



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF FINANCE AND TREASURY

**Unclaimed
Property Unit**

Instructions
For
Preparing Unclaimed
Property Reports

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Table of Contents

Preparing Your Report

Introduction	3
Special Note to Holders	3
Regarding Owners	3
INSTRUCTIONS FOR PREPARING UNCLAIMED PROPERTY REPORT	4
Who Must Report	4
What to Report	4
When to File	4
Negative reporting	5
Filing Extensions	5
What Holder information is needed to Report	5
What Owner information is needed to Report	6
Reporting Method-Electronic Specifications	7
Making a Payment	7
Negative Reports	7
Aggregate Reporting of Property	7
Instructions for Federal Reserve Eligible Securities & Stocks	8
Instructions for Registration of Mutual Funds	9
Instructions for Completing Form UP-4	10
District of Columbia Unclaimed Property Law Dormancy Periods	11
NAUPA Property Type Codes	12
Relationship Codes	14

INTRODUCTION

The District of Columbia's Uniform Disposition of Unclaimed Property Act (DC code section 41-101 et seq.) requires business associations, banking and financial organizations, life insurance corporations, and others to review their records each year to determine whether they hold any funds, securities, or other properties that have been unclaimed for the required dormancy period, and to file an annual report with the Unclaimed Property Unit.

This reporting booklet is designed to inform organizations of their responsibilities under the Unclaimed Property law and assist in the preparation of abandoned property reports. Each organization should review the Unclaimed Property law to ensure all reporting requirements are understood. The review of the law should be ongoing, as revisions to the statute may cause changes in reporting requirements.

To ensure the complete, accurate, and timely reporting of unclaimed property, it is important that this reporting booklet and all other related materials be forwarded to the persons in your organization responsible for the preparation of the unclaimed property report.

SPECIAL NOTE TO HOLDERS

Holders should remit their stock claims through Depository Trust Company (DTC). Claimants will receive their stock property faster if the stock is issued in book entry form through DTC. If the stock is not eligible, you must issue the stock in the District's nominee name of **DCGov & Co** (exactly as written). Any other name will delay the issuance of property to the claimant (see page 6 for further instruction).

Processing complete and accurate holder reports.

This can only be done with cooperation from the holders. Incomplete report information adds processing time to your report, makes it more difficult to locate owners, and causes delays in processing claims.

Provide Your Tax ID and Current Address

It is your responsibility to update this office if you have any address or personnel changes in the department responsible for filing your reports. All correspondence should include your Employer Identification Number (EIN - Tax ID Number) and current address.

Returning money to its rightful owner.

Proactive steps are in place to allow our staff to find owners prior to the annual newspaper advertisement. If you have any questions, comments or suggestions on how to improve the reporting process, please feel free to contact one of the Unclaimed Property Staff at (202) 442-8181.

REGARDING OWNERS

We encourage you to make reasonable efforts to locate owners when an account first becomes inactive or a check remains uncashed. Most individuals and companies can be found if an attempt to locate them is made during the first six months following a change of address.

While the District of Columbia supports your efforts to contact your unclaimed property owners prior to reporting and remitting to the District of Columbia Government, expenses incurred for researching and locating owners are not authorized by the Statute to be deducted from your remittance to the District of Columbia Government.

There is an option to pay the claimants directly and then file for reimbursement from the District Government on Form UP-4 (see page 11).

INSTRUCTIONS FOR PREPARING ABANDONED AND UNCLAIMED PROPERTY REPORT

Who Must Report

The District of Columbia's "Uniform Disposition of Unclaimed Property Act of 1980," as amended, requires every business entity to review its records to determine whether they hold any funds, securities or other property presumed abandoned under the Act, and file an annual report with the Office of Finance and Treasury, Unclaimed Property Unit.

What to Report

Report all property, tangible or intangible, presumed abandoned, that is held or owing in the ordinary course of the holder's business and has remained unclaimed by the owner for more than three years after it became payable or distributable, unless otherwise specified. Please refer to the Checklist on Form UP-1 for more specific examples of the types of property that are reportable.

