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of Public Accounts

Unclaimed Property Reporting Instructions

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Payment and Delivery

Texas law allows holders of unclaimed property to remit their payment in a number of ways. You may pay by check or pay electronically with an Automated Clearinghouse (ACH) debit or credit through the state's automated payment system, TEXNET. Holders who remit more than $100,000 in unclaimed property are encouraged to make their payments electronically.

One-time enrollment in TEXNET must be completed by May 31 to meet the July 1 payment deadline. Complete the *Unclaimed Property Holder Payor Form #53-316* located at comptroller.texas.gov/up/forms.php. Mail or fax the application to the Cash Management address shown on the form. If you are already enrolled for unclaimed property, go to https://texnet.cpa.state.tx.us, where you initiate your payment. Your remittance can be scheduled up to 30 days before your payment is due. The information is warehoused, and your funds are not transferred until the date you designate.

Missed Your TEXNET Payment Deadline?

When payment information for ACH debit transactions cannot be submitted before 6 p.m. (CST) on the bank business day before the due date, or when ACH credit with addenda transactions cannot be originated for settlement on the due date, you must use the following procedure to ensure a timely payment:

1. Call the Comptroller's office to report payment information as early as possible on the payment due date by calling the TEXNET hotline at 1-800-531-5441, ext. 3-3010. *This call is very important – without it, we will not have the necessary information to apply the payment to your unclaimed property account.*

2. Instruct your financial institution to wire transfer your payment to:

   Bank name: Texas Comptroller of Public Accounts
   Routing #: 114900164
   Account name: Texas Comptroller of Public Accounts
   Account #: 883083001

The Comptroller of Public Accounts is the receiving bank and is located in Austin, Texas. You must include your holder name and taxpayer identification number in the wire, as well as a contact person and phone number.

Checks should be made payable to:
Texas Comptroller of Public Accounts-Unclaimed Property

Remittances should be mailed to:	Physical address for courier delivery of remittance:
Texas Comptroller of Public Accounts Unclaimed Property Division P.O. Box 12019 Austin, Texas 78711-2019	Texas Comptroller of Public Accounts Unclaimed Property Division 111 E. 17th St. Austin, Texas 78774-0100

For questions or assistance, contact our Holder Reporting Section at:		
up.holder@cpa.texas.gov	OR	1-800-321-2274, option 5

Tangible Property

Deliver tangible property to:
Texas Comptroller of Public Accounts Unclaimed Property 208 E. 10th St., Room 232A Austin, Texas 78701-2407

For tangible property questions or assistance, contact the Safe Deposit Box staff at:		
unclaimed.auction@cpa.texas.gov	OR	1-800-531-5441, ext. 3-0988

Forms List

The following forms are published in this manual and may be photocopied and used:		
Holder Refund Request/Reimbursement Form	#53-116	Page 5
Holder Claim Form Supplement	#53-117	Page 6
Texas Unclaimed Property Payment Form	#53-119	Page 31

Using the Comptroller's Website

For Internet Access	Web Address
Secure File Transfer Portal	https://mycpa.cpa.state.tx.us/unclpropholder/welcomeAction.do?action=Holder
Reporting Overview	comptroller.texas.gov/up/reporting.php
Download Software	comptroller.texas.gov/up/up_disk.php

For Internet Access	Web Address
Unclaimed Property Forms	comptroller.texas.gov/up/forms.php
Texas Quick Start Reporting Guide	
TEXNET Enrollment Form	
Initiate ACH Debit or Credit (TEXNET)	https://texnet.cpa.state.tx.us/TXN_idlocpwd.asp?
Unclaimed Property Statutes	comptroller.texas.gov/up/forms/96-376.pdf
Search for Property and File a Claim	comptroller.texas.gov/up/ or ClaimItTexas.org *Select Search Unclaimed Property*
Online Express Reporting	comptroller.texas.gov/up/online_express.php

Chapter 1

General Information

Unclaimed Property Defined

Unclaimed property can be any financial asset that has been abandoned by the owner for periods of time ranging from one to 15 years. The abandonment period is the number of years that you hold the property before sending it to the Texas Comptroller of Public Accounts. The property type determines the length of the abandonment period.

Title 6 of the Texas Property Code governs the State of Texas Unclaimed Property Program. Chapters 72 through 75 apply to the reporting, delivery and claims processes for abandoned property. Chapter 76 applies only to unclaimed property held and reported by Texas counties, municipalities, independent school districts and junior colleges.

Common types of unclaimed property include:

- Payroll (one year abandonment period)
- Uncashed dividend or cashier's checks (three years)
- Stocks, bonds, mutual fund accounts (three years)
- Utility deposits (one year)
- Stored value cards (three years)
- Bank accounts and matured certificates of deposit (three years)
- Safe deposit box contents (five years)
- Insurance proceeds (three years)
- Demutualization proceeds (one year)
- Mineral interests or royalty payments (three years)
- Court deposits, trust funds, escrow accounts (three years)
- Money orders (three years)
- Traveler's checks (15 years)

Section 74.101 of the Texas Property Code requires all financial institutions, businesses, government entities and organizations that are holding unclaimed property belonging to Texas residents to file an unclaimed property report with the Comptroller's office by July 1 of each year. **Organizations that have determined they are not holding abandoned property are not required to file a negative report.**

Reporting Methods

Under Title 34 § 13.21 of the Texas Administrative Code, property reports must be submitted to the Comptroller's office in the required format via one of the approved online submission methods. Submission of data on CDs or diskettes is no longer permitted. This rule can be referenced at www.sos.state.tx.us/tac.

Your report may be submitted using these delivery methods:

- Online Express Reporting
- Secure File Transfer Portal

Texas uses the electronic reporting format developed by the National Association of Unclaimed Property Administrators (NAUPA2). **Files transmitted through the secure file transfer portal must be in this format.**

Unclaimed Property Reporting Software and Internet Filing

Your report can be created using any commercial reporting system that generates the file in the NAUPA2 format.

Our office offers free software to assist you in creating your report. This can be downloaded from comptroller.texas.gov/up/up_disk.php. After installing the software, enter your unclaimed property records directly into the application. The software also includes templates for importing your data from a spreadsheet or other source, saving you entry time and reducing errors. The user's guide can be accessed by clicking on any of the buttons throughout the application.

During the submission process, this system will automatically open your web browser and direct you to the webpage *Unclaimed Property Secure Holder Reporting*. Complete the form and click **Continue** to go to the *Unclaimed Property Secure Holder File Upload* page, where you will locate and upload your file. Holders using other unclaimed property software should transmit their file through our website by selecting secure file transfer at comptroller.texas.gov/up/online_express.php. After the transmission is complete, you will receive a message that assigns a confirmation number to your report. **This confirmation number must be included**

with your payment, whether you pay by check, wire or ACH debit/credit. If the transmission fails, a message will display indicating there was a problem. If your transmission continues to fail, please contact the Holder Reporting Section at 1-800-321-2274, option 5 for assistance.

To use the software, you need an IBM-compatible PC with at least a 166 Mhz (300 Mhz recommended) running Windows NT or higher. The minimum memory requirements are 64 MB of RAM and 40 MB of hard drive space.

To order the program software on a CD, contact us by email at up.holder@cpa.texas.gov or call our Holder Reporting Section at 1-800-321-2274, option 5.

Online Express Reporting

The Online Express Reporting system allows holders to enter unclaimed property reports directly into this web-based application. This method does not require you to download and install software, and no support from your IT staff is necessary. Most report data are available to owners as soon as your payment is verified.

After registering for a password protected account, you enter owner data into a secure environment and then submit your completed report. After the transmission is complete, you will receive a message assigning a confirmation number to your report. **This confirmation number must be included with your payment, whether you pay by check, wire or ACH debit/credit**.

You may apply for a User ID and password at comptroller.texas.gov/up/online_express.php.

Your Responsibilities as a Holder

Filing Deadlines and Extensions

Per Section 74.101 of the Texas Property Code, the deadline for filing your report and remitting your property is July 1 of every year.

Unclaimed property should not be reported until it has reached the required abandonment period, as of March 1 each year. You must hold property until the appropriate abandonment period has expired and include it in your next remittance to the state (see pages 35-36 for property type codes and abandonment periods).

Property that is due July 1 may be remitted any time after the annual cutoff date of March 1. Prompt filing allows us to process and upload reports so that rightful owners can claim their property. Refer to page 3 for information concerning interest and penalties on late reporting.

Customer Contact

Under Section 72.101(a) of the Texas Property Code and Title 34 § 13.3 of the Texas Administrative code, there are two criteria for reporting property as abandoned:	
1.	The property has remained unclaimed for the applicable abandonment period **and**
2.	The owner has not communicated, in writing or otherwise, regarding the property during the abandonment period.

The fact that mail is not returned to you by the post office does not, by itself, qualify as contact with the owner. When reviewing your records for abandoned property, look for the **last documented communication or other contact with the owner** or the last debit or credit generated by the owner on any property, not merely the property that is inactive. Contact with the owner may be established by mail, email, accessing an online account or by phone. In order to establish knowledge of owner communication, it is recommended that phone contact be documented in writing with the date and time of the conversation.

Notice by Property Holder Required

Section 74.1011 of the Texas Property Code requires holders to mail a notice to all owners of property over $250 that is due to be included on their annual report. The written notice must be mailed no later than May 1. If owners claim their property prior to remitting your report, please remember to delete their records from your list of reportable property before filing your annual report.

- The notice requirement does not apply to a holder that has already mailed a letter to the missing owner earlier in the abandonment period.
- If mail has been returned to you by the post office as a result of a previous mailing, a second notice to the last-known address is not required.
- A notice is not required if you do not have a record of an address.
- You are not required to mail notices to property owners entitled to $250 or less.
- **Your postage cost may be deducted from the cash amount owed to the missing owner**. Holders using commercial software products for creating their report in the NAUPA 2 format should enter Deduction Code MC for mailing cost in the Deduction Type field and the

actual postage cost in the Amount Deducted field. The net amount due the owner should be entered in the Amount Remitted field.

Holders using the Texas reporting software system will enter the postage deduction amount, and the software will calculate the Amount Remitted field. The application will only permit deductions on amounts that are more than $250.

- **Deductions for postage may not be made against property amounts that are $250 or less**.
- Postage deductions must be subtracted from each owner's property balance. A single postage deduction from your report total is not permitted.

A sample letter on page 9 can be modified to describe the specific type of property you are holding. Texas Property Code Section 74.1011 (a) requires that you include the following language in your letter to the owner:

1. You, the holder (insert company name), are holding the property; and
2. You, the holder (insert company name), may be required to deliver the property to the Comptroller's office on or before July 1 if the property is not claimed.

We encourage you to make efforts to locate owners early in the abandonment period. The only property you should remit to Texas is that for which there has been no contact with the owners as defined in the Texas Administrative Code Title 34 § 13.3.

Aggregate Reporting of Property Less Than $50

Section 74.101(d) allows holders to report individual owner records of less than $50 in the aggregate. You may combine any amounts under $50 **by property type** and provide a single total for each property type. Do not combine different property types into one aggregate record. **Mineral interests must never be aggregated**.

The property type code used on an aggregate record **should always end in "99"** (e.g., AC99 or IN99). In the description field of an aggregate record, list the number of properties that you combined for the aggregate entry and the property type. For example, an AC99 record with "15 AC01" entered in the description field indicates 15 checking accounts are aggregated on one record.

If an owner files a claim for an amount under $50 which you reported in the aggregate, our office may contact you for verification that the owner's property was included in your aggregate total.

While allowed by statute, aggregated property omits individual owner names. Without owner names, it is very difficult for Comptroller staff and owners to locate their property. For this reason, aggregating property is discouraged.

Retention of Records

Section 74.103 of the Texas Property Code requires all holders to retain unclaimed property records for 10 years after the property was reportable. You may be contacted by Comptroller staff to verify previously reported information.

It is also important that you keep records of owners' **last known addresses**, even though mail may have been returned by the post office. The information could later be used to assist claimants in verifying ownership of their property if the addresses are included on your report.

Provide Your Tax ID and Current Address

We encourage you to keep our office advised of your current address and any changes related to the contact person, department or branch responsible for filing your reports. Your contact information should also include a telephone number and email address. All correspondence should include your Federal Employer Identification Number (FEIN).

Interest and Penalty on Late Remittances

Sections 74.705 and 74.706 of the Texas Property Code provide that a person who fails to pay or deliver property on time shall pay interest and penalty from the date the property should have been paid until the date it is received in our office. Interest and penalty for late filing is based on the date the property is delivered to our office. It is recommended that you file a report immediately if you determine you are holding property that should have been delivered in previous years. The Comptroller's office will calculate the interest and penalty for you and forward a bill for any amount owed.

Filing for Reimbursements and Refunds

Section 74.502 of the Texas Property Code allows holders to pay a valid claim filed with a holder and request reimbursement for payment of that claim from the Comptroller's office. In the past, this has been referred to as a Holder Reimbursement Request or Holder Refund Request. In order to simplify and expedite payments back to the holder, these two processes have been merged into one. The Holder Refund Request Form #53-116 has been updated and has replaced the Holder Reimbursement Form #53-115. The Holder Claim Form Supplement #53-117 for multiple requests has not changed.

If the payment is going to an address different than the one you filed on your holder report form, make sure that you have included your authority to act.

Please email the completed form to unclaimed.property@cpa.texas.gov or fax it to 1-888-908-9991.

Assisting Claimants

The Texas Property Code does not impose a time limit by which the owners must file a claim for property return, once property has been delivered to the state. The option also exists for you to pay the claimants directly and then file for reimbursement from the Comptroller's office.

To provide the quickest return of owner's funds and to avoid the owner paying the 1.5 percent processing fee, please consider the refund/reimbursement option. Refer to the section above, Filing for Reimbursements and Refunds, for more information.

When the reimbursement/refund process is not appropriate, please direct potential claimants to contact our office for a claim form. NOTE: We cannot provide claim forms to third parties. We must deal directly with the claimant.

