address. The list also may be faxed to US Bank at (866) 528-4866 to the attention of either Ms. Ciaccio or Mr. Tillman. If a list is not provided, US Bank has instructions from the UPA to deny the free receipt. This could result in your securities decaying.
4. The e-mailed (or faxed) list must match the list that accompanies the Unclaimed Property report.
5. If a reported security is non-transferable because the stock is in the owner's name, it must be reported as Property Type Code SC30 and the physical certificate included with the report.
6. If a reported security is undeliverable to the State of New Jersey for any reason, the owner record must be coded as Property Type Code SC29.
7. All the delivered and undelivered shares and cash must equal the amount that has been reported.
8. Mutual Fund shares must be liquidated and the cash proceeds remitted and reported for each owner (see Mutual Fund instructions).

9. Do not liquidate equity securities (non-mutual fund).
10. Do not sell foreign securities.
11. Property type codes SC01 (dividends) and SC09 (fractions) must be reported as separate items. Dividends are not to be reported as an aggregate.
12. Every security delivered must have a CUSIP number. This is an essential key identifier.
13. Book entry items are reported as Property Type Code SC08.
14. Underlying shares Property Type Code SC12 should be used only if the owner is in possession of the original certificate.

**Note:** If you have any questions about any of these instructions, please email the UPA at [unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov).

**DTC Delivery Instructions:**

BANK NAME: US Bank

PARTICIPATING ID: 2803

INSTITUTIONAL ID: 12278

REFERENCE ACCT#: 56-7750-00

ADDRESS: EX-PA-WBSP  
50 South 16th St  
Philadelphia, PA 19102

ATTN:	Cheryl Ciaccio		Shaun Tillman
PHONE:	(215) 761-9430	OR	(215) 761-9355
EMAIL:	<a href="mailto:cheryl.ciaccio@usbank.com">cheryl.ciaccio@usbank.com</a>		<a href="mailto:shaun.tillman@usbank.com">shaun.tillman@usbank.com</a>
FAX:	(866) 528-4866		

STATE OF NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION (UPA)  
**MUTUAL FUNDS REPORTING INSTRUCTIONS**

**Note:** All Mutual Fund shares must be liquidated and the cash proceeds reported for each Property Record.

**Instructions:**

- The correct property type code for the liquidated Mutual Fund shares is SC16; the same code is to be used for Mutual Fund dividends.
- Separate reports must be filed for each mutual fund within a fund family. Separate reports must also be filed for each class (i.e.: separate reports for "Growth Fund A", "Growth Fund B", and for "Growth Fund C".) Properties included in the report must apply to the same mutual fund. The report may include multiple owners and properties.
- Each property record must contain the **family name** and the **fund name**. If you report via Electronic Media place this information in field number 45 – PROP-DESCRIPTION (position 551-600) found in the Electronic Media Specs. Abbreviations are acceptable as long as the issue is clearly identified.
- The owner's Social Security number is mandatory for all records.
- All property records must have the C.U.S.I.P #. If you report via Electronic Media place this information in the field number 45 – PROP-DESCRIPTION (position 551-600).
- The number of shares liquidated and the price per share at time of liquidation must be included in the Property Description field. Do not enter shares liquidated in field number 36 PROP-NUMBER-SHARES.
- The Property Records must be reported in the Cash Basis. Do not report shares and then remit cash.
- Do not disturb previously reported shares already registered in our nominee name, Neary Penco.

If you have any questions regarding this process, please email the Reporting Section at [unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov)

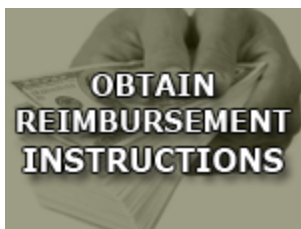


**STATE OF NEW JERSEY**  
**UNCLAIMED PROPERTY ADMINISTRATION (UPA)**  
**DIVIDEND REINVESTMENT PLAN (DRP) INSTRUCTIONS**

- Holders must report DRP accounts as SC19. The State will only accept whole shares for each individual. Fractional shares must be liquidated at market value when reported (see #3).
- DRPs must be registered in physical form in the name of "Neary Penco," or delivered electronically via DTC. We will not accept a statement or system printout.
- The fractions must be sold for each individual and must be reported as SC09 and accompanied by a check or wire.