Property presumed abandoned shall be reported and delivered to the District if one of the following applies:

1. The last known address of the apparent owner, as shown on the records of the holder, is in the District.
2. If the address of apparent owner is unknown, at least one of the following applies:
 - A. Address of last known person entitled to the property is in the District of Columbia;
 - B. Holder is domiciled in the District; or
 - C. Holder is the District of Columbia Government.
3. The last known address of apparent owner is in a foreign country or in a state outside the District of Columbia and the property is not being reported to that state and, the holder is:
 - A. Domiciled in the District; or
 - B. The District of Columbia Government.
4. The transaction concerning the property took place in the District.

When to File

Reporting Deadlines

Reports and remittances are due for corporations, government agencies, banks and other financial institutions on October 31st of each year for fiscal year ending the preceding June 30th (fiscal year runs July 1st to June 30th the following year).

Insurance Companies are due on April 30th calendar year ending, preceding December 31st (January 1st to December 31st, calendar year).

Penalties for non-filing: There is a fifteen (15%) percent penalty on late remittances.

Negative Reports

Negative or None reports are only required for life insurance holders and companies domiciled in the District of Columbia.

Filing Extensions

Extensions for filing reports must be submitted in writing and are granted on a case-by-case basis. The requests may be e-mailed, faxed or mailed to the Unclaimed Property Unit.

What Holder information is needed to file a Report

Holder's Name and Address:

Complete the name and address lines with your company name and mailing address. Do not forget to include department names if they are an important part of your address.

Report Year:

Enter the year for which the report is being filed.

Employer ID Number (EIN):

Enter the nine-digit tax ID number assigned to you by the federal government. **This line must be completed.**

Property Type:

Review the property types listed on both sides of the form to verify the types of property you are reporting. Each item marked "yes" must be itemized on the Abandoned and Unclaimed Property Form (UP-2).

Previous Holder:

If you are not the original holder of any of the property listed on the report, enter the name and address of the previous holder and the date the property changed hands. If your institution's name has changed during the time (last 10 years) that you held any property reported, list the previous name and date of change

Primary Business Activity:

Check the primary business activity which best describes your principal operation.

State of Incorporation:

Corporations should enter the state in which they were incorporated. Savings and loans associations, banks, and credit unions should enter the state in which they were chartered.

Date of Incorporation/Charter Date:

Corporations should enter the date on which they were incorporated or licensed to do business. Savings and loan associations, banks, and credit unions should enter the date their organizations were chartered.

Is this your first time to report?

Indicate whether your organization has ever reported unclaimed property to this office, under this or any other tax ID numbers.

Contact person for reporting:

List the name, address, and phone number of the person who completes your report. This is the person the Unclaimed Property Unit will contact if there are questions or problems with your report. This is also the person to whom we will mail future reporting information.

What owner information is needed to Report

Owner's Information:

Enter the full name (last name first) and last known address for each owner. Corporate titles should be entered exactly as adopted, except the word "the" should be deleted when it is the first word of the title. List the complete address, including zip code. If the address is unknown, insert "address unknown" under the name.

If a single item has two or more owners, the names and addresses of both individuals must be shown, along with the relationship (e.g. "Trustee", "Or", "And", etc.). If the owners have the same address, the address may be entered once beneath the names.

Social Security Number:

Enter the owner's social security number(s) if known.

Date of Last Transaction:

This is the date of the last deposit or withdrawal made by the owner. The "date property became payable, demandable, or distributable" is, for example, the date a dividend became payable, the date a note became payable, the date a check or draft was issued, the date a gift certificate was purchased, etc. If payable on demand, the date the instrument was issued should be used. The date of computer conversion shall not be used as the date of last transaction.

Amount Due Owner:

The total value due owner is the amount of cash due the owner of the item, including all interest earned on deposits and without the deduction of any service charges.

Note:

For stocks and bonds, the number of shares should be listed.