Call or write:
Texas Comptroller of Public Accounts Unclaimed Property Research Section P.O. Box 12046 Austin, Texas 78711-2046 1-800-321-2274 or 512-936-4125, ext. 6-4125

Verifying Ownership

The Comptroller's office is committed to processing and paying all unclaimed property claims as soon as possible. Per Section 74.501 of the Texas Property Code, claimants are required to provide sufficient proof and documentation to substantiate ownership and entitlement to payment. Proof provided by claimants is compared with owner information and property descriptions provided by you, the reporting company or institution.

All available information that identifies owners and properties that you can list will help us avoid contacting you during the claims process. Social Security numbers, last known addresses and property descriptions are three of the most common items used to verify ownership during the claims process and are required to be reported under Section 74.101 of the Texas Property Code.

Comptroller of Public Accounts FORM 53-116 (Rev.10-09/3)

TEXAS UNCLAIMED PROPERTY

HOLDER REFUND REQUEST FORM

(For Property Reported in Error)

COMPTROLLER OF PUBLIC ACCOUNTS
Unclaimed Property Division
Claims Section
P.O. Box 12046
Austin, TX 78711-2046

HOLDER INFORMATION

Holder name		Tax ID number	
Mailing address			
City		State	ZIP code
E-mail address		FAX number *(Area code and number)* ( )	
Department	Phone *(Area code and number)* ( )		Extension

Reason property was reported in error

_____

_____

_____

PROPERTY INFORMATION

Report year	Report amount	Property type code	Aggregate ☐ YES ☐ NO	Property amount	Number of shares
Owner name as indicated on report					
Owner address					
Property description					

Based upon my personal knowledge, the information provided and set forth above on this form is true and correct.

sign here ▶ Holder signature	Date
Print name	Title

If you have any questions regarding Unclaimed Property, you can call (800) 321-2274 or (512) 463-3040.
Our FAX number is (512) 936-6224 or (888) 908-9991.

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone number listed on this form.

TEXAS UNCLAIMED PROPERTY

HOLDER CLAIM FORM SUPPLEMENT

(to be used with the Holder Refund Request Form or the Holder Reimbursement Request Form)

HOLDER INFORMATION	
Holder Name:	Tax ID Number:

PROPERTY INFORMATION						
Report Year:	Report Amount:	Property Type:	Aggregate: ☐Yes ☐No	Property Amount:	Claim Amount:	No. of Shares:
Owner Name as Indicated on Report:				Owner Address:		
Property Description:						

PROPERTY INFORMATION						
Report Year:	Report Amount:	Property Type:	Aggregate: ☐Yes ☐No	Property Amount:	Claim Amount:	No. of Shares:
Owner Name as Indicated on Report:				Owner Address:		
Property Description:						

PROPERTY INFORMATION						
Report Year:	Report Amount:	Property Type:	Aggregate: ☐Yes ☐No	Property Amount:	Claim Amount:	No. of Shares:
Owner Name as Indicated on Report:				Owner Address:		
Property Description:						

PROPERTY INFORMATION						
Report Year:	Report Amount:	Property Type:	Aggregate: ☐Yes ☐No	Property Amount:	Claim Amount:	No. of Shares:
Owner Name as Indicated on Report:				Owner Address:		
Property Description:						

Chapter 2

Property-Specific Reporting

Reporting Uncashed Checks and Other Amounts Owed

Wages and Uncashed Checks

Section 72.1015 of the Texas Property Code provides that unclaimed wages have an abandonment period of one year. The one-year period applies to all methods of payroll distribution, including checks and payroll cards.

All other types of uncashed checks are considered unclaimed property after a period of three years, per Section 72.101 of the Texas Property Code. The abandonment period commences on the date of last contact with the payee or the check issue date. If an actual check was not issued, use the date the amount was first payable to the owner. Reissuing a check does not change the date it should be remitted to the Comptroller's office, as that does not constitute contact with the owner, as defined by Title 34 § 13.3 of the Texas Administrative Code. The abandonment period still begins on the **original** date the amount was owed to the missing owner.

Credit Balances

Credit balances that may or may not have been reduced to check form are also reportable as unclaimed property under Section 72.101 of the Texas Property Code. The period of abandonment for this property type is three years and commences on the date of last contact with the company or individual. Balances owed to current customers should not be reported. However, if you have lost contact with customers, use the test on this page to determine if the credit balances should be included in your report. Please note that Texas has no statutory provisions that exempt reporting of unclaimed business-to-business credits.

Rebates and Discounts

Rebates and discounts that have not been refunded to customers are another type of unclaimed property with a three-year abandonment period. However, if the consumer never completes the requirements necessary to receive payment (e.g., submits their request with a sales receipt by a specific date), the rebate or discount would not be considered unclaimed property.

Other Amounts Owed

All other types of personal property, which include accounts payable items, have a three-year abandonment period. Uncashed vendor checks are the type most often reported. Texas Property Code does not have an express provision that exempts business-to-business credits, but balances owed to current vendors should not be reported. You should only report those vendors with which you have had no contact for three years.

The Other Amounts Owed category also includes, but is not limited to, uncashed expense checks, customer overpayments, unrefunded overcharges and any other miscellaneous outstanding checks.

For your July 1 report, use the following test to determine if a property is reportable:	
As of the immediate past March 1:	
1.	The property has remained unclaimed for at least three years (one year if wages).
2.	The owner has not communicated, in writing or otherwise, regarding the property during the abandonment period.

Owner contact may be established by mail, email, accessing an online account or by phone. Telephone calls, however, should be documented in a log that states the dates and times you spoke directly with the payee per Texas Administrative Code Title 34 §13.3.

Mail Not Returned by Post Office

Under the Texas Administrative Code Title 34 §13.3, the fact that mail is not returned to you by the post office does not, by itself, qualify as contact with that owner or activity on the account. When reviewing your records for abandoned property, look for the last documented communication with the owner. Contact with the owner may be established by mail, email, accessing an online account or phone. Phone contact must be documented in writing with the date and time of the conversation.

Property Type Codes and Property Descriptions

Texas Administrative Code Title 34 §13.21 requires that property be submitted to the Comptroller's offfice in the NAUPA2 format.

Select the property type code from pages 35-36 that best describes the original property of the missing owner when preparing your report. Use the miscellaneous outstanding check code (MS16) only as a last resort when the nature of the uncashed check is truly unknown.

The list of property types below describes some of the more common types of unclaimed checks and miscellaneous amounts you may be holding for missing owners.	
Cashier's checks (CK01) (For financial institutions only)	CD interest checks (CK16) (For financial institutions only)
Refunds due (MS11)	Royalty payments (MI02)
Customer overpayments (MS05)	Utility refunds (UT03)
Dividends (SC01,TR02)	Accounts payable (MS08)
Insurance claim payments (IN01, IN02)	Wages; commissions (MS01, MS02)
Insurance death benefits (IN03)	Payment for goods or services (MS04)
Pension checks (CK11)	Stored value cards (MS12)
Please refer to the table that begins on page 39 for the specific information required in the description field for each property type.	

Due Diligence Letter for Amounts Greater than $250

Under Section 74.1011 of the Texas Property Code, due diligence is a requirement on unclaimed property valued at more than $250. Holders must mail a written notice to the owner, no later than May 1 before remitting their property to the Comptroller's office the following July.

We encourage you to make efforts to locate owners early in the abandonment period. The only property you should remit is that for which the whereabouts of the owners are truly unknown.

Refer to Chapter 1 for requirements regarding due diligence. The sample letter below can be modified to describe the specific type of property you are holding.

SAMPLE

Date

Missing Owner Name
Missing Owner Last-Known Address
City in Texas, Texas 77000

Our records show that we, XYZ Company, are holding unclaimed property that may belong to you. We also have not had direct contact with you since mm/dd/yyyy. The check or identifying number for the $ 0,000.00 we are holding is Nbr. 123456 and the item is dated mm/dd/yyyy.

Under Texas state law, we may be required to deliver this property to the Texas Comptroller of Public Accounts, on or before July 1 if the property is not claimed. Please complete the information below and return this letter to XYZ Company no later than mm/dd/yyyy, so that we may meet our unclaimed property reporting obligations. Do not forget to sign and date your response.

_____ I am entitled to the above referenced property. Please issue a new check and mail to the following address: _____
_____
_____

_____ I am not entitled to the above referenced funds, or these funds have already been paid to me.

_____ I am aware of these funds and choose not to claim them at the present time.

_____ Please change the address on my account to: _____
_____
_____

_____ _____
Owner signature Date signed

Your response is appreciated. Please contact us at 999-999-9999 if you have any questions.

Sincerely,

XYZ Company

Property Reported by Financial Institutions

Financial institutions include banks, savings and loans, state credit unions and federal credit unions. Organizations such as federal land banks or personal finance companies are not included in this group for the purposes of this chapter.

Abandonment Periods

Property reportable by financial institutions has abandonment periods ranging from one to five years.

Abandonment Period	Property Type
One Year Property:	Wages have an abandonment period of one year.
Three Year Property:	Includes, but is not limited to • all types of checking and savings accounts, • matured certificates of deposit, • money orders and most types of uncashed checks, • trust-related properties, investment and escrow accounts, • all types of securities-related properties, • sums payable under pension and profit-sharing plans, • safekeeping properties, • loan collateral, and • miscellaneous types of unclaimed property such as accounts payable checks and unidentified deposits.
Five Year Property:	Abandoned safe deposit box contents.

Customer Contact and Holder Notice Requirements

Under Section 72.101 of the Texas Property Code and Title 34 §13.3 of the Texas Administrative Code, there are **two** criteria for property to be reported as abandoned: there has been no customer contact during the applicable abandonment period **and** the property has remained unclaimed for the applicable abandonment period.

We encourage you to stay in touch with all of your customers, regardless of their account balance or the value of their unclaimed property. When there has been no documented contact or owner generated activity for one year, consider mailing confirmation letters at the beginning of the abandonment period. Refer to the sample letter on page 11. It can be easily adapted for use with other property types such as safe deposit box contents, certificates of deposit or securities-related property.

If customers respond to your letters, you are excused from reporting their property and the abandonment periods start over on the date of their response. Deposit accounts may not be service charged unless you have had contact with the owners during the past year.

You are required to mail due diligence letters on all types of unclaimed property valued at more than $250. The letters must be mailed no later than May 1 before remitting the property in July. Refer to Chapter 1 for requirements regarding due diligence. The sample letter on page 11 can be modified to describe the specific type of property you are reporting. For unclaimed checks and other miscellaneous types of unclaimed property, refer to the sample letter on page 9. Remember, the notice requirement does not apply if you have already mailed a letter to the missing owner or when the property value is $250 or less. Deductions for postage may only be made against property amounts that are greater than $250.

Mail Not Returned by Post Office

Under the Texas Administrative Code Title 34 § 13.3, the fact that mail is **not** returned to you by the post office does not, by itself, qualify as contact with that owner or activity on the account. When reviewing your records for abandoned property, look for the last documented communication with the owner or the last debit or credit generated **by the owner** on **any** account or safe deposit box, not merely an account that is inactive. Contact with the owner may be established by mail, email, accessing an online account or phone. Phone contact should be documented in writing with the date and time of the conversation.

SAMPLE

Date

Missing Owner Name
Missing Owner Last-Known Address
City in Texas, Texas 77000

It is the policy of Any Town Bank to review and update our account records periodically. Our last record of activity by you on your account Nbr. 12345 was on mm/dd/yyyy. It has also been more than a year since we have had direct contact with you.

Please complete the information below and return this letter to Any Town Bank no later than mm/dd/yyyy, so that we may meet our unclaimed property reporting obligations. Do not forget to sign and date your response.

_____ The address listed above is correct, and I am aware of the account.

_____ Please change the account address to read as follows:
_____
_____
_____

_____ I wish to close the account. Please send a check for the close-out amount to:
_____
_____
_____

_____ _____
Owner signature Date signed

Under Texas state law, we may be required to deliver this property to the Texas Comptroller of Public Accounts, on or before July 1, _____, if we do not hear from you and your account continues to show no owner-generated activity.

Your response is appreciated. Please contact us at 999-999-9999 or visit us in person at the bank if you have any questions.

Sincerely,

Any Town Bank

Other Methods of Verifying Whereabouts of Owners

Before mailing confirmation letters, remember there are other methods by which you may document your knowledge of the whereabouts of owners even though there has been no owner-generated activity, such as letters or phone calls initiated by the owners. If your institution maintains any type of customer profile record for each account holder, the field for last contact date should be protected with very limited access. Designated employees should be notified in writing of current contact and be responsible for updating as appropriate.

> Customer profiles that are properly updated and maintained are your best documentation of contact.
>
> Contact or activity on any one account should update the last contact date on all accounts.

Other methods the Comptroller's office recognizes are:

- Cross referencing of your records to show that the individuals have other active accounts with your institution if customer profiles are not available
- Signed W-9 Forms, change of address notices or other correspondence from the customers
- A telephone log that states the dates and times you spoke directly with the account owners
- ACH debits or credits generated by the owner
- Contact with the owner may be established by mail, email, accessing an online account or by phone. Phone contact should be documented in writing with the date and time of the conversation.

Internal credits (e.g., for certificates of deposit interest) or debits (e.g., for safe deposit box rent) generated by your institution are not sufficient for verification of owner activity.

> **Remember:** If you have had contact with the owners, do not report them.

Certificates of Deposit

Section 73.101 of the Texas Property Code provides that the period of abandonment for matured certificates of deposit is three years. The abandonment period begins on the day following the **first** maturity of the certificates – that is, the day following the end of the first term. Thus, abandoned certificates of deposit must be reported three years from the dates the owners were first able to recover the funds without penalties.

For certificates of deposit to be considered abandoned, there must not be any customer contact for 3 years. If owners of certificates of deposit have other active accounts with your institution, or you have other contact with them, **do not** report or remit their certificates.

To facilitate your review of certificates of deposit for possible abandonment, a report should be generated listing all certificates with a first maturity date three years prior to the cutoff date of March 1 of that year. Various resources can be used to verify the last contact date with the customer. Refer to the previous section for suggestions.