**STATE OF NEW JERSEY**  
**UNCLAIMED PROPERTY ADMINISTRATION (UPA)**  
**HOLDER REIMBURSEMENT INSTRUCTIONS**

The State of New Jersey Unclaimed Property Administration (UPA) is proud to announce an improved process for Unclaimed Property Holders to request reimbursement on previously escheated property. This electronic system significantly reduces the processing time of Holder reimbursement submissions. The system allows Holders to provide a data file to the UPA that can be loaded directly into our claims processing software program. Properties in the data file that match properties escheated by the holder in our database will be added to a new reimbursement request (holder claim) in the Holder's name.



By selecting this icon on our home page, [www.unclaimedproperty.nj.gov](http://www.unclaimedproperty.nj.gov), you will be provided with the instructions for creating and submitting the file.

This web page also provides the old form needed to file a holder reimbursement if you choose to use the old method.

**STATE OF NEW JERSEY**  
**UNCLAIMED PROPERTY ADMINISTRATION**  
P.O. Box 214, Trenton, New Jersey 08625-0214; ATTN: Report Section  
Fax (609) 984-0593

**ANNUAL REPORT AUTOMATIC EXTENSION OF TIME TO FILE FORM**

<b>NAME OF HOLDER:</b> _____	<b>FEDERAL TAX I.D. NUMBER:</b> _____
<b>ADDRESS:</b>	<b>CITY/STATE/ZIP:</b>
<b>CONTACT NAME:</b>	<b>TELEPHONE NUMBER:</b>
<b>CONTACT E-MAIL ADDRESS:</b>	<b>CONTACT PERSON TITLE:</b>

**REPORT YEAR**  Please indicate with a check  below the number of days for your report filing extension

<b>Personal Property Extension for Reports Due before November 1<sup>st</sup></b>	<b>30 Days – Due December 1<sup>st</sup></b> <input type="text"/>	<b>60 Days –Due January</b> <input type="text"/>	<b>90 Days – Due February 1<sup>st</sup></b> <input type="text"/>
<b>Life Insurance Property Extension for Reports Due before May 1<sup>st</sup></b>	<b>30 Days – Due June 1<sup>st</sup></b> <input type="text"/>	<b>60 Days –Due July 1<sup>st</sup></b> <input type="text"/>	<b>90 Days – Due August 1<sup>st</sup></b> <input type="text"/>

<b>Signature (required)</b>	<b>Print Name</b>	<b>Title</b>	<b>Date</b>

The Office of New Jersey Unclaimed Property Administration (UPA) is authorizing an automatic extension to file your annual New Jersey Unclaimed Property Report for the number of days you selected above. However, pursuant to N.J.S.A. 46:30B-103 which expressly provides that when the unclaimed property is not paid to the State Treasurer when the report is due, interest on the unclaimed property will be assessed and computed at an amount that is 10% above the discount rate for 52-week United States Treasury Bills. The holder has two options.

1. The holder can make an estimated payment of the amount reportable prior to sending the report. Under this option, payment would only be subject to interest beginning November 1<sup>st</sup> for Personal Property, and beginning May 1<sup>st</sup> for Life Insurance property, to the date the payment is postmarked. If an overpayment is made, the overpayment will be automatically refunded after your report is balanced. If an underpayment is made, the discrepancy must be paid with the report, and you may be subject to interest on this sum from the statutory due date to the date the payment is postmarked.

2. The holder can file the report on the extended due date. Interest at the statutory rate will be charged for the period between the statutory due date and the date the payment is postmarked.

In both cases, UPA may bill you for the amount of interest that is due. Prior to UPA's receipt of a report and payment, the Holder continues to have the responsibility to receive and pay any valid claims made by the apparent owner of the property.

The request for the extension is automatically approved provided the aforementioned procedures are followed. The final report will be due by the date you selected. Your estimated payment is due before the statutory due date.

**Mail this prepared Form to the address at the top of the form or fax it to (609) 984-0593. Once the form has been filed, the report extension is automatically approved. Please note that no confirmation will be sent.**

For Period Ended \_\_\_\_\_ 20\_\_\_\_\_

**SAMPLE HOLDER DUE DILIGENCE LETTER TO PROPERTY OWNERS**  
Information highlighted below in yellow should not be included in the letter.