INSTRUCTIONS FOR PREPARING TANGIBLE ASSETS INVENTORY

Reference Number:

Enter the reference number assigned to the owner of the abandoned or unclaimed property. Usually this number refers to the safe deposit box number.

Name and Address:

Enter the name and address of the owner of the abandoned or unclaimed property.

Description of Property:

This area is **very important** and must be completed in detail especially if there is more than one of a particular category of property. The more detailed the description, the easier it will be to identify the property at a later time should the owner come forward to claim it. Note any specific identifying marks or characteristics of each piece of property.

Note: For miscellaneous personal papers with no monetary value, these can be listed as a group and not detailed item by item.

Effective Date or Last Access:

This refers to the last date the safe deposit box was accessed by the owner.

Reporting Method-Electronic Specifications

The Office of Finance and Treasury requires all holders of unclaimed property accounts to report in NAUPA format electronically using the DC Unclaimed Property (<https://dc.findyourunclaimedproperty.com>). Specifications for NAUPA format can be found at the following website: <http://www.naupa.org/reporting>. The External File Processing function allows holders of unclaimed property to download information from their current computer system onto the District's website.

You can securely upload your District Unclaimed Property holder report through our web portal. Using the web portal reduces the risk of loss of sensitive and confidential information. The web portal will validate and give you a confirmation that the upload was successful.

Where do I report unclaimed property?

Report unclaimed property to the Unclaimed Property Unit via the (<https://dc.findyourunclaimedproperty.com>). Businesses with questions about reporting requirements or which need forms should call the Unclaimed Property Unit at 202-442-8181.

How do I make my payment?

Any of the following methods can be used when remitting Unclaimed Property:

DC Unclaimed Property (<https://dc.findyourunclaimedproperty.com>)

Checks - made payable to the DC Treasurer

ACH and Wire transfers - Bank: Wells Fargo

ABA #: 121000248

Account#: 2000043154940

Title: District of Columbia Government/Unclaimed Property

Ref Line: Your FEIN or Tax ID number, and name

For the remittance of safe deposit boxes, electronic transmission in the NAUPA format using the DC Unclaimed Property (<https://dc.findyourunclaimedproperty.com>), of the final accepted safe deposit boxes is requested. Contents of each box must be kept separated and itemized individually with a copy of the inventory sheet in each individual box. You can securely upload your District Unclaimed Property holder report through our web portal. Using the web portal reduces the risk of loss of sensitive and confidential information. The web portal will validate and give you a confirmation that the upload was successful.

Negative Reports

In the case where a holder neither holds nor owes any abandoned property specified under Title 41-117 the District of Columbia request that a negative report be filed annually. Negative or None reports are only required for companies that are domiciled in the District of Columbia.

Aggregate Reporting of Property

Individual Owner accounts must be reported individually, regardless of dollar amount. The list should include the names of the owners, amount due each owner and all other available information on file. The Unclaimed Property Unit wants to be able to return even the smallest amounts to the rightful owners.

INSTRUCTIONS FOR REGISTRATION OF STOCKS

We require stock be transferred via DTC or book entry. When stocks are reported, a transfer must be made to the District of Columbia Government. Any physical stock (not eligible for DTC or book entry) must be issued in the District's nominee name "Hare & Co acct 822437", under taxpayer ID #13-6062916, the Hare and Co acct 822437 TIN 13-6062916 only applies to physical certificates. Any book and DRP shares issued to District of Columbia's Unclaimed Property account cannot be registered to **Hare & Co**. They should continue to be registered to **"DC Gov & Co" TIN# 16-1674446**. The report confirmation sheet should be forwarded to the Unclaimed Property Unit at:

The Office of Finance and Treasury
Unclaimed Property Unit
1101 4th Street SW
Suite 800W
Washington DC, 20024

The list should include issue name, cusip number, number of shares and your depository number.