If none of these resources record current contact, due diligence letters must be mailed to the customers if the value of the certificate of deposit is more than $250. Slight modifications to the letter on page 11 should be made to alter the account type and the period of no contact. The letters should be mailed, ideally, in early March to allow ample time for your customers to reply.

The due date for unclaimed property reporting is July 1 of each year. We recommend your list of customers with whom no contact has been reestablished be relayed to the person responsible for preparing your institution's report by June 1 (or whenever an internal deadline is set). All the information that you can provide for each customer will assist in verifying ownership when a claim is generated. Their name (including all additional owner names), last known address, Social Security number and the CD number must be included as required by Section 74.101 of the Texas Property Code.

When reporting automatically renewable certificates of deposit, you may hold the funds until the next maturity.

NOTE: Automatically renewable certificates of deposit have the same reporting criteria as other certificates of deposit. If you have had no contact with the owner for three years from the day following the first maturity, the certificates should be remitted. Depositing the CD interest in another account that has no activity or the non-return of interest checks by the post office does not constitute contact.

REMEMBER: If owners of certificates of deposit have other active accounts with your institution, or you have other contact with them, do not report or remit their certificates.

Individual Retirement Accounts

Individual retirement accounts (IRAs) have an abandonment period of three years, which begins on the **mandatory distribution date** of the Required Minimum Distribution (RMD). Under federal law, the mandatory distribution date is April 1 of the calendar year following the calendar year in which the owner of the IRA reaches age 70½.

Any traditional IRAs unclaimed for more than three years from the mandatory distribution date, as of March 1, should be included on the July 1 report. If an event, such as death of an owner, occurs prior to the owner reaching age 70½, commence the abandonment period from the date of the owner's death, if the existence or whereabouts of any beneficiaries is unknown to you.

Roth IRAs are usually not reportable, since the owners are never required to take mandatory distributions at any age during their lifetime. However, if an owner fails to cash a distribution, the three-year abandonment period would begin on the date the amount was payable.

If the owner of a Roth IRA is deceased, federal tax laws generally require that the funds be distributed to the beneficiaries no later than the end of the fifth year following the owner's death. If the whereabouts of any beneficiaries is unknown to you, commence the abandonment period from the date of the owner's death.

Corporate Trust Property and Paying Agent Accounts

Separate reports must be filed for **each** issue of stock, and **each** issuing company's FEIN must be provided. This requirement does not apply to bearer bonds, which may be combined on one report using your institution's tax ID.

All other requirements for reporting securities-related property should be followed. Refer to pages 24-27 for complete instructions.

Unclaimed Loan Collateral

Unclaimed loan collateral has an abandonment period of three years. This period begins on the date the loan was paid in full.

There are two criteria for collateral to be reported as abandoned:	
1.	The loan has been paid in full or charged off **and**
2.	There has been no customer contact for three years.

Each time collateral in the vault is physically inventoried and matched to the collateral file receipts, items that cannot be matched to an unpaid loan should be identified. These items should be audited for the time span from payoff date. Letters should be mailed to the customers, reminding them to collect their collateral. The sample letter on page 11 can be modified to serve this purpose. Any items not retrieved are reportable as unclaimed property after the three year abandonment has passed. If a customer has other active accounts at your institution or responds to the notification letter, their property should not be reported. Refer to page 12 for other methods you may use to document your knowledge of the whereabouts of owners.

Your records should be reviewed for unclaimed collateral as of March 1 each year. The report is due each July 1. Therefore, your cross referencing for other active accounts and notification efforts should be completed by June 1 to provide ample time for preparing the unclaimed property report.

When reporting unclaimed loan collateral, two property type codes are available. Select property code **SD04** for **tangible** property set aside for a loan. Examples of tangible collateral are jewelry, stock certificates, deeds, etc. All requirements for reporting and remitting safe deposit or safekeeping property must be followed. Refer to page 14 for instructions.

Loan collateral that will be remitted as **cash** should be coded with property code **MS13**. Examples of cash loan collateral are savings accounts, certificates of deposit, etc.

The following information is needed in the description field when reporting MS13 loan collateral:

- Collateral receipt number
- Loan number
- Description of collateral (e.g., issuing bank and certificate number for certificate of deposit; bank name and account number for bank account)

The person or entity that pledged the loan collateral should be listed as the owner of the property. If the loan was in the name of a person or entity other than the owner of the collateral, enter the loan name in the description field of the report.

NOTE: For charged off or defaulted loans, any amount of money received for the collateral that exceeded the amount of the unpaid loan must be remitted to the Comptroller's office.

Reporting Safe Deposit Boxes and Safekeeping Property

Per Section 73.101 of the Texas Property Code, safe deposit box contents held by depositories that have remained unclaimed by the owners for five years should be reported on July 1 of every year. Safekeeping properties, loan collateral and any other tangible properties not held in safe deposit boxes should be reported after remaining unclaimed for three years.

The three or five year abandonment periods commence on the date of last contact with the property owners.	
Safe deposit box contents	Calculate five years from the date the last rental payments expired (i.e., the rental payment then **due** went unpaid).
Unclaimed loan collateral	Calculate three years from the dates the loans were paid in full and the collateral was returnable to the borrowers.
Safekeeping properties	Calculate three years from the dates of last contact with the owners.

REMEMBER: If the owners have other active accounts at your institution or there is other evidence of contact, do not report their property, even though the abandonment criteria are met.

NOTE: All boxes should be drilled and inventoried prior to preparing your report.

Do not forward safe deposit box contents, safekeeping properties, tangible loan collateral or inventory sheets with your July 1 report.

You will be assigned a delivery date and will receive a notice approximately 30 days before your scheduled date. Be sure to include an email address with your report. The delivery notice may be sent via email.

Preparing Your Report

Texas Administrative Code Title 34 §13.1 requires safe deposit box contents or safekeeping property to be reported electronically. The report must include the names and addresses of the missing owners, the total face value of all U.S. cash and the box number or safekeeping receipt number. Refer to pages 1 and 2 for more information on electronic reporting, or visit our website at comptroller.texas.gov/up/reporting.php.

NOTE: If box contents from multiple branches are being reported by a central location, all of the contents must be shipped together from that central location. The shipment may include multiple packages.

Inventories and Delivery of Property

The property of each owner must be packaged in an envelope. The inventory sheet should be attached to the outside of the envelope. The outside of each envelope should have the property owner's name and the box number (or safekeeping receipt number). Please use the template on page 16 for the inventory sheet included with the contents. An electronic copy of the template is also available on our website.

Complete an inventory sheet for each owner by entering the quantity in the applicable categories listed on the next page. Please follow the specified guidelines for each category.

Guidelines for Inventory Categories	
Category	Guidelines
Papers:	Do not itemize papers of no value.
Military Discharge Papers and Wills:	Both should be originals. Wills should be signed.
U.S. Cash:	Include the face value of all U.S. coins and currency in the box or safekeeping envelope. Do not send checks in place of actual cash. Do not run coins through a counting machine.
Foreign Coins:	Country of origin or face value is not required.
Foreign Currency:	Country of origin or face value is not required.
Rings:	The description of each item is not required.
Bracelets:	The description of each item is not required.
Necklaces/Pendants:	The description of each item is not required.
Earrings:	The description of each item is not required.
Pins:	The description of each item is not required.
Wrist Watches/Pocket Watches:	The description of each item is not required.
Savings Bonds:	Include the face value and a quantity of all bonds in the box.
Securities:	Securities category includes stock certificates, interest coupons, etc. When describing securities-related properties, include the registered owners' names and names of the security issuers.
Miscellaneous Items:	Include a brief description of any items that do not fall into the above categories. This could include firearms and/or controlled substances that will require special handling. You must contact your local law enforcement agency if firearms or controlled substances are found in safe deposit boxes. Firearms must NOT be sent to the Comptroller's office until police have unloaded the weapons. Your local law enforcement agency should confiscate any controlled substances and any live ammunition. DO NOT send these items to the Comptroller's office. Include a letter with the inventory sheets, explaining that those items were found but turned over to your local law enforcement agency.

Please account for all properties reported in July. If an owner is reported and customer contact is made before the delivery date, include an updated owner listing or letter with your delivery, stating the property was returned to the owner.

Mail or deliver tangible property to:	For questions or assistance, contact Safe Deposit Box staff at:
Texas Comptroller of Public Accounts Unclaimed Property 208 E. 10th St., Room 232A Austin, Texas 78701-2407	unclaimed.auction@cpa.texas.gov or 1-800-531-5441, ext. 3-0988

Deliver your contents by your assigned delivery date. Please do not use the United States Postal Service to ship contents. All contents must be sent by a courier service. If you do not use a courier service, your delivery will not be indemnified. Please ship all packages signature required upon delivery. When shipped, please send an email confirmation with tracking information to unclaimed.auction@cpa.texas.gov.

TEXAS UNCLAIMED PROPERTY STANDARDIZED INVENTORY SHEET

Box Number: _____

Date: _____

Time: _____

Bank Name: _____

Renter: _____

QTY	INVENTORY
	Miscellaneous Papers (deeds, insurance, marriage licenses)
	Original Signed Wills or Original Military Discharge Papers
	U.S. Cash (face value of coins and currency)
	Foreign Coins
	Foreign Currency
	Rings
	Bracelets
	Necklaces/Pendants
	Earrings (pair = 1, single = 1)
	Pins
	Wrist Watches/Pocket Watches
	Savings Bonds [ ] Face Value of all Bonds
	Securities (include issue name below)
	Miscellaneous Items (include description below)

Issue Name:

Description:

How To Ship Reported Tangible Property

- If property is reported from a central location, it must be shipped together. The shipment may include multiple packages.
- All contents must be sent by courier service. Please do not use the United States Postal Service to ship contents.
- Please ship all packages signature required upon delivery.
- When shipped, please send an email confirmation with the tracking information to unclaimed.auction@cpa.texas.gov.
- Please initial each property on the Uninventoried Boxes Holder Report as it is packed in the shipping container. Place the report in the top of the shipping container that holds those properties.
- If any property on the report is not included in the shipping container, please note why.
- Please do not include any property that is not on the Uninventoried Boxes Holder Report.
- If any property has U.S. cash with a face value of $1,000.00 or over please highlight the property on the Uninventoried Boxes Holder Report.
- Fill out the Safe Deposit Box Remittance Form.
- Place the Safe Deposit Box Remittance Form in the top of shipping container number one.

Please Ship To:

Texas Comptroller Of Public Accounts
Unclaimed Property
208 E. 10th Street, Room 232A
Austin, Texas 78701-2407

Safe Deposit Box Remittance

HOLDER FEDERAL EMPLOYER IDENTIFICATION NUMBER

_____

HOLDER NAME AND ADDRESS

_____

_____

_____

HOLDER PHONE NUMBER

_____

NUMBER OF SHIPPING CONTAINERS

_____

NUMBER OF PROPERTIES REPORTED

_____

NUMBER OF PROPERTIES REMITTED

_____

NUMBER OF PROPERTIES WITH CASH VALUE OVER $1,000.00

_____

THE PROPERTY DELIVERED IS A COMPLETE AND CORRECT REMITTANCE OF ALL REPORTED TANGIBLE PROPERTY

_____

HOLDER REPRESENTATIVE

_____

TITLE

Reporting Mineral Proceeds

Per Section 75.101 of the Texas Property Code, the abandonment period for unclaimed mineral proceeds is three years and commences on the date you were first unable to make payment to the owner because you had lost contact. This could be the date of an uncashed check, the date of a returned check or the date the owner's funds are put into suspense.

Review your records as of March 1 of the current year, and determine all property for which the whereabouts of the owner has been unknown for three years or longer. Your report, with complete owner information and remittance, is due each July 1.

Due diligence letters should be mailed to owners whose property you plan to report the following July. The notice requirement is only for owners whose property is valued at more than $250, and the mailing must be completed no later than May 1. Owners have the months of March through June to claim their property from you. Remember to delete claimants from your list of reportable owners before filing your July 1 report.

Refer to Chapter 1 for requirements regarding due diligence. A sample letter on page 9 can be modified to describe the specific type of property you are holding. The letter requirement applies only to property that is being reported on your annual report for the first time. Once a letter has been mailed to a missing owner, the due diligence requirement has been satisfied. Letters are not required for ongoing production paid to the owner after their name has been reported to the state.

Texas is considered a Current Pay State for unclaimed property reporting. This means the first time you report a missing owner, you remit the total net amount you are holding for that owner, as of the date of your remittance, even though the three-year abandonment period may not have run on the entire balance they are owed. The statutory provision for this requirement can be found in Title 6, Texas Property Code, Section 75.101 (a)-(b).

Property that must be remitted is not limited to royalties held in suspense. You must also review your records for abandoned working interests, delay rentals, overriding royalties, etc. Refer to Chapter 4 for a complete list of property types. Your revenue accounting department may have information on returned or uncashed checks for owners not yet in suspense.

Oil and gas companies are also required to report other types of property besides mineral proceeds. Examples of other property types are securities and securities-related cash, expense checks, accounts payable, employee wages (one-year abandonment period) and miscellaneous outstanding checks.

Reminders:	
1.	**Do not aggregate amounts less than $50.**
2.	Do not include an owner when the cumulative net amount is negative.
3.	The owner number you use to identify an individual in your records is the first and most important information you should list in the property account number (description) field of your report.
4.	Do not reduce the total amount due for all owners by subtracting the owners with a negative balance.
5.	Do not report owners who are in suspense for legal or other reasons **if you have had contact with them during the preceding three years**.
6.	Remit the total net amount you are holding for each owner as of the date of your remittance to the Comptroller's office, even though the three year abandonment period has not yet run on the entire balance due the owner, as long as the oldest payment due is more than three years old.
7.	Each owner should be listed only once on your report with the net amount due that owner for all lease/wells **combined in one total**.

Continuing Payments Due Owners

After you have remitted money on behalf of a missing owner, any additional amounts that accrue in subsequent years must also be reported, as required by Section 75.101 of the Texas Property Code. You must hold monthly checks until July 1 and include them on your annual report. Continuing production payments should be reported with property type code MI10.

Separate current production reports are no longer accepted. Please contact our Holder Reporting Section at 1-800-321-2274, option 5 if you have any questions.