Company letterhead with Return Address

Date

Property Owner Name  
Street Address  
City, State Zip Code

RE: Unclaimed Property Due Diligence

Dear (Owner Name),

{Pursuant to 17:18-2.3 (b) "...notices shall contain but not be limited to, the following language:}

Please contact us immediately, either in person, in writing, by telephone or electronically. Our review of the account referenced below indicates that there has been no contact or activity in your account for at least <ENTER ABANDONEMENT HERE> years. Under New Jersey’s Uniform Unclaimed Property Act we are required to make a diligent attempt to renew contact. If contact is not renewed we are required to transfer your account to the custody of the State of New Jersey. The State must pay you interest when the funds are returned.

{...In addition, the following is suggested language for inclusion, but may be modified by the holder as appropriate}

Property Specifics: Type of Property \_\_\_\_\_ Account/Check No. \_\_\_\_\_  
Amount \_\_\_\_\_ Date of last Contact \_\_\_\_\_  
Any Additional Info \_\_\_\_\_

To reestablish contact and avoid having your account transferred to the State, you may sign below and return this letter in the enclosed envelope no later than (insert # of days) from the date of this letter. Once we receive the signed letter we will restore your account to an active status. The account will also be restored to active status if you make a deposit or withdrawal on your account to show immediate activity, or by simply calling us at (insert telephone number). You may also e-mail us at (insert e-mail address) or by electronically accessing your account if your account is set up for electronic access. This type of routine conatct assures that accounts are not incorrecly classified as abandoned. If you have any updated address information, please provide it in the space below.”

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Address (if new) \_\_\_\_\_

Social Security # or Federal Tax ID Number (if applicable) \_\_\_\_\_

If you require additional assistance, please call us at (insert telephone contact number and/or e-mail address).

{It is also suggested that you advise owners that if they do not make contact with your company before the specified deadline, they must contact the State after (insert date after expected report submission):

State of New Jersey  
Unclaimed Property Administration  
ATTN: Claim Section  
P.O. Box 214  
Trenton, New Jersey 08625-0214

**SAMPLE DUE DILIGENCE LETTER**

July 1, 20XX

John Doe  
55 Street Address  
City, State Zip Code

**Company's Name**

Street Address  
City, State Zip Code  
Telephone (555) 555-5555

**RE: Outstanding Accounts Receivable Credit Balance**

**Account Number:** 123-45678

**Amount:** \$123.45

Dear John Doe

We have conducted an internal review of our inactive customer accounts receivable records that reflect a credit balance. Our review indicates that the credit balance noted above **may** be due to you.

Please check the appropriate box on this letter, sign the letter and return it to [Company's Name] in the envelope provided by **August 1, 20XX**. After completing the letter, mail to the attention of:

Company's Name  
Accounting Department  
555 Street Address  
City, State Zip Code

After reviewing my records, or to the best of my knowledge, I have determined that this property is owed to me.  
**Please re-issue.**

After reviewing my records, or to the best of my knowledge, I have determined that this property is not owed to me.  
**Do not re-issue.**

After reviewing my records, or to the best of my knowledge, I have determined that this property was previously received. **Do not re-issue.**

If a response is not received by **August 1, 20XX**, these funds will be escheated to the State of New Jersey in accordance with State law. Once the funds are transferred to the State, you will be required to submit a claim to the State's Unclaimed Property Department to recover it.

Your response will help us to ensure that we take the appropriate action concerning the above property.

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_  
July 1, 20XX

SAMPLE DUE DILIGENCE LETTER

Company's Name

John Doe  
55 Street Address City,  
State Zip Code

Street Address  
City, State Zip Code  
Telephone (555) 555-5555

RE: Outstanding Check

Check Number: 12345  
Property Type: [i.e.: Payroll Check/Workman's Compensation Check/Vendor Check/Expense Check/Rebate Check/Refund  
Check/ Dividend Check]  
Pay Date: October 15, 20XX  
Amount: \$123.45  
Invoice Number: [If applicable]

Dear John Doe

We have conducted an internal review of our [Property Type] records that reflects the above outstanding check(s) that may be due and owing to John Doe. Please review your records and check the appropriate box on this letter, sign the letter and return it to [Company's Name] in the envelope provided by August 1, 20XX. Mail to the attention of:

Company's Name  
Accounting Department  
555 Street Address  
City, State Zip Code

After reviewing my records, or to the best of my knowledge, I have determined that this property is owed to me. Please re-issue.