At least two business days in advance of a DTC deposit, e-mail the following information concerning the deposit to upch.custody@avenuinsights.com. Questions can be directed to the State Client Liaison at upch.custody@avenuinsights.com, Attn: District of Columbia

District of Columbia #822437
Name of Security
Cusip Number
Holder's DTC number
Number of shares

In the rare event, an email is not possible you may fax the required information to the upch custody fax at 617-532-8762 to the Attn of District of Columbia.

The DTC/book entry delivery instructions are as follows:

DTC Participant Account# 901

Bank Mellon Bank
Account Number: 822437
Agent Bank#: 26500
Reference: DCGov & Co/822437

The physical stock should be mailed to the following address:

The Depository Trust Company
570 Washington BLVD-5th Floor
Jersey City, NJ 07310
Attn: BNY Mellon/Branch Deposit Department
For further credit to 822437

Worthless/Nontransferable Securities:

Do not report worthless or nontransferable stock to us. If they should gain value or become transferable, report and remit the shares at that time. You will not be penalized for late reporting for these situations.

FEDERAL RESERVE ELIGIBLE SECURITIES

Fed Reserve Bank of New York

ABA #021000018

Bank of NYC/CUST/822437

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

INSTRUCTIONS FOR REGISTRATION OF MUTUAL FUNDS

When reporting Mutual Funds, please be sure to include the complete Fund name, the FEIN Number, CUSIP Number and the Account Number for the Fund.

Please notify Avenu with the above information at least 3 – 4 business days prior to delivery to request a mutual fund account number for each fund/cusip to make delivery to. Avenu will provide account numbers as soon as possible Please send the required information and request for account number to upch.custody@avenuinsights.com. Questions can be directed to the State Client Liaison at upch.custody@avenuinsights.com Attn: District of Columbia.

Please set up the account so the dividends are paid out in cash and not reinvested and interested party statements are sent to:

**Avenu Insights
District of Columbia
100 Hancock Street, 10th Floor
Quincy, MA 02171**

A statement showing the shares in the nominee name (MAC & CO) and Account Number: **822437** must accompany your Report of Unclaimed Property for your report to be considered complete.

Mutual Fund accounts held for the District of Columbia should be registered in the name of “MAC & CO 822437” and transferred into the District of Columbia’s custodial account with Avenu. A fund account number is required to be established at the fund in order to effect the transfer into MAC & CO.

Closed-End funds only should be put in the account for the District of Columbia with the below registration:

**DCGOV & CO
c/o AVENU Insights & Analytics
100 Hancock St., 10th Floor
Quincy, MA 02171
FEIN 16-1674446**

with a copy of the statement mailed to:

**Government of the District of Columbia,
Office of Finance and Treasury, Unclaimed Property Unit
1101 4th Street, SW, Suite. W-800B
WASHINGTON, DC 20024**

CUSIP numbers are required for all mutual funds.

INSTRUCTIONS FOR COMPLETING A REQUEST FOR HOLDER REIMBURSEMENT

FORM UP-4

In order to expedite all holder claims for the return of property presumed abandoned, pursuant to “The Uniform Disposition of Unclaimed Property Act of 1980”, DC Law 3-160, the following guidelines have been established:

If a claim is made to a holder who has delivered unclaimed property to the Mayor pursuant to section 119 (a) of the Act, the holder may:

- Pay the claimant upon the filing of satisfactory proof of claim and seek reimbursement from the District or refer the claimant to the District of Columbia Government.
- Under circumstances where the holder has delivered tangible property, the holder may reclaim the property for the rightful owner or refer the claimant to the District of Columbia Government.

IN ORDER TO SEEK REIMBURSEMENT FROM THE DISTRICT

- The holder must file a Form UP-4.
- Must make payment to the owner prior to submitting a claim to the District for reimbursement.
- Must provide your proof of payment to owner
- Have UP-4 form notarized.

If you require further clarity on claim/reimbursement procedures, please call Unclaimed Property at 202-442-8181.