Reminders for Current Production Reporting	
1.	Use the standard NAUPA Property Type Codes MI01 through MI09 the first time you report a missing owner on your annual report. In subsequent years, when remitting proceeds for that same owner, use Property Type Code MI10.
2.	Please submit one check for the total due all owners.
3.	The grand total due each owner should be provided, even though the owner may have more than one interest in multiple properties or wells.
4.	Do not continue to send current production payments to our office for any owner that has contacted you.

Escrow Funds Reported by Title Companies

Any funds, including escrow accounts, which have not been claimed and for which there has been no activity or current contact with the owner for three years, must be reported. Funds in active litigation should not be reported. Your report and remittance are due every July 1. The three-year abandonment period commences on the date of last contact with the owner or on the date of the last owner-generated activity.

Due diligence is a requirement on unclaimed property valued at more than $250. Title companies must mail a written notice to the owner, no later than May 1, before remitting their property the following July. Refer to Chapter 1 for requirements regarding due diligence. A sample letter on page 9 can be modified to describe the specific type of property you are holding.

Earnest Money

The Texas Department of Insurance advises that disputed earnest money should be interpleaded into the appropriate court registry. Even in a situation where one of the claimants cannot be located, the court may be able to enter a default judgment disposing of the earnest money.

Escrow balances include accounts where you hold money because of the nonperformance of the conditions of the escrow agreement. In transactions involving earnest money, both the buyer and the seller have an undivided interest in the entire amount. Therefore, both the buyer and the seller are considered the owner under the statute, and both parties' names should be listed on your report. The person who placed the money in escrow, usually the buyer, should be reported as the primary owner. The other parties should be listed as additional owners. However, if you have communicated with both the buyer and the seller within the last three years, and they cannot agree on the disposition of the funds, the account would not be unclaimed and should not be remitted.

If the contract stipulates that the seller may claim the funds under specific conditions, and documenting evidence in your file indicates that those conditions exist, the seller's name would then be listed as the owner on your report. The buyer would not be listed as an additional owner.

If you have contact with one party but a release cannot be secured from the missing party, the funds should be reported three years from the date of last contact with the missing party or date of scheduled closing. If one party believes he is entitled to the funds, his claim is not diminished when the funds are remitted. If you have contact with both the buyer and the seller, the funds should not be reported.

Other Escrow Funds

Generally, amounts placed in escrow at closing should be reported in the name of the party who provided the funds. A portion of the seller's payoff held to ensure all taxes were paid and repairs were completed is one example. Once the taxes are paid, repairs are made or other conditions of the escrow agreement are met and funds remain unclaimed, the seller's name would be reported as the owner of the unclaimed amount. The buyer would not be entitled to the funds.

NOTE: Service or maintenance fees may not be deducted from funds that are subsequently reported as unclaimed property unless stipulated in the contract and acknowledged by the signatures on the contract.

What Property Should You Report?

Title companies should also review their records for other types of unclaimed property, such as wages and uncashed checks. All property not previously reported to the Comptroller's office that is unclaimed for the applicable period of abandonment or longer should be included in your report. If an actual check was not issued, use the date the item was payable to the owner. Reissuing a check does not change the date it should be remitted. The abandonment period still begins on the original date the amount was payable to the owner.

When examining your records, use the last entry or activity generated by the owner or the date of documentable contact with the owner to commence the abandonment period. If the property type does not generate owner activity, use the date the item was payable or distributable to the owner.

NOTE: In all cases, the amount reported on your remittance report will be the amount due the owner as of the date of your remittance.

Earnest money and other escrow funds should be reported using property type code TR04. For other types of property you report, select the property type code that would best describe the original property of the missing owner. The miscellaneous outstanding check code (MS16) should be used only as a last resort when the nature of the uncashed check is truly unknown.

When available, the Social Security number and last known address should be provided for all unclaimed checks you remit. Providing adequate information at the time you report and remit the property will reduce or eliminate the need for future contact with the Comptroller's office or the claimant.

Electric Cooperatives

Electric cooperatives reporting capital credits (UT04) on a remittance report should enter the numeric COUNTY code in the county field so that redirected funds can be properly allocated to each owner's county of residence. County codes should not be included on scholarship reports, energy efficiency assistance reports or economic development reports. When entering county codes, be sure to use all three digits (i.e., 005, 027, 099). Refunds (UT03) do not require a county code.

If you have the county code information available for the aggregated capital credits, create a separate aggregate record for each county and enter the county name in the description field.

Remember that due diligence has been added as a requirement on unclaimed property valued at more than $250. Holders must mail a written notice to the owner, no later than May 1, before remitting their property to the Comptroller's office the following July. Refer to Chapter 1 for requirements regarding due diligence. The sample letter on page 9 can be modified to describe the specific type of property you are holding.

Insurance Related Property

All types of insurance companies should follow the general guidelines for reporting that begin on page 32. The cutoff date for reviewing your records is March 1 of every year. Your report and remittance are due July 1 of every year.

Life insurance companies engaged in the business of insurance in the state of Texas should review and remit unclaimed property as required by Chapter 1109 of the Insurance Code. Under this statute, life insurance companies that on June 30 hold unclaimed property are required to file a report of that property by the following November 1.

Under Section 74.1011 of the Property Code, due diligence is a requirement for non-life insurance companies on unclaimed property valued at more than $250. Holders must mail a written notice to the owner, no later than May 1, before remitting their property the following July.

We encourage you to make efforts to locate owners early in the abandonment period. The only property you should remit to Texas is that which has remained unclaimed for the applicable abandonment period.

Refer to Chapter 1 for requirements regarding due diligence. The sample letter on page 9 can be modified to describe the specific type of property you are holding.

Property Type Codes and Property Descriptions

All properties listed on your report must be assigned property type codes. **Your choice of codes is important because it determines what type of information we require of claimants.** The list that follows describes which code to use for a particular property type. It also indicates what information you must provide in the property description field when remitting those types.

NOTE: In the description field, first specify the type of insurance you are reporting. Use the abbreviations AH for accident and health, PC for property and casualty and L for life insurance.

Code	Property Type
IN01	Individual policy benefits and claim payments. Provide the policy numbers and names of the insured; claim numbers if applicable.
IN02	All group policy benefits and claim payments, excluding death benefits. Provide employer names and policy numbers; names of insured; claim numbers if applicable.
IN03	Death benefits on individual or group policies. Provide policy numbers and names of insured; claim numbers if applicable; dates of birth of insured if available. When reporting death benefits, the beneficiary should be listed as the owner of the property.
IN04	Matured policies, endowments and annuities. Provide the policy number and name of insured.
IN05	Premium refunds on individual policies. Provide the policy number and name of insured.
IN06	Unidentified premium payments or remittances. Provide any information available; owner name will be reported as unknown.
IN07	All other insurance-related property not described above. Provide a complete description of the property.
IN08	Agent credit balances. Provide dates of employment and the agent's Social Security number.
IN99	Aggregate properties less than $50. Number of records and property type. Property type code used on aggregate record should always end in 99. Do not combine different property types into one aggregate record.
CK10	Expense checks or drafts. Provide check number; description of expense, if available.
CK13	Vendor checks or drafts. Provide invoice number and check number.
MS01	Employee wages. Provide dates of employment and employee's Social Security number.
MS02	Agent commission checks. Provide dates of employment and agent's Social Security number.
SC85	Demutualization cash. Provide policy number and name of insured.
SC86	Demutualization shares. Provide policy number and name of insured.

Mutual Fund Shares, Distributions and Checks

Investment companies generally hold the following types of unclaimed property:

Property Description	Property Type Code
Dividend Reinvestment Plans	SC19
Shares	SC16
Income distribution checks	SC01
Capital gains distribution checks	SC01
Nontransferable Certified Shares	SC40
Book Entry Shares	SC41
Nontransferable Securities Held By Broker/Dealer	SC42
Commission checks	MS02
Expense or vendor checks	MS04
Payroll checks	MS01
Education Savings Accounts Mutual Funds	CS01
Traditional IRAs	IR02
ROTH IRA Mutual Funds	IR06
Health Savings Investments	HS02

Identifying Unclaimed Shares

Begin the abandonment period when either a sum payable is unclaimed or the first piece of mail is **returned by the post office (RPO)**, as required by Section 72.101(b) of the Texas Property Code. Check your system to determine if the recorded RPO date reflects the first RPO event.

For **shares**, use the following test to determine if the account is unclaimed as of the immediate past March 1:	
1.	All distributions have remained unclaimed for at least three years, **or**
2.	The account has had RPO mail beginning at least three years ago.
Continue to hold the account until these conditions are met.	

At the time the shares become unclaimed, the entire account and any cash proceeds due the owner are also considered unclaimed. The shares should be reported using property type code SC16. The cash proceeds should be reported as dividends with property type code SC01.

Identifying Unclaimed Distributions and All Other Checks

Mutual fund companies may also hold unclaimed income or capital gains distributions for various reasons. Distribution proceeds may not have been reduced to check form. Checks for closed accounts may be outstanding or RPOed and should be reported as credit balances, using property type code SC20.

Use the following test to determine if **checks** are unclaimed:	
1.	All distributions have remained unclaimed for at least three years, or the account has had RPO mail beginning at least three years ago.
2.	The owner has not communicated, in writing or otherwise, regarding the account within the last three years.

If the liability was not reduced to a check, it is still reportable, and this test still applies.

Remember that due diligence is a requirement on unclaimed property valued at more than $250, per Section 74.1011 of the Texas Property Code. Holders must mail a written notice to the owner, no later than May 1, before remitting their property the following July. Refer to Chapter 1 for requirements regarding due diligence. The sample letter on page 9 can be modified to describe the specific type of property you are holding.

If the mutual fund is Depository Trust Corporation (DTC) eligible, please remit the shares to our DTC account. Otherwise, transfer reported shares into an existing account for the Texas Comptroller of Public Accounts, Unclaimed Property Division, at the issuing mutual fund family. If no account currently exists for the specific mutual fund, please contact our custodian via email at unclaimed.settlements@cpa.texas.gov for instructions.

Preparing Your Remittance	
1.	Prepare a separate remittance report for each fund and one for the operating company.
2.	Open an account for each fund styled as follows: Registration: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS UNCLAIMED PROPERTY DIVISION P. O. BOX 12019 AUSTIN, TEXAS 78711-2019 Tax ID Number: 74-6000089 Distribution Options: Income Distributions in Cash Capital Gains Distributions in Cash
3.	Close all unclaimed accounts. Credit the share balance in each account to the appropriate Texas Comptroller master account.
4.	On or before July 1: • Transmit your **report** for each fund. • Remit the total amount of cash listed on the reports. • Mail a **statement** for the master account of each fund, **as of June 30**.

Fund Handling Following Registration in State's Name

Send statements for each account to the Comptroller's office. Shares should not be liquidated, and cash/capital gains distributions should not be reinvested. Send all income distributions and capital gains to the Comptroller's office by check. **Remember that any cash generated from shares in the state's name should not be reinvested.**

From time to time, you may receive special redemption instructions from our custodian, the Texas Treasury Safekeeping Trust Company. Those instructions will detail how to deliver proceeds to them. Until special redemption instructions are received, do not liquidate shares in accounts and send cash to the Comptroller's office.

Remember:
- **Do not make a physical delivery of shares to the Comptroller's office.**
- **Do not reinvest subsequent cash distributions after shares have been transferred to the state's master account.**
- **Do not redeem shareholders' accounts and remit proceeds unless otherwise notified by our custodian.**

Claims by Owners

When a claimant proves ownership, our custodian will provide you with the owner's updated address and instructions to debit our account and credit the owner's account. We will disburse any cash we may hold directly to the owner.

Reporting Securities or Securities-Related Cash

If using Texas Unclaimed Property Reporting System Software, it will automatically request specific information we require based on the property type code selected.

Remember that due diligence is a requirement on unclaimed property valued at more than $250. Holders must mail a written notice to the owner, no later than May 1, before remitting their property to the Comptroller's office the following July. Refer to Chapter 1 for requirements regarding due diligence. The sample letter on page 9 can be modified to describe the specific type of property you are holding.

General Rules for Reporting

Regardless of the method you select for reporting your securities-related property, the following rules must be observed:	
1.	File separate reports for each issue of stock, providing each issuing company's FEIN.
2.	Owners who are owed more than one amount of the same property type should be listed on your report only once (e.g., four quarterly dividend payments). Combine all the amounts due the owner during the applicable reporting period into one total. Provide the beginning and ending dates on which the amounts were payable.
3.	If you are reporting bearer bonds or unclaimed interest on the bonds, the owners of the properties should be listed as unknown. Complete descriptions of the bonds must be provided in the description fields or boxes. Descriptions must include the issue name, series, bond number and all outstanding coupon numbers.
4.	The delivery method for your securities must be indicated on your report, using the securities delivery codes listed in Chapter 4.
5.	Indicate the amounts and issue names of any outstanding shares (i.e., still in the possession of the shareholders) when reporting underlying, unexchanged, unredeemed or unsurrendered shares.

Regardless of the method you select for reporting your securities-related property, the following rules must be observed:	
6.	If you are remitting underlying shares, shares returned by the post office (RPO shares) or both, please combine all shares of the same issue and class into one certificate. Your report, however, must reflect the number of shares that are underlying and the number that are RPO for **each** of the **owners**.
7.	Please begin the registration process early, so that securities are delivered no later than the July 1 remittance deadline. **Extensions cannot be granted for delays in registration.**

Determining What Property to Report

All property not previously reported to the Comptroller's office that is unclaimed for the applicable abandonment period **or longer** should be included in your report. When examining your records, use the last entry or activity generated by the owner to commence the abandonment period, **OR** the date the first piece of mail was returned by the post office, **OR** the date the first distribution went unclaimed by the owner.

Your report and remittance are due on July 1 of every year. In all cases, the **amount** you report will be the total due the owner as of the date of your remittance, even though some may be recent payments.

All types of securities and securities-related cash have three year abandonment periods. Review your records **as of March 1** of the current year and determine all property that was payable or distributable to the owner on or before March 1 three years ago.