After reviewing my records, or to the best of my knowledge, I have determined that this property is not owed to me. Do not re-issue.

After reviewing my records, or to the best of my knowledge, I have determined that this property was previously received. Do not re-issue.

If a response is not received by August 1, 20XX, these funds will be escheated to the State of New Jersey in accordance with State law. Once the funds are transferred to the State, you will be required to submit a claim to the State's Unclaimed Property Department to recover it.

Your response will help us to ensure that we take the appropriate action concerning the above property.

\_\_\_\_\_

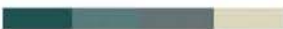
Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: (\_\_\_\_\_) \_\_\_\_\_

Date: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_



STATE OF NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION  
**Safe Deposit Box Contents  
Reporting Instructions**

The following information is intended as a guide of your obligations to report unclaimed safe deposit box contents. The Statute (Public Laws of 1989, Chapter 58, New Jersey Statutes 46:30B-1 et seq.) and relevant administrative code attached should be referenced for a complete statement of the law and its various details.

### REPORTING DETAILS

The unclaimed safe deposit box report submission must be filed to this office **before November 1<sup>st</sup>** of the report year ending June 30th.

**This office will not accept delivery of safekeeping contents by mail or in person from a holder.** Safekeeping contents will only be accepted after representatives from our office have reviewed the report and contents at your location. This office will contact you prior to the inspection.

Unclaimed Property Safe Deposit Box Reports must be prepared using the HRS Pro **Excel Template** file format and remitted via email to [Linda.Henderson@treas.nj.gov](mailto:Linda.Henderson@treas.nj.gov). Any safekeeping reports uploaded electronically using the NAUPA File format will be rejected. The HRS Pro software is available for download at [www.wagers.net](http://www.wagers.net). All report submissions must also include a UP-1S form which can be retrieved from:

<http://www.unclaimedproperty.nj.gov/pdf/safekeeping-up1s.pdf>

### Important Notes

- Each owner's contents must be reported individually.
- Each owner must also stand alone with regard to potential lien charges, sale expenses, and sale proceeds.
- Cash must be maintained in its original form, and not co-mingled with cash of other owners. It must not be converted to any other financial instrument.

If you have questions on safe deposit box reporting please e-mail your questions to:

[unclaimedreports@treas.nj.gov](mailto:unclaimedreports@treas.nj.gov) or [Linda.Henderson@treas.nj.gov](mailto:Linda.Henderson@treas.nj.gov)

### DUE DILIGENCE NOTICE

You are required to give a written notice to the apparent owner not more than 120 days nor less than 60 days before the report is filed provided that you have a last known address and the property is valued at \$ 50.00 or more (N.J.S.A. 46:30B-50).

### ABANDONMENT CRITERIA

A holder of unclaimed safe deposit box contents is required under N.J.S.A. 46:30B-45 to report the

contents to the State if the contents remain unclaimed by the owner for more than five years after the lease or rental period has expired.

### REPORT YEAR

The statutory cycle for safe deposit box contents is July 1 through June 30. The report year is the year in which the report is due (before November 1 following the 12-month period ending on June 30).

### CONTRABAND

If weapons or contraband items (guns, bullets, knives over 4 1/2 inches long, illegal drugs, etc.) are found at the time of drilling, the Holder should immediately notify the proper authorities. **Do not wait 5 years to inform the proper authorities!** Follow your internal policy regarding Contraband. The Holder must document the action taken.

### ESTIMATING VALUES

An estimated value must be provided for each individual tangible item listed on the report per N.J.A.C. 17:18-1.4.

### SALE BY HOLDER OF SAFEKEEPING CONTENTS

A holder of safekeeping contents may elect to conduct its own sale or auction (NJ 17:14A-51). If a holder conducts a sale or auction of safekeeping contents, the proceeds less any lien charges, storage costs, and advertising costs must be reported and remitted to the state five years after the lease or rental period has expired. The report must identify the individual items sold as well as items not sold on the safekeeping report. The excess proceeds must accompany the Unclaimed Safekeeping Report. The lien charges and sale expenses can only be deducted from each individual box/unit. The Holder may not add together proceeds from all box/units and seek total reimbursement for all lien charges and sale expenses. Proof of costs for each individual box/unit must be maintained by the holder. Each box/unit must be accounted for separately in all respects.