DISTRICT OF COLUMBIA UNCLAIMED PROPERTY LAW DORMANCY PERIODS

Section	Description	Period	Dormancy Period
41-106	Savings, Matured Time Deposits, Demand Deposits (Checking), NOW, plus interest or dividends		3 years
41-106	Travelers' Checks		15 years
41-106	Written Instruments (Banking and Financial Assns.)		3 years
41-106	Money Orders		7 years
41-106	IRAs, Keogh Plans		3 years
41-115	Safe Deposit Boxes, Safekeeping		3 years
41-107	Funds Held by Life Insurance Companies		3 years
41-109	Stocks, Dividends, Profit Distributions, Interest		3 years
41-110	Liquidating Distributions		60 days
41-111	Funds Held by Fiduciaries, Agents		3 years
41-112	Funds Held by Government or Governmental Agencies		1 year
41-112	Indebtedness of the District Government		1 year
41-103	Ordered Refunds		1 year
41-103	Misc. Property Held in Normal Course of Business (Vendor Checks, Credit Balances, etc)		3 years
41-113	Employee Benefit Trust Distributions		3 years
41-114	Gift Certificates		5 years
41-116	Unpaid wages/Commissions		1 year

Property Type Codes			
AC01	Checking Accounts	MI05	Working Interest
AC02	Savings Accounts	MI06	Bonuses
AC03	Mature CD or Save Cert	MI07	Delay Rentals
AC04	Christmas Club Funds	MI08	Shut-in Royalties
AC05	Money on deposit to secure fund	MI09	Minimum Royalties
AC06	Security Deposit	MI99	Aggregate Mineral Proceeds
AC07	Unidentified Deposit	MS01	Wages, Payroll, Salary
AC08	Suspense Accounts	MS02	Commissions
AC99	Aggregate Account Balances	MS03	Workers Compensation Benefits
CK01	Cashier's Checks	MS04	Payments For Goods & Services
CK02	Certified Checks	MS05	Customer Overpayments
CK03	Registered Checks	MS06	Unidentified Remittances
CK04	Treasurer's Checks	MS07	Unrefunded Overcharges
CK05	Drafts	MS08	Accounts Payable
CK06	Warrants	MS09	Credit Balance -- Accounts Receivable
CK07	Money Orders	MS10	Discounts Due
CK08	Traveler's Checks	MS11	Refunds Due
CK09	Foreign Exchange Checks	MS12	Unredeemed Gift Certificates
CK10	Expense Checks	MS13	Unclaimed Loan Collateral
CK11	Pension Checks	MS14	Pension & Profit Sharing
CK12	Credit Checks or Memos	MS15	Dissolution or Liquidation
CK13	Vendor Checks	MS16	Miscellaneous Outstanding Checks
CK14	Checks Written off to Income	MS17	Miscellaneous Intangible Property
CK15	Other Outstanding Official Checks	MS18	Suspense Liabilities
CK16	CD Interest Checks	MS99	Aggregate Misc Property
CK99	Aggregate Uncashed Checks	SC01	Dividends
CS01	Educational Savings Accounts - Cash	SC02	Interest (Bond Coupons)
CS02	Educational Savings Accounts - Mutual Funds	SC03	Principal Payments
CS03	Educational Savings Accounts - Securities	SC04	Equity Payments
CS04	Reserved for Educational Savings Accounts (Code reserved for future use)	SC05	Profits
CT01	Escrow Funds	SC06	Funds Paid to Purchase Shares
CT02	Condemnation Awards	SC07	Funds for Stocks & Bonds
CT03	Missing Heir's Funds	SC08	Shares of Stock (Returned by Post Office)
CT04	Suspense Accounts	SC09	Cash for Fraction Shares
CT05	Other Court Deposits	SC10	Unexchanged Stock of Successor Corp
CT99	Aggregate Court Deposit	SC11	Other Cert of Ownership
HS01	Health Savings Account	SC12	Underlying Shares or other Outstanding Certificates
HS02	Health Savings Account Investment	SC13	Funds for Liquidation / Redemption of Un-surrendered Stock or Bonds
HS03	Reserved for Health Savings Account (Code reserved for future use)	SC14	Debentures
IN01	Individual Policy Benefits or Claim Payments	SC15	U S Govt Securities