For underlying shares, use the following test to determine if the property is unclaimed:	
1.	All distributions have remained unclaimed for at least three years, or the account has had RPO mail, beginning at least three years ago.
2.	The owner has not communicated, in writing or otherwise, regarding the property within the last three years.
Continue to hold the property until these conditions are met.	

Property Type Codes

Each property listed on your report must be assigned a property type code. Your choice of codes is important because it determines what kind of information we require of a claimant. Definitions of the more frequently used codes follow. Refer to the table on pages 39-41 titled *Property Description Field Requirements* for a complete list.

Code	Property Type
SC01	Select this code if you are reporting **cash dividends**. Include the issue name of the security.
SC02	Use this code if you are reporting **registered bond interest** due an owner of a **registered security**. Do not use this code to report interest paid on a bearer bond.
SC07	**Bearer bond interest** and **matured principal** should be reported with this code. The owner should be listed as "unknown." A complete description, including issue name, series, bond number and all outstanding coupon numbers must be provided. The total cash amount of unclaimed interest and principal should be provided in the cash amount remitted field.
SC08	Use this code to report **undelivered certificated shares** – that is, stock returned by the post office (RPO shares). These shares are most often the result of a stock split or stock dividend. The issue name of the security must be included in the description field and the CUSIP number in the appropriate field.
SC09	Use this code to report **cash for fractional shares**. Provide the issue name of the security. Do not report liquidation proceeds under this code. Use the SC13 code for liquidation proceeds.
SC10	**Unexchanged shares** arising from a merger or buy-out should be reported with this code. Provide the number of shares of the **successor** corporation in the shares remitted field. These are the shares you will **remit** to the Comptroller's office. Provide the issue name of the **successor** corporation's stock and the issue name of unexchanged stock.
SC12	**Underlying physical shares** must be reported under this code. These certificated shares are presumed to be in the possession of the shareholder. The certificates must be canceled on the books of the issuer and reissued to the Texas Comptroller of Public Accounts. Besides providing the issue name and number of underlying shares held by the owner, please provide the CUSIP number if one is assigned. You must also report all cash and stock dividends payable on the underlying shares as of the date of your remittance.
SC13	Report **liquidation** or **redemption proceeds** (cash only) under this property type code. The issue name of the liquidated security and number of shares presumed to be in the possession of the shareholder should also be included in the description field. The total cash amount due each shareholder should be provided in the cash amount remitted field.
SC18	**Matured principal** on a **registered bond** should be reported using this code. Do not use this code to report matured principal on a bearer bond (see SC07).
SC19	Dividend reinvestment plan shares must be remitted to the Texas Comptroller of Public Accounts in whole shares. Fractional shares existing at the time of the report must be liquidated and reported separately (see SC13). Reinvestment must be stopped, and all future dividends or other distributions remitted as cash.
SC20	Brokers should report **credit balances** due missing owners under this code. If you are remitting shares, they must be registered to the Texas Comptroller of Public Accounts. Refer to the next two pages of this chapter for registration and delivery instructions.
SC40	Nontransferable certificated shares remitted to the state. Report securities under this code that are in physical form and in original owner name that will be remitted to the Texas Comptroller of Public Accounts.

Code	Property Type
SC41	Book entry shares. Use this code to report shares that have not been issued as physical securities on the reported owner. Shares reported using this code will have been in book entry or electronic form since original purchase. Any shares that have, at any time, been issued as a physical certificate to the owner will be reported using SC12, Underlying Shares.
SC42	Securities held by a securities broker/dealer. Securities brokers/dealers reporting property that will be maintained in an account at the broker/dealer and not remitted to the state. This code should only be used for securities that cannot be directly transferred to our DTC account or transferred by way of Deposit/Withdrawal At Custodian (DWAC) to DTC.

Before delivering securities electronically, a list of the stock must either be:		
emailed to **unclaimed.settlements@cpa.texas.gov** and **up.holder@cpa.texas.gov**	OR	faxed to **512-463-5893** **Attn: Settlement and Custody Services**

A copy of the list must also be faxed to 512-463-3750, Attn: Holder Reporting.

The stock listed should be headed with the following information:	The body of the list should be in CUSIP order and list the following information:
• Delivery date • Delivering DTC broker I.D. • Remit year • Remitter's name • Remitter's tax identification number	• Issue name • Issue CUSIP • Share quantity per settlement transaction

Electronic Remittance of Securities

The Comptroller's office **prefers** that all securities be remitted electronically to the state's custodian, the Texas Treasury Safekeeping Trust Company.

Prepare separate lists when securities are being delivered via the DTC or the Federal Reserve Bank. To verify receipt of the fax or to request a read receipt from the email system, call securities staff at 512-463-1988 or 512-475-4564.

Please include the appropriate security delivery code on your holder report for all reported securities. The reference tables in Chapter 4 include a list of security delivery codes.

DTC Delivery Instructions	
Participant Account No:	**2622**
Participant Name:	**Texas Treasury Safekeeping Trust Co**
Account No:	**463600002**
Reference:	**Unclaimed Prop Remit from (insert remitter's name)**
All deliveries must be versus free payment.	

If shares cannot be delivered directly to our DTC account, please contact our custodian, Texas Treasury Safekeeping Trust Company, at 512-463-1988 to initiate a DWAC transaction to our account.

Federal Reserve Bank Delivery Instructions	
ABA#:	**114900164**
Bank Name:	**Tx Comp Austin**
SubAccount:	**Dealer**
Reference:	**Attn: Unclaimed Property**
All deliveries must be versus free payment.	

Physical Delivery of Securities

If you are remitting shares, they must be registered to the Texas Comptroller of Public Accounts. The registration requirements are listed below.

IMPORTANT: SECURITIES MAILING INSTRUCTIONS

Securities must be registered to:

Texas Comptroller of Public Accounts
Tax ID 74-6000089

Mail your **securities**, any **related cash** and **securities inventory forms** to:

Texas Comptroller of Public Accounts
Unclaimed Property Holder Reporting Section
P.O. Box 12019
Austin, Texas 78711-2019

Property Reported by Local Government

Under Chapter 74 of the Texas Property Code, Texas counties, municipalities, school districts and junior colleges should only remit amounts greater than $100 to the Comptroller's office. Individual amounts of $100 or less should be remitted to your local county treasurer (or city/school district/junior college comptroller or finance director). The treasurer must publish the missing owners' names and process all claims submitted by prospective owners of amounts of $100 or less. Refer to Title 6, Chapter 76 of the Texas Property Code for more information or contact us by phone at 1-800-321-2274, option 5. Our email address is up.holder@cpa.texas.gov.

Due Diligence Letter for Amounts Greater than $250

Due diligence is a requirement on unclaimed property valued at more than $250. Local government holders must mail a written notice to the owner, no later than May 1, before remitting their property to the Comptroller's office the following July. The notice requirement does not apply if you have already mailed a letter to the missing owner earlier in the abandonment period.

A sample letter on page 9 can be modified to describe the specific type of property you are holding. Texas Property Code Sec. 74.1011 (a) requires that you include the following language in your letter to the owner:

1. You, the holder (insert county/city/school district/junior college name), are holding the property; and
2. You, the holder (insert county/city/school district/junior college name), may be required to deliver the property to the Texas State Comptroller on or before July 1 if the property is not claimed.

Chapter 3

Preparing Your Report

Getting Started: What Property Should You Report?

All property not previously reported to the Comptroller's office that is unclaimed for the applicable period of abandonment **or longer** should be included in your report. The abandonment period is the number of years you hold the property before sending it to the Comptroller's office. The length of time is based on the type of unclaimed property you are holding.

When examining your records, use the last entry or activity generated **by the owner** or the date of last documented contact with the owner to commence the abandonment period. If the property type does not generate owner activity, use the date the item was payable or distributable to the owner.

Your property report and the accompanying *Payment Form #53-119* are due on July 1 of each year. Information on completing your report can be found on page 32. Abandonment periods for reportable property types can be found on pages 35-36.

Reviewing Your Records

For the **report due July 1**, review your records and report all property which has had no owner contact since March 1 for the requisite abandonment period and for which there has been no act of ownership.

For current abandonment periods, please refer to the Holder Update Notice (96-828) at comptroller.texas.gov/up/forms.php.

NOTE: In all cases, the amount reported on your remittance report will be the amount due the owner as of the date of your remittance.

If you find you are holding property that should have been reported in previous years, **you should report and remit the property immediately**. The Comptroller's office will calculate the interest and penalty for you and forward a bill for the amount owed.

Completing the Payment Form

The *Payment Form* serves as both a summary of your property report and a transmittal form for your check. If using our reporting software, this form will automatically print during the submission process. The Online Express system can also print this form on demand.

Payment Form #53-119

Filing Instructions	
1.	**Federal Employer ID Number** – Enter the nine-digit tax ID number assigned to you by the federal government. **This line must be completed.** Your report cannot be processed without this number.
2.	**Name/Address** – Complete the name and address lines with your institution or company name and mailing address. Don't forget to include department codes if they are an important part of your address.
3.	**State of Incorporation or Charter** – Corporations should enter the state in which they are incorporated or licensed to do business. Financial institutions should enter the state in which they are chartered.
4.	**Date of Incorporation/Charter Date** – Corporations should enter the date on which they were incorporated or were licensed to do business. Financial institutions should enter the date their organization was chartered.
5.	**Contact Person for Reporting** – Enter the name, mailing address, phone number, email address and fax number of the person who completes your report. This is the person the Comptroller's office will contact if we have questions or problems with your report. This is also the person to whom we mail all reporting information.
6.	**Contact Person for Claims** – Enter the name, mailing address, phone number, email address, and fax number of the person responsible for claims. This is the person the Comptroller's office will contact if more information is needed during the claims process. It is also the name given to potential claimants if they request a holder contact name and phone number.
7.	**Primary Business Aactivity** – Please provide a description of your primary business activity. For example, if you are a manufacturer, indicate the type of products you produce. Financial institutions may leave this line blank.
8.	**SIC Code** – This is the Standard Industrial Classification code that indicates the primary business activity of your institution or company. Please leave this line blank if you are not familiar with your SIC code.
9.	**Reporting Medium** – Indicate the reporting medium used for your property report by entering your cash and share total(s) in the appropriate blanks. If you transmitted your property report over the Internet, you must include your transmission confirmation number in order for your payment to be properly credited.
10.	**Number of Items** – This is the number of primary owner property records included in your report. Do not include additional owner records in the total. Count aggregate records as single items (i.e., do not include the number of individual records that were less than $50 in the total).

- Sign the return and provide your title.
- Complete the payment coupon at the bottom if you are paying by check.
- The check should be made payable to Texas Comptroller of Public Accounts.

Comptroller of Public Accounts FORM 53-119 (Rev.1-14/4)

PRINT FORM | RESET FORM

Texas Unclaimed Property Payment

Holder federal employer identification number (FEIN)

AGENCY USE ONLY

Div	Year	Seq	Type

Holder name and address	State of incorporation or charter
	Date of incorporation or charter

Report Contact

Phone number

Name

Mailing address

Email address

FAX number

Claims Contact

Phone number

Name

Mailing address

Email address

FAX number

Holder's primary business activity:

SIC code:

Circle all report media used and provide report totals. Confirmation number must be included if filing via Internet	NUMBER OF ITEMS	SHARES	CASH
Diskette / CD *(CD or Diskette submission requires prior approval from CPA staff.)*			$
Internet *(Transmission confirmation number* E)			$

The foregoing report contains a full and complete list of all property held by the undersigned that from the records of the undersigned, is abandoned under the laws of the State of Texas. The property delivered is a complete and correct remittance of all accounts; the existence and location of the listed owners are unknown; and the listed owners have not asserted an act of ownership with respect to the reported property.

PAYMENT AMOUNT

$

Mail this form with your payment to:

Comptroller of Public Accounts
Unclaimed Property, Holder Reporting Section
P.O. Box 12019
Austin, TX 78711-2019

For assistance, call 1-800-321-2274, option 5.

sign here

Title

*** DO NOT DETACH ***

Comptroller of Public Accounts FORM 53-119 (Rev.1-14/4)

Payment for Unclaimed Property

Complete one copy for each check submitted.

1. T code ..... 1. ■ 90100 PAYMENT
2. Deposit code ..... 2. ■ 552
3. Federal Employer Identification Number (FEIN) ..... 3. ■ 1
4. Amount of check (Dollars and cents) ..... 4. ■

AGENCY USE ONLY

Holder name	PM

Completing the Property Report

Under Title 34 § 13.21 of the Texas Administrative Code, property reports must be submitted to the Comptroller's office in the NAUPA 2 format via one of the approved online submission methods. Submission of data on CDs or diskettes is no longer permitted.

All holders should review the following instructions for a better understanding of the information that must be included on reports. Each requirement listed below corresponds with a field in the Unclaimed Property Reporting System software or Online Express Reporting system.

Reports will be subject to rejection if the data do not comply with these entry standards. If rejected, holders will have up to 30 days to resubmit corrected reports. Holders failing to resubmit corrected reports within 30 days will be subject to a daily penalty.

The **Online Express Reporting** system allows you to enter your unclaimed property reports directly into a web-based application after you set up a password protected account with the Unclaimed Property Division.