### DESTRUCTION OF CONTENTS

Contents that remain after a sale or auction may be destroyed by the holder **after** the items are verified as "worthless" by a UPA field representative (N.J.A.C. 17:18-1.6). This verification takes place after the report is filed but before the State takes possession of the items. The Holder will be contacted after the State reviews the report filing to provide destruction verification or schedule a time to review the reported items. Once items are deemed worthless by the UPA field rep they may be destroyed as the Holder sees fit (N.J.A.C. 17:18-1.6). Any remaining items will then be turned over to the State.

"Worthless" items, as determined by the UPA field representative, are typically personal letters, food items (of any type), clothing (exclusive of furs), dentures, eyeglasses, personal prosthetic devices, inexpensive trinkets, ashtrays, paperweights, High School/College textbooks, notebooks-with/without personal writing, personal snapshots/pictures, newspapers/magazines, personal documents, certificates, diplomas, receipts – gas/electric/telephone/rent, training manuals (any profession), paperback books, and paper clips/elastic bands (N.J.A.C. 17:18-1.4).



## RECORD RETENTION

A holder of unclaimed safekeeping contents is required to maintain records related to safekeeping items for a period of five years after the report is filed with the State. This includes any records related to the original postings, certifications by notary public, lien charges, details of a sale (if applicable), storage costs, advertising costs, the filed State of New Jersey Safe Deposit Box Audit Report or other records related to the safekeeping contents.

**STATE NEW JERSEY  
UNCLAIMED PROPERTY ADMINISTRATION  
CODES FOR SAFEKEEPING**

**TANGIBLE PROPERTY TYPE CODES**

<b><u>Code</u></b>	<b><u>Description</u></b>
BILL	CURRENCY – COLLECTABLE
BOND	BOND
CDT	CERTIFICATES OF DEPOSIT
CKS	CHECKS
CNS	COINS
COIN	COIN – COLLECTABLE
CSH	CURRENCY – DEPOSITABLE
FCUR	CURRENCY – FOREIGN
GEMS	GEMS
INGT	INGOT
IPP	IMPORTANT PAPERS
JEWL	JEWELRY
MISC	MISCELLANEOUS ITEMS
MSPA	MISCELLANEOUS PAPERS
SBOND	SAVINGS BOND
SCER	STOCK CERTIFICATES
STMP	STAMPS
SVWR	SILVERWARE

**OWNER TYPES CODES**

<b><u>Code</u></b>	<b><u>Description</u></b>
AG	AGGREGATE
OT	ALL OTHER
UN	UNKNOWN

**OWNER RELATION CODES**

<b><u>Code</u></b>	<b><u>Description</u></b>
AD	ADMINISTRATION
AF	ATTORNEY FOR
AG	AGENT FOR
AN	AND
AO	AND/OR
BF	BENEFICIARY
CC	CO-CONSERVATOR
CN	CONSERVATOR
EX	EXECUTOR/EXECUTRIX
FB	FOR THE BENEFIT FOR

**OWNER RELATIONS (cont.)**

<b><u>Code</u></b>	<b><u>Description</u></b>
GR	GUARDIAN FOR
IN	INSURED
JC	JOINT TENANTS (IN COMMON)
JT	JOINT TENANTS
OR	OR
PA	PAYEE
PO	POWER OF ATTORNEY
RE	REMITTER
SO	SOLE OWNER
TE	AS TRUSTEE FOR
UG	UGMA

UP-1S  
08-08  
Phone (609) 292-9200  
Fax (609) 984-0593

State of New Jersey  
Department of the Treasury  
Unclaimed Property  
P.O. Box 446  
Trenton, New Jersey 08625-0446



**UNCLAIMED PROPERTY SAFE DEPOSIT REPORT-HOLDER INFORMATION**

Property Abandoned as of: June 30, \_\_\_\_\_ Holder ID # \_\_\_\_\_  
Holder Federal ID #: \_\_\_\_\_