Property Type Codes			
IN02	Group Policy Benefits or Claim Payments	SC16	Mutual Fund Shares
IN03	Proceeds Due Beneficiaries	SC17	Warrant (Rights)
IN04	Proceeds from Matured Policies, Endowments or Annuities	SC18	Mature Bond Principal
IN05	Premium Refunds	SC19	Dividend Reinvestment Plans
IN06	Unidentified Remittances	SC20	Credit Balances
IN07	Other Amounts Due Under Policy Terms	SC99	Aggregate Security Related Cash
IN08	Agent Credit Balances	SD01	SD Box Contents
IN99	Aggregate Insurance Property	SD02	Other Safekeeping
IR01	Traditional IRA - Cash	SD03	Other Tangible Property
IR02	Traditional IRA - Mutual Funds	TR01	Paying Agent Account
IR03	Traditional IRA - Securities	TR02	Undelivered or Uncashed Dividends
IR04	Reserved for Traditional IRA, SEP IRA, SARSEP IRA, and SIMPLE IRA (Code reserved for future use)	TR03	Funds held in Fiduciary Capacity
IR05	Roth IRA - Cash	TR04	Escrow Accounts
IR06	Roth IRA - Mutual Funds	TR05	Trust Vouchers
IR07	Roth IRA - Securities	TR99	Aggregate Trust Property
IR08	Reserved for Roth IRA (Code reserved for future use)	UT01	Utility Deposits
IR09	IRA Other - Reserved 1 (Code reserved for future IRA use)	UT02	Membership Fees
IR10	IRA Other - Reserved 2 (Code reserved for future IRA use)	UT03	Refunds or Rebates
MI01	Net Revenue Interest	UT04	Capital Credit Distributions
MI02	Royalties	UT99	Aggregate Utilities
MI03	Overriding Royalties	ZZZZ	Properties Not Identified Above
MI04	Production Payments		

Relationship Codes		
AD	Administrator	The person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
AG	Agent For	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
AF	Attorney For	A person who has been qualified by a state or Federal court to provide legal services, including appearing in court, and is authorized to act for another.
AN	And (Unspecified Joint Relationship)	Unspecified joint relationship including 'AND'.
BF	Beneficiary	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy or any instrument in which there is distribution.
CP	Community Property	Property or earnings received by a husband and wife during marriage, other than by gift, devise, or descent. Separate property is property owned by a spouse before marriage or received during the marriage by gift, devise or descent. In some jurisdictions, earnings from separate property are also separate property and in some jurisdictions, such earnings are community property. Recognized by California, Arizona, New Mexico, Texas, Nevada, Idaho, Washington, Wisconsin, Louisiana and Puerto Rico.
CN	Conservator	A guardian and protector appointed by a judge to protect and manage the financial affairs and/or the person's daily life due to physical or mental limitations or old age.
CF	Custodian	A person with whom some article is left, usually pursuant to a contract (called a "contract of bailment"), who is responsible for the safe return of the article to the owner when the contract is fulfilled.
DF	Defendant	The party sued in a civil lawsuit or the party charged with a crime in a criminal prosecution.
ES	Estate	All the possessions of one who has died and are subject to probate (administration supervised by the court) and distribution to heirs and beneficiaries, all the possessions which a guardian manages for a ward (young person requiring protection and administration of affairs), or assets a conservator manages for a conservatee (a person whose physical or mental lack of competence requires administration of his/her affairs).
EX	Executor or Executrix	The person appointed to administer the estate of a person who has died leaving a will which nominates that person.
FB	For Benefit of	A person who is entitled to property that is held by another person (typically a custodian or trustee). FB is typically used in trustee, self-directed, inherited, education and transferred accounts.
GR	Guardian	A person who has been appointed by a judge to take care of a minor child (called a "ward") or incompetent adult personally and/or manage that person's affairs.

Relationship Codes		
HE	