Advantages

- No software to download and install
- Allows you to report electronically without support from your IT staff
- Provides a secure environment to warehouse your data until you are ready to submit the report
- Makes most report data available to owners as soon as your payment is verified

Registration

- Access the Online Express Reporting system at comptroller.texas.gov/up/online_express.php.
- Click on the User ID and Password link.
- Begin a new TxComptroller eSystems user registration by creating a new User ID. This User ID must have at least seven letters and should not contain spaces.
- Enter your email address in both fields below your User ID. Verify that both addresses match and then select **Start Registration**.
- On the following New User Registration – Profile page, enter your name and contact telephone number.
- Create a password. Your password must contain at least one character from three of the four following categories: uppercase letters, lowercase letters, numbers and/or special characters (-.!#$&()*+,;:?@_[]{}~). Confirm your password.
    - Click **Continue**.
    - Accept Terms of Use – Check box to accept and agree to comply with the Terms of Use for TxComptroller eSystems.
- Select a Security Question. The Security Question and Answer allows you to reset your password, if forgotten.
- Enter answer to Security Question. Please note that in order for password reset to be successful, the answer must match the answer that is entered during registration.
- Click **Create User Profile**. The next page confirms that your user profile has been created. Click **Continue**. On the next page, select the **Unclaimed Property Online Express Reporting** link.
- On the Unclaimed Property Holder Registration page, enter your holder information as follows:
    - **Holder Name** – Complete the name and address fields with your institution or company name.
    - **Federal Employer ID Number** – Enter the nine-digit tax ID number assigned to you by the federal government.
    - **First time to report unclaimed property** – Check box if this is the first report filed for this entity.
    - **SIC Code** – This is the Standard Industrial Classification code that indicates the primary business activity of your institution or company. Please leave this line blank if you are not familiar with your SIC code.
    - **State of Incorporation or Charter** – Corporations should enter the state in which they are incorporated or licensed to do business. Financial institutions should enter the state in which they are chartered.
    - **Date of Incorporation/Charter Date** – Corporations should enter the date on which they were incorporated or were licensed to do business. Financial institutions should enter the date their organization was chartered.
    - **Mailing Address** – Enter your institution or company mailing address. Don't forget to include department codes if they are an important part of your address.
    - **Contact Person for Reporting** – Enter the name, mailing address, email address, phone number and fax number of the person who completes your report. This is the person the Comptroller's office will contact if we have questions or problems with your report. This is also the person to whom we mail all reporting information.

Click **Register**. On the next page, confirm your entries, then click **Submit**. On the following confirmation page, a notice explains that your registration request will be sent to the Holder Reporting Section. You will receive a response by the end of the next business day.

Preparing the Property Report

You will receive an email notification when your registration request has been approved. This message will include a link to the login page. Under Returning User Login, enter your User ID and Password, and then click **Login**.

- Under **Reporting**, select **Unclaimed Propery Online Express Reporting**.
- Select **Create/Update Holder Reports**.
- Select **Add Report**.

- **Account Profile Update** – Verify that your profile information is correct or make any necessary changes. Enter claim contact information or check box to duplicate report contact information. Click **Save Contact Information**.
- **Property Holder Menu** – Select **Create/Update Holder Reports**.
- **Holder Report List** – Click **Add Report**. When the holder contact window opens, verify information and make any necessary changes. Enter the Claim Contact information or check the box above the fields if the Claim Contact information is the same as the Report Contact information. Select **Save Contact Information**.
- **Holder Report Property List** – Select **Add Property**.
- **Add Property** – Select **Property Type**. This is the code that distinguishes one property type from another. Select the four character code which best describes the original property of the missing owner. For example, a closed savings account converted to check form would still be reported as a savings account (AC02) – not as a cashier's check. Refer to Chapter 4 for a list of the approved codes.

  Property Type for Aggregate Records – Amounts that are individually less than $50 may be reported in the aggregate, using one of eleven available aggregate Property Type codes. The code selected for aggregate records should always end in "99." Mineral interests should never be aggregated. Click **Go**.
- **Add Property** – Complete the primary owner record as follows:
  - **Last or Entity Name** – Enter the owner's last name or the company name of a business. If the owner of the property is unknown, enter *unknown* in the last name box. Name and address boxes should be left blank if you are reporting amounts under $50 in the aggregate.

    NOTE: If you are reporting two owners with different last names who jointly own one piece of property, refer to Additional Owner Last Name for instructions.
  - **First Name/Middle Name** – Enter the owner's first name and middle name.
  - **Title** – Enter an abbreviation for the owner's title, which indicates the owner's relationship to the property. When you click in this field, the valid values drop down. To choose a value, click on it, and it will populate the field.
  - **Prefix** – Enter a courtesy title to precede the owner's name. When you click in this field or tab to it, a list of values drops down; click on a value to select it.
  - **Suffix** – Enter any suffix that follows the individual owner's name, such as Jr, Sr, III. When you click in this field or tab to it, a list of values drops down; click on a value to select it.
  - **Social Security Number** – Enter the owner's Social Security number or tax identification number, if known. It is important to have this number when establishing ownership.
  - **Date of Birth** – Enter the owner's date of birth, if known.
  - **Mailing Address** – Enter the owner's last known address. You must list the last known address, even if mail has been returned by the post office. This information is very important when establishing ownership during the claims process.

    If an owner's address is listed in care of another individual, enter the name and street address of that person in the mailing address box. **Do not list additional owner names in the address box**.
  - **Mailing City** – Enter the city of the last known address.
  - **Mailing State** – Enter the standard two-character abbreviation of the owner's state.
  - **Mailing Zip** – Enter the owner's five- or nine-digit ZIP code.
  - **Mailing Country** – Enter the country of the last known address of the owner.
  - **Email Address** – Enter the owner's email address, if known.
  - **Driver's License** – Enter the owner's Texas driver's license, if known.
  - **Reported Amount** – Enter the amount that is due each owner. This field is required, unless you are reporting shares, safe deposit box contents or tangible safekeeping property. If an owner has more property of the SAME property type, add all amounts remitted together and enter it here. Provide the beginning and ending dates in the appropriate fields below.
  - **Deduction Amount** – If the value in the Reported Amount field is more than $250, enter the amount

of postage paid for mailing notice to owner, if applicable.

- **Amount Remitted** – This field will be calculated automatically.
- **Start Date of Last Contact with Owner** – Enter the date (MM/DD/YYYY) on which the last deposit or withdrawal was made on the account by the owner; the date on which the property became payable, redeemable or returnable (e.g., issue date of check); or the date contact was last made with the owner.
- **End Date of Last Contact with Owner** – If you are reporting like property types with periodic payments such as dividends, oil and gas royalties or commission checks, total all amounts due the owner during the applicable time period and report the payments on one record. Provide the beginning and ending dates on which the amounts were payable.
- **Property Description** – Any information that will assist in identifying the owner of the property should be listed in the Property Description fields. Identifying numbers, such as owner account number or check number, should be entered here. Other information, such as the name of a purchaser of a cashier's check, should also be listed in Additional Description.
- **Property Description for Aggregate Records** – List the number of property records that were combined for the aggregate entry and the property type. For example, an AC99 record with "15 AC01" in the description field indicates 15 checking accounts were aggregated on one record.

- **Add Property** – When you are ready to save the property, select **Save Property**.
- **Add Additional Owner** – If the property has more than one owner, select Additional Owner. Complete the **Additional Owner** record as follows:
  - **Last or Entity Name** – If the property has more than one owner, enter the second owner's last name or the company name of a business. If the owner of the property is unknown, enter unknown in the last name box.
  - **First Name/Middle Name** – Enter the owner's first name and middle name.
  - **Title** – Enter an abbreviation for the owner's title, which indicates the owner's relationship to the property. When you click in this field, the valid values drop down. To choose a value, click on it, and it will populate the field.
  - **Prefix** – Enter a courtesy title to precede the owner's name. When you click in this field or tab to it, a list of values drops down; click on a value to select it.
  - **Suffix** – Enter any suffix that follows the individual owner's name, such as Jr, Sr, III. When you click in this field or tab to it, a list of values drops down; click on a value to select it.
  - **Social Security Number** – Enter the owner's Social Security number or tax identification number, if known. It is important to have this number when establishing ownership.
  - **Date of Birth** – Enter the owner's date of birth, if known.
  - **Mailing Address** – Enter the owner's last known address. You must list the last known address, even if mail has been returned by the post office. This information is very important when establishing ownership during the claims process.
  - **Mailing City** – Enter the city of the last known address.
  - **Mailing State** – Enter the standard two-character abbreviation of the owner's state.
  - **Mailing Zip** – Enter the owner's five- or nine-digit ZIP code.
  - **Mailing Country** – Enter the country of the last known address of the owner.
- **Add Property** – When you are ready to save the property, select **Save Owner**. You will be returned to the primary owner window. Select **Back to Property List**.
- **Holder Report Property List** – When you have entered all of your owner records, you will be ready to submit your report.
  - **Holder Report Property List** – Select **View Report** to verify that all owner data are correct. Select **Back to Property List**.
  - **Holder Report Property List** – Select **Submit Report.**
  - **Report Payment Option** – Select your payment option and then click **Submit**.
  - **Holder Report Property List** – If paying by check, select **Print Coupon**. The *Holder Report and Payment Form* will be printed. Please send it with your payment.

When your report has been reviewed and approved by the Holder Reporting Section, you will receive an email notification. This message will include your holder ID, report ID and confirmation number.

If your report contains errors, you will receive an email notification denying your report. You will be asked to make the necessary corrections and resubmit your report.

Chapter 4

Reference Tables

Property Type Codes and Abandonment Periods

FINANCIAL INSTITUTION ACCOUNTS Property Type: AC	
AC01	Checking accounts (3)
AC02	Savings accounts (3)
AC03	Matured certificates of deposit (3)
AC04	Code deleted
AC05	Code deleted
AC06	Code deleted
AC07	Unidentified deposits (3)
AC08	Code deleted
AC09	Other deposit accounts (3)
AC99	Aggregate account balances less than $50

EDUCATIONAL SAVINGS ACCOUNTS Property Type: CS	
CS01	Cash (3)
CS02	Mutual funds (3)
CS03	Securities (3)
CS99	Aggregate account balances less than $50

TRUST, INVESTMENTS AND ESCROW ACCOUNTS Property Type: TR	
TR01	Paying agent accounts (3)
TR02	Undelivered dividends or uncashed dividends (3)
TR03	Funds held in a fiduciary capacity (3)
TR04	Escrow accounts (3)
TR05	Trust vouchers (3)
TR06	Pre-need funeral plans (3)
TR99	Aggregate trust property less than $50

SAFE DEPOSIT BOXES AND SAFEKEEPING Property Type: SD	
SD01	Contents of safe deposit boxes held by depositories (5)
SD02	Safekeeping property (3)
SD03	Other tangible property (3)
SD04	Tangible unclaimed loan collateral (3)

TRADITIONAL IRAs Property Type: IR	
IR01	Cash (IRA, SEP, SARSEP, SIMPLE) (3)
IR02	Mutual funds (IRA, SEP, SARSEP, SIMPLE) (3)
IR03	Securities (IRA, SEP, SARSEP, SIMPLE) (3)
IR04	Reserved for future use
IR05	Reserved for future use
IR06	ROTH IRA Mutual Funds
IR07	ROTH IRA Investments
IR99	Aggregate account balances less than $50

HEALTH SAVINGS ACCOUNTS Property Type: HS	
HS01	Health Savings Accounts (3)
HS02	Health Savings Accounts Investments (3)
HS99	Aggregate account balances less than $50

INSURANCE Property Type: IN	
IN01	Individual policy benefits or claim payments (3)
IN02	Group policy benefits or claim payments (3)
IN03	Death benefits due beneficiaries (3)
IN04	Proceeds from matured policies, endowments or annuities (3)

INSURANCE (continued) Property Type: IN	
IN06	Unidentified remittances (3)
IN05	Premium refunds on individual policies (3)
IN07	Other amounts due under policy terms (3)
IN08	Agent credit balances (3)
IN99	Aggregate insurance property less than $50

CHECKS Property Type: CK	
CK01	Cashier's checks (3)
CK02	Certified checks (3)
CK03	Registered checks (3)
CK04	Code deleted
CK05	Drafts (3)
CK06	Warrants (3)
CK07	Money orders (3)
CK08	Traveler's checks (15)
CK09	Foreign exchange checks (3)
CK10	Expense checks (3)
CK11	Pension checks (3)
CK12	Credit checks or memos (3)
CK13	Vendor checks (3)
CK14	Code deleted
CK15	Any other outstanding official checks or exchange items (3)
CK16	CD Interest checks (3)
CK99	Aggregate uncashed checks less than $50

UTILITIES Property Type: UT	
UT01	Utility deposits (1)
UT02	Membership fees (3)
UT03	Refunds or rebates (3)
UT04	Capital credit distributions (3)
UT99	Aggregate utility property less than $50

Property Type Codes and Abandonment Periods *(continued)*

COURTS/LEGAL Property Type: CT	
CT01	Escrow funds (3)
CT02	Condemnation awards (3)
CT03	Missing heirs' funds (3)
CT04	Suspense accounts (3)
CT05	Any other types of deposits made with a court or public authority (3)
CT99	Aggregate court deposits less than $50

PROCEEDS FROM MINERAL INTERESTS Property Type: MI	
MI01	Net revenue interests (3)
MI02	Royalties (3)
MI03	Overriding royalties (3)
MI04	Production payments (3)
MI05	Working interests (3)
MI06	Bonuses (3)
MI07	Delay rentals (3)
MI08	Shut-in royalties (3)
MI09	Minimum royalties (3)
MI10	Current production payments (0)

GENERAL BUSINESS, MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY Property Type: MS	
MS01	Wages, payroll or salary (1)
MS02	Commissions (3)
MS03	Worker's compensation benefits (3)
MS04	Payment for goods and services (3)
MS05	Customer overpayments (3)
MS06	Unidentified remittances (3)
MS07	Unrefunded overcharges (3)
MS08	Accounts payable (3)
MS09	Accounts receivable credit balances (3)
MS10	Discounts due (3)
MS11	Refunds/rebates due (3)
MS12	Stored value cards/gift certificates (1-3)

GENERAL BUSINESS, MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY (continued) Property Type: MS	
MS13	Cash loan collateral (3)
MS14	Sums payable under pension and profit sharing plans (e.g., IRA, KEOGH) (3)
MS15	Property distributable in the course of involuntary dissolution or liquidation (3)
MS16	Any other miscellaneous outstanding checks (3)
MS17	Any other miscellaneous intangible personal property (3)
MS18	Code deleted
MS99	Aggregate miscellaneous property less than $50

SECURITIES Property Type: SC	
SC01	Dividends (3)
SC02	Interest payable on registered bonds (3)
SC03	Code deleted
SC04	Code deleted
SC05	Code deleted
SC06	Funds paid toward the purchase of shares or interest in a financial or business organization (3)
SC07	Bearer bond interest and matured principal (3)
SC08	Undelivered physical (RPO) shares (3)
SC09	Cash for fractional shares (3)
SC10	Unexchanged stock of successor corporation (3)
SC11	Any other certificates of ownership (3)
SC12	Underlying shares (3)
SC13	Funds for liquidation/ redemption of unsurrendered stocks or bonds (3)
SC14	Debentures (3)
SC15	U.S. Government securities (3)

SECURITIES (continued) Property Type: SC	
SC16	Book-entry mutual fund shares (3)
SC17	Warrants or rights (3)
SC18	Matured principal on registered bonds (3)
SC19	Dividend reinvestment plans (3)
SC20	Credit balances (3)
SC40	Nontransferable Certificated Shares (3)
SC41	Book Entry Shares (3)
SC42	Nontransferable Securities Held by Broker/Dealer (3)
SC85	Demutualization cash (1)
SC86	Demutualization shares (1)
SC99	Aggregate securities-related cash less than $50

Owner Title Abbreviation Codes

ADM –	Administrator/Administratrix
BENF –	Beneficiary
CUST –	Custodian
DECD –	Deceased
EST –	Estate
EXEC –	Executor/Executrix
FAO –	For the Account of
FBO –	For the Benefit of
GDN –	Guardian
ITF –	In Trust for
JT –	Joint Tenancy
LIFEST –	Life Estate
MNR –	Minor
TIC –	Tenants in Common
TR –	Trust
TTEE –	Trustee
UGMA –	Uniform Gift to Minors Act
UWO –	Under the Will of

Data Entry Standards for Owner Name Fields

The following standards should be observed, whether you are performing data entry in the Texas Unclaimed Property Reporting System, importing files into the application or reporting by any other electronic method.