Business Code: \_\_\_\_\_ Agent Name \_\_\_\_\_

Holder Name & Mailing Address \_\_\_\_\_ Report Contact: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
Fax number: \_\_\_\_\_  
State of Incorporation: \_\_\_\_\_  
Date of Incorp: \_\_\_\_\_

Contact Mailing Address: \_\_\_\_\_

Report Contact E-mail Address: \_\_\_\_\_

If this report includes property held by subsidiary companies, attach a list of the names and Federal Tax ID numbers of those companies.  
\_\_\_\_\_

List the name(s) and Federal Tax ID number(s) of all previous holders of property if you are a successor. If you have changed your name during the time in which you held the property, list the prior name(s) and Federal Tax ID Number(s):

\_\_\_\_\_

Electronic Media  Paper Report UP-2  (20 properties or less)

**REPORT TOTAL**

CASH	NUMBER OF BOXES	NUMBER OF PAGES/MEDIA
\$ _____	_____	_____

**IF YOU ARE AUCTIONING SAFE DEPOSIT BOX CONTENTS, PLEASE ATTACH DETAIL.**

**CERTIFICATION:**

I hereby certify that this report was prepared on \_\_\_\_\_ and is a true and accurate statement of all unclaimed property held as of the close of the report cycle, updated for appropriate interest/income/dividends to the date of this report. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment according to the law.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR OFFICE USE ONLY**

Report Status: \_\_\_\_\_ Cash Remitted: \$ \_\_\_\_\_

Receipt IDs \_\_\_\_\_ Report ID: \_\_\_\_\_ Date: \_\_\_\_\_

Employee: \_\_\_\_\_

Owners Added Date: \_\_\_\_\_ Employee: \_\_\_\_\_ Cleared Date: \_\_\_\_\_ Employee: \_\_\_\_\_



## OWNER PAGE INSTRUCTIONS - UP3A

(Omit all Punctuation)

<b>HOLDER/BRANCH:</b>	Enter the holder name and branch location.
<b>PAGE NUMBER:</b>	Number pages of report 1 of 100, 2 of 100, etc.
<b>PROPERTY CODE:</b> other	The (Safety Deposit Code) SD01-safe deposit contents, SD02-safekeeping repositories, SD03-other tangible property.
<b>OWNER BOX/UNIT #:</b> holder.	The number of the Safe Deposit Box/Unit that was assigned by the holder.
<b>ABANDONED:</b> after the	The date the property was considered abandoned, which is 5 years after the owner's failure to pay rents due.
<b>HOLDER CHARGES:</b> time of	Lien Charges; means the amount due to the holder for rental to the removal of contents, and costs of opening, repairing, and restoration.
<b>STORAGE BOX NUMBER:</b> <i>only</i> ).	The number of the storage box that contains the box/unit ( <i>state use only</i> ).
<b>OWNER LAST NAME:</b>	Box/unit owner's last name.
<b>FIRST NAME:</b>	Owner's first name.
<b>MI:</b>	Owner's middle initial.
<b>SUFFIX:</b>	The owner is a Jr., Sr., etc.
<b>OWNER SS#/FID #:</b> identification	Box/unit owner's Social Security number. If company, federal number.
<b>NO. OF OWNERS:</b>	Input number of box/unit owners.
<b>TITLE/OTHER:</b>	Input complete account title (example: and/or, custodian, Mr/Mrs)
<b>ADDRESS 1:</b>	Street address of the owner.
<b>ADDRESS 2:</b> number	This is to continue the owner's address if needed. Include building or any additional information.
<b>CITY:</b>	City of the owner's address.
<b>STATE:</b>	State of the owner.
<b>ZIP:</b>	Zip code of the owner.

<b>COUNTRY:</b> America.	Country of residence of the owner, if other than United States of America.
<b>COMMENTS:</b> previous	Space to add any additional, relevant information not covered in previous fields.
<b>CATEGORY #:</b>	Select a category number from the provided category list.
<b>SUB-CATEGORY:</b> input	Select a sub-category from the provided category list. If not found, other with the closest category.
<b>QUANTITY:</b>	Number of items.
<b>DESCRIPTION OF ITEM:</b>	Detail the individual item with any pertinent information.
<b>ESTIMATED VALUE:</b>	Each individual item must list an estimated value