Rules of Entry	
1.	*Never* use punctuation (e.g., periods, commas, apostrophes, etc.) in owner name fields.
2.	Only three special characters should be used in owner name fields. The hyphen (-), ampersand (&) and forward slash (/) may be used as described in items 3 through 5.
3.	Company names should be entered in the last name field. The word "and" should always be replaced with an ampersand (&). Ampersands may not be used in owner name fields for any other reason. **Correct**: Jones & Jones **Incorrect**: Jones and Jones
4.	Enter a forward slash (/) between first names of co-owners when both have the same last name. A forward slash should also be used to abbreviate accounts styled Mr or Mrs (M/M). Forward slash should not be used in owner name fields for any other reason. **Correct**: (last) Jones; (first) Bill/Mary **Incorrect**: (last) Jones, (first) Bill & Mary; (last) Jones, (first) Bill and Mary; (last) Jones, (first) Bill or Mary
5.	Enter last names styled with a hyphen in the last name field (e.g., Smith-Jones). Hyphens should not be used in owner name fields for any other reason. **Correct**: (last) Smith-Jones, (first) Mary; (last) Benton-Brown, (first) Bill **Incorrect**: (last) Jones, (first) Mary Smith-; (last) Brown, (first) Bill Benton-
6.	Never *precede* first names with name prefixes (i.e., Mrs, Ms or M/M). When used, name prefixes must follow the first name or be entered in the prefix field. **Correct**: (last) Smith, (first) Mary Mrs; (last) Jones, (first) Bill M/M; (last) Brown, (first) John Mrs **Incorrect**: (last) Smith, (first) Mrs Mary; (last) Jones, (first) M/M Bill; (last) Brown, (first) Mrs John

Rules of Entry (continued)	
7.	Owner name suffixes (i.e., Jr, Sr, III) should be entered in the last name field or the suffix field. **Correct**: (last) Smith Jr, (first) Bill **Incorrect**: (last) Smith, (first) Bill Jr
8.	Do not enter information which designates ownership (e.g., estate, trustee, joint tenancy) in owner name fields. This information must be entered in the title field and owner title abbreviation codes must be used (refer to page 38).
9.	Never abbreviate the first word of a company name. Always spell it out. **Correct**: American Life Ins Co **Incorrect**: Amer Life Ins Co
10.	Do not use numbers in owner name fields. **Correct**: First State Bank **Incorrect**: 1st State Bank The only exception is when a number is part of a registered trademark (e.g., A1 Inc.).
11.	Use spaces between initials in names. **Correct**: A B C Appliances; J E Smith **Incorrect**: ABC Appliances; JE Smith
12.	Never begin an owner name with "the." **Correct**: Baby Store; Bank of Rio Grande **Incorrect**: The Baby Store; The Bank of Rio Grande

Suggested Abbreviations

abstract	ABS
administration	ADMN
agricultural	AGR
affiliated	AFIL
American	AMER
and others	ET AL
architecture	ARCH
associate	ASSOC
associated	ASSOC
associates	ASSOC
association	ASSN
attorney	ATTY
beneficiary	BENF
building	BLDG
bureau	BUR
center	CTR
check	CK
chemical	CHEM
clerk	CLK
collector	COLL
college	COL
communications	COMM
company	CO
cooperative	COOP
corporation	CORP
county	CO
credit union	CU
date of birth	DOB
department	DEPT
development	DEV
discount	DISC
distributor	DISTR
district	DIST
division	DIV
east/eastern	E
educators/educational	ED
employee/employer	EMP
endowment	ENDW
engineering	ENG
estate	EST

exploration	EXPL
export	EXP
federal	FED
federal credit union	FCU
financial institution	FIN
foreign	FOR
freeway	FWY
general	GEN
geological	GEO
government	GOVT
group	GRP
highway	HWY
hospital	HOSP
hydraulic	HYD
import	IMP
incorporated	INC
independent	INDP
independent school district	ISD
industrial	INDL
industry	IND
institution	INST
insurance	INS
insured	INSD
international	INTL
investment	INV
investors	INVR
life assurance	LAC
life insurance	LIC
limited	LTD
management/managing	MGT
manufactured	MFD
manufacturers	MFR
manufacturing	MFG
market/marketing	MKT
matured	MAT
mechanical	MECH
medical	MED
memorial	MEML
mercantile	MERC
minerals	MIN

national	NTL
north/northern	N
northeast	NE
northwest	NW
nursing home	NRS HOME
operating	OPR
partnership	PTSHP
pharmacy	PHAR
photography	PHOT
policy	POL
private	PVT
production	PROD
professional	PROF
public	PUB
railroad	RR
railway	RWY
republic	REP
saint	ST
school	SCH
security/securities	SEC
service	SVC
services	SVCS
society	SOC
south/southern	S
southeast	SE
southwest	SW
standard	STD
subsidiary	SUB
subsidiaries	SUBS
technical/technology	TECH
trust	TR
trustee	TTEE
united	UTD
university	UNV
United States	US
variable	VAR
warehouse	WHS
west/western	W

Property Description Field Requirements

Property Code	Description of Property Code	Information Needed in Description Field for Each Property		
AC01	CHECKING ACCOUNTS	Account Number		
AC02	SAVINGS ACCOUNTS	Account Number		
AC03	MATURED CERTIFICATES OF DEPOSIT	Certificate Number	1st Maturity Date	
AC07	UNIDENTIFIED DEPOSITS	Any available description		
AC99	AGGREGATE ACCOUNT BALANCES < $50	Number of Accounts and Property Type	Property Type	
CK01	CASHIER'S CHECKS	Purchaser	Check Number	
CK02	CERTIFIED CHECKS	Purchaser	Check Number	
CK03	REGISTERED CHECKS	Purchaser	Check Number	
CK05	DRAFTS		Draft Number	
CK06	WARRANTS		Warrant Number	
CK07	MONEY ORDERS		Money Order Number	
CK08	TRAVELER'S CHECKS		Check Number	
CK09	FOREIGN EXCHANGE CHECKS	Purchaser	Check Number	Original Currency Amount
CK10	EXPENSE CHECKS	Vendor Number	Check Number	
CK11	PENSION CHECKS	Account Number	Check Number	Employee Number
CK12	CREDIT CHECKS OR MEMOS	Vendor Number	Check Number	
CK13	VENDOR CHECKS	Vendor Number	Check Number	
CK15	ANY OTHER OUTSTANDING OFFICIAL CHECKS		Check Number	
CK16	CD INTEREST CHECKS	Certificate Number	Check Number	
CK99	AGGREGATE UNCASHED CHECKS < $50	Number of Checks and Property Type	Type of Checks	
CS01	CASH	Account Number		
CS02	MUTUAL FUNDS	Account Number		
CS03	SECURITIES	Issue Name of Security		
CS99	AGGREGATE ACCOUNT BALANCES < $50	Number of Items and Property Type		
CT01	COURT DEPOSIT ESCROW FUNDS	Case Number	Case Name	Date of Order
CT02	CONDEMNATION AWARDS	Case Number	Case Name	Date of Order
CT03	MISSING HEIRS' FUNDS	Case Number	Case Name	Date of Order
CT04	SUSPENSE ACCOUNTS	Case Number	Case Name	Date of Order
CT05	OTHER DEPOSITS WITH COURT OR PUBLIC AUTHORITY	Case Number	Case Name	Date of Order
CT99	AGGREGATE COURT DEPOSITS < $50	Number of Items and Property Type	Property Type	
HS01	HEALTH SAVINGS ACCOUNTS	Account Number		
HS02	HEALTH SAVINGS ACCOUNTS INVESTMETNS	Account Number		
HS99	AGGREGATE ACCOUNT BALANCES < $50	Number of Items and Property Type		
IN01	INDIVIDUAL POLICY BENEFITS OR CLAIM PAYMENTS	Policy Number	Insured Name	
IN02	GROUP POLICY BENEFITS OR CLAIM PAYMENTS	Policy Number	Insured Name	Employer
IN03	DEATH BENEFITS DUE BENEFICIARIES	Policy Number	Insured Name	Claim Number

Property Description Field Requirements *(continued)*

Property Code	Description of Property Code	Information Needed in Description Field for Each Property		
IN04	MATURED POLICY PROCEEDS OR ENDOWMENTS/ ANNUITIES	Policy Number	Insured Name	
IN05	PREMIUM REFUNDS ON INDIVIDUAL POLICIES	Policy Number	Insured Name	
IN06	UNIDENTIFIED REMITTANCES	Description of Remittance		
IN07	OTHER AMOUNTS DUE UNDER POLICY TERMS	Policy Number	Insured Name	Claim Number
IN08	AGENT CREDIT BALANCES	Agent Number		
IN99	AGGREGATE INSURANCE PROPERTY < $50	Number of Items and Type	Property Type	
IP99	INTEREST FOR OVERDUE REMITTANCES			
MI01	NET REVENUE INTERESTS	Owner Number		
MI02	ROYALTIES	Owner Number		
MI03	OVERRIDING ROYALTIES	Owner Number		
MI04	PRODUCTION PAYMENTS	Owner Number		
MI05	WORKING INTERESTS	Owner Number		
MI06	BONUSES	Owner Number		
MI07	DELAY RENTALS	Owner Number		
MI08	SHUT-IN ROYALTIES	Owner Number		
MI09	MINIMUM ROYALTIES	Owner Number		
MI10	CURRENT PRODUCTION PAYMENTS	Owner Number		
MS01	WAGES, PAYROLL OR SALARY		Check Number	
MS02	COMMISSIONS		Check Number	
MS03	WORKER'S COMPENSATION BENEFITS	Employee Number	Check Number	
MS04	PAYMENTS OF GOODS AND SERVICES	Vendor Account Number	Check Number	
MS05	CUSTOMER OVERPAYMENTS	Account Number		
MS06	UNIDENTIFIED REMITTANCES	Any available description		
MS07	UNREFUNDED OVERCHARGES	Any available description		
MS08	ACCOUNTS PAYABLE	Account Number		
MS09	CREDIT BALANCES ON ACCOUNTS RECEIVABLE	Account Number		
MS10	DISCOUNTS DUE	Account Number		
MS11	REFUNDS OR REBATES DUE	Account Number	Check Number	
MS12	STORED VALUE CARDS/GIFT CERTIFICATES	Certificate/Card Number		
MS13	UNCLAIMED LOAN COLLATERAL (CASH)	Loan Number	Payoff Date	
MS14	SUMS PAYABLE-PENSION OR PRFT SHR PLAN (IRA/ KEOGH)	Employer Name/Account	Check Number	
MS15	PROP DISTRIBUTABLE DURING DISSOLUTION/ LIQUIDATION	Dissolved Company Name	Check Number	
MS16	ANY OTHER MISC OUTSTANDING CHECKS		Check Number	
MS17	ANY OTHER MISC INTANGIBLE PROPERTY	Account Number		
MS99	AGGREGATE MISC PROPERTY < $50	Number of Items and Property Type	Property Type	
SC01	DIVIDENDS	Issue Name of Security	Check Number	Account Number
SC02	INTEREST PAYABLE ON REGISTERED BONDS	Issue Name of Security	Bond Number	Call Date
SC06	FUNDS PAID TOWARD PURCHASE OF SHARES	Issue Name of Security	Account Number	
SC07	BEARER BOND INTEREST AND MATURED PRINCIPAL	Issue Name of Security	Call Date/Price	Bond/Coupon Number
SC08	SHARES OF STOCK (RETURNED BY POST OFFICE)	Issue Name of Security		
SC09	CASH FOR FRAC SHARES	Issue Name of Security	Price Per Share	

Property Description Field Requirements *(continued)*

Property Code	Description of Property Code	Information Needed in Description Field for Each Property		
SC10	UNEXCHANGED STOCK	Issue Name of Successor	Unexchanged Issue Name	
SC11	OTHER CERTIFICATES OF OWNERSHIP	Issue Name of Security	Certificate Number	
SC12	UNDERLYING SHARES	Issue Name of Security		
SC13	LIQUIDATION/REDEMPTION OF UNSURRENDERED STOCKS/BONDS	Issue Name of Security or Bond	Number of Shares	Price Per Share
SC14	DEBENTURES	Description of Debenture		
SC15	U S GOVERNMENT SECURITIES	Description of Security		
SC16	BOOK ENTRY MUTUAL FUND SHS	Account Number		
SC17	WARRANTS OR RIGHTS	Warrant Number	Expiration Date	
SC18	MATURED PRINCIPAL ON REGISTERED BONDS	Issue Name of Bond	Bond Number	Call Date/Price
SC19	DIVIDEND REINVESTMENT PLANS	Account Number		
SC20	CREDIT BALANCES	Account Number		
SC40	NONTRANSFERABLE CERTIFICATED SHARES	Issue Name of Security		
SC41	BOOK ENTRY SHARES	Issue Name of Security		
SC42	NONTRANSFERABLE SHARES HELD BY BROKER/ DEALER	Issue Name of Security		
SC85	DEMUTUALIZATION CASH PROCEEDS	Policy Number	Insured Name	
SC86	DEMUTUALIZATION SHARES	Policy Number	Insured Name	
SD01	CONTENTS OF SAFE DEPOSIT BOXES	Box Number		
SD02	CONTENTS OF OTHER SAFEKEEPING REPOSITORY	Receipt Number		
SD03	OTHER TANGIBLE PROPERTY	Receipt Number		
SD04	TANGIBLE UNCLAIMED LOAN COLLATERAL	Loan Number	Receipt Number	Payoff Date
IR01	CASH (IRA, SEP, SARSEP, SIMPLE)	Account Number		
IR02	MUTUAL FUNDS (IRA, SEP, SARSEP, SIMPLE)	Account Number		
IR03	SECURITIES (IRA, SEP, SARSEP, SIMPLE)	Account Number		
IR06	ROTH IRA MUTUAL FUNDS	Account Number		
IR07	ROTH IRA INVESTMENTS	Account Number		
IR99	AGGREGATE IRA PROPERTY < $50	Number of Items	Original Property Type	
TR01	PAYING AGENT ACCOUNTS	Issue Name of Security	Bond Number	Coupon Number
TR02	UNDELIVERED OR UNCASHED DIVIDENDS	Issue Name of Security	Check Number	
TR03	FUNDS HELD IN A FIDUCIARY CAPACITY	Account Number		
TR04	ESCROW ACCOUNTS	GF Number	Property Address	
TR05	TRUST VOUCHERS	Voucher Number	Security Issue Name if Dividend	
TR06	PRENEED FUNERAL PLANS	Contract Number	Purchaser	
TR99	AGGREGATE TRUST PROPERTY < $50	Number of Items and Property Type	Property Type	
UT01	UTILITY DEPOSITS	Account Number		
UT02	MEMBERSHIP FEES	Account Number		
UT03	REFUNDS OR REBATES	Account Number		
UT04	CAPITAL CREDIT DISTRIBUTIONS	Account Number	Declaration Date	
UT99	AGGREGATE UTILITY PROPERTY < $50.00	Number of Items and Property Type	Property Type	

Securities Delivery Codes

Code	Description
ACCOUNT	Book Entry Registration (used only for non DTC eligible securities)
DTC	Direct Transfer to Depository Trust
PHYSICAL	Physical Delivery of Certificate to Comptroller's office
UNT	Undeliverable Security
FED	Direct Transfer to Federal Reserve Bank

Country Codes

Afghanistan	AFG
Aland Islands	ALA
Albania	ALB
Algeria	DZA
American Samoa	ASM
Andorra	AND
Anegada	VGB
Angola	AGO
Anguilla	AIA
Antigua and Barbuda	ATG
Argentina	ARG
Armenia	ARM
Aruba	ABW
Australia	AUS
Austria	AUT
Azerbaijan	AZE
Bahamas	BHS
Bahrain	BHR
Bangladesh	BGD
Barbados	BRB
Barbuda/Antigua	ATG
Belarus	BLR
Belgium	BEL
Belize	BLZ
Benin	BEN
Bermuda	BMU
Bhutan	BTN
Bolivia	BOL
Bonaire, St. Eustatius of Saba	BES
Bosnia and Herzegovina	BIH

Botswana	BWA
Bouvet Island	BVT
Brazil	BRA
British Indian Ocean Territory	IOT
British Virgin Islands*	VGB
British West Indies**	
Brunei Darussalam	BRN
Bulgaria	BGR
Burkina Faso	BFA
Burundi	BDI
Caicos Islands	TCA
Cambodia	KHM
Cameroon	CMR
Canada	CAN
Canary Islands/*Spain*	ESP
Cape Verde	CPV
Cayman Islands	CYM
Central African Republic	CAF
Chad	TCD
Channel Islands/United Kingdom	GBR
Chile	CHL
China	CHN
Christmas Island	CXR
Cocos (Keeling) Islands	CCK
Colombia	COL
Comoros	COM
Congo/Democratic Republic of Congo	COG
Cook Islands	COK
Corsica/France	FRA

Costa Rica	CRI
Cote D'Ivoire	CIV
Crete/Greece	GRC
Croatia	HRV
Cuba	CUB
Curacao	CUW
Cyprus	CYP
Czech Republic	CZE
Democratic Peoples Republic of Korea *(North)*	PRK
Democratic Republic of the Congo	COD
Denmark	DNK
Djibouti	DJI
Dominica	DMA
Dominican Republic	DOM
East Germany/Germany	DEU
East Timor/Timor-Leste	TLS
Ecuador	ECU
Egypt	EGY
El Salvador	SLV
England/United Kingdom	GBR
Equatorial Guinea	GNQ
Eritrea	ERI
Estonia	EST
Ethiopia	ETH
Faroe Islands	FRO
Falkland Islands *(Malvinas)*	FLK
Fiji	FJI
Finland	FIN
France	FRA

Country Codes *(continued)*

French Guiana	GUF
French Polynesia	PYF
French Southern Territories	ATF
French West Indies***	
Futuna Island/Wallis	WLF
Gabon	GAB
Gambia	GMB
Georgia	GEO
Germany	DEU
Ghana	GHA
Gibraltar	GIB
Grand Cayman/Cayman Islands	CYM
Great Britain/United Kingdom	GBR
Greece	GRC
Greenland	GRL
Grenada	GRD
Grenadines *(The)*/Saint Vincent	VCT
Guadeloupe	GLP
Guam	GUM
Guatemala	GTM
Guernsey	GGY
Guinea	GIN
Guinea-Bissau	GNB
Guyana	GUY
Haiti	HTI
Heard Island & McDonald Islands	HMD
Herzegovina/*Bosnia*	BIH
Holy See *(Vatican City State)*	VAT
Honduras	HND
Hong Kong *(Special Administrative Region of China)*	HKG
Hungary	HUN
Iceland	ISL
India	IND
Indonesia	IDN
Iran (Islamic Republic of)	IRN
Iraq	IRQ
Ireland	IRL
Isle of Man	IMN
Isle of Wright/United Kingdom	GBR

Israel	ISR
Italy	ITA
Jamaica	JAM
Jan Mayen Islands/Svalbard	VGB
Japan	JPN
Jersey	JEY
Jordan	JOR
Jost Van Dyke/British Virgin Islands	VGB
Kazakhstan	KAZ
Kenya	KEN
Kiribati	KIR
Korea/Democratic Peoples Republic or Republic of Korea	KOR
Kuwait	KWT
Kyrgyzstan	KGZ
Laos *(Lao Peoples Democratic Republic)*	LAO
Latvia	LVA
Lebanon	LBN
Lesotho	LSO
Liberia	LBR
Libya *(Libyan Arab Jamahiriya)*	LBY
Liechtenstein	LIE
Lithuania	LTU
Luxembourg	LUX
Macao	MAC
Macedonia *(The Former Yugoslav Republic of Macedonia)*	MKD
Madagascar	MDG
Malawi	MWI
Malaysia	MYS
Maldives	MDV
Mali	MLI
Malta	MLT
Malvinas/Falkland Islands	FLK
Mariana Islands/Northern Mariana Islands	MND
Marshall Islands	MHL
Martinique & Les Saintes	MTQ
Mauritania	MRT
Mauritius	MUS

Mayotte	MYT
Mexico	MEX
Micronesia *(Federated States of)*	FSM
Miquelon/*Saint Pierre*	SPM
Moldova/*Republic of Moldovo*	MDA
Monaco	MCO
Mongolia	MNG
Montenegro	MNE
Montserrat	MSR
Morocco	MAR
Mozambique	MOZ
Myanmar	MMR
Namibia	NAM
Nauru	NRU
Nepal	NPL
Netherlands	NLD
Netherlands Antilles	ANT
Nevis/Saint Kitts & Nevis	KNA
New Caledonia	NCL
New Zealand	NZL
Nicaragua	NIC
Niger	NER
Nigeria	NGA
Niue	NIU
Norfolk Island	NFK
North Korea/Democratic Peoples Republic	PRK
Northern Ireland/United Kingdom	GBR
Northern Mariana Islands	MNP
Norway	NOR
Oman	OMN
Pakistan	PAK
Palau	PLW
Palestinian Territory, Occupied	PSE
Panama	PAN
Papua New Guinea	PNG
Paraguay	PRY
Peru	PER
Philippines	PHL
Pitcairn	PCN

Country Codes *(continued)*

Poland	POL
Portugal	PRT
Principe/*Sao Tome*	STP
Puerto Rico	PRI
Qatar	QAT
Republic of Korea *(South)*	KOR
Republic of Moldova	MDA
Reunion	REU
Romania	ROU
Russian Federation	RUS
Rwanda	RWA
Saint Barthélemy	BLM
Saint Croix/United States Virgin Islands	VIR
Saint Helena, Ascension & Tristan da Cunha	SHN
Saint John/ United States Virgin Islands	VIR
Saint Kitts and Nevis	KNA
Saint Lucia	LCA
Saint Martin *(French Part)*	MAF
Saint Pierre and Miquelon	SPM
Saint Thomas/United States Virgin Islands	VIR
Saint Vincent and the Grenadines	VCT
Samoa	WSM
San Marino	SMR
Sao Tome and Principe	STP
Sardinia/*Italy*	ITA
Saudi Arabia	SAU
Scotland/United Kingdom	GBR
Senegal	SEN
Serbia	SRB
Seychelles	SYC
Sierra Leone	SLE
Singapore	SGP
Sint Maarten *(Dutch Part)*	SXM
Slovakia	SVK
Slovenia	SVN
Solomon Islands	SLB

Somalia	SOM
South Africa	ZAF
South Georgia & South Sandwich Islands	SGS
South Korea/Republic of Korea	KOR
Spain	ESP
Sri Lanka	LKA
Sudan	SDN
Suriname	SUR
Svalbard and Jan Mayen Islands	SJM
Swaziland	SWZ
Sweden	SWE
Switzerland	CHE
Syrian Arab Republic	SYR
Taiwan Province of China	TWN
Tajikistan	TJK
Tanzania/United Republic of Tanzania	TZA
Thailand	THA
Timor-Leste	TLS
Tobago/Trinidad & Tobago	TTD
Togo	TGO
Tokelau	TKL
Tonga	TON
Tortola/British Virgin Islands	VGB
Trinidad and Tobago	TTO
Tunisia	TUN
Turkey	TUR
Turkmenistan	TKM
Turks and Caicos Islands	TCA
Tuvalu	TUV
Uganda	UGA
Ukraine	UKR
United Arab Emirates (UAE)	ARE
United Kingdom of Great Britain and Northern Ireland	GBR
United Republic of Tanzania	TZA
United States	USA
United States Minor Outlying Islands	UMI
United States Virgin Islands****	VIR

Uruguay	URY
Uzbekistan	UZB
Vanuatu	VUT
Venezuela	VEN
Viet Nam	VNM
Virgin Gorda/British Virgin Islands	VGB
Wales/United Kingdom	GBR
Wallis and Futuna Islands	WLF
West Germany/Germany	DEU
Western Sahara	ESH
Yemen	YEM
Zambia	ZMB
Zimbabwe	ZWE

* British Virgin Islands (VGB) include Anegada, Virgin Gorda, Jost Van Dyke & Tortola.

** British West Indies include Anguilla, British Virgin Islands, Cayman Islands, Montserrat, Turks/Caicos - Each island has its own code.

*** French West Indies include St. Barthélemy (BLM), Guadeloupe (GLP), Les Saintes & Martinique (MTQ).

**** US Virgin Islands (VIR) include St. Croix, St. John & St. Thomas.

Summary of Reporting Requirements

Holder/Type of Property	Abandonment Period	Legal Reference*	Report Cut-off Date – March 1 –	Remittance and Report Due – On or Before July 1 –
FINANCIAL INSTITUTIONS				
Demand Deposit Accounts	3 years	73.003, 73.101		
Savings Accounts	3 years	73.003, 73.101		
Matured CD Principal	3 years	73.003, 73.101		
Safe Deposit Boxes	5 years	73.003, 73.101		
Official Checks	3 years	73.102		
Wages	1 year	72.1015		
CORPORATIONS				
Wages	1 year	72.1015		
Misc. Uncashed Checks	3 years	72.101(a)		
Refunds, Rebates and Deposits	3 years	72.101(a)		
Stored Value Cards	1 - 3 years	72.1016		
Mineral Proceeds	3 years	72.001(a) and 75.001		
Travelers Checks	15 years	72.102(a)-(b)		
Money Orders	3 years	72.102(a) and (c)		
LIFE INSURANCE				
Wages	1 year	72.1015		
Uncashed Checks and Drafts	3 years	72.101(a)		
Policy Proceeds	3 years	Chapter 1109		
Annuities	3 years	(Tx Insurance Code)		
Demutualization Proceeds	1 year	72.101(c)		
SECURITIES				
Stock and Cash Dividends	3 years	72.101(a)		
Dividend Reinvestment Plans	3 years	72.101(b)		
Underlying Shares	3 years	72.101(b)		
Liquidation Proceeds	3 years	72.101(a)		
Bonds and Bond Interest	3 years	72.101(a)		

All Holder Types and Property Types

*Legal references may be found in:

Title 6 Texas Property Code		Texas Insurance Code	
Chapter 72	Abandonment of Personal Property	Chapter 1109	Unclaimed Life Insurance and Annuity Contract Proceeds
Chapter 73	Inactive Accounts Held by Banking Organizations		
Chapter 74	Report, Delivery and Claims Process 74.705, Attorney's Fees and Penalties		
Chapter 75	Texas Minerals		
Chapter 76	Report, Delivery and Claims Process for Certain Property		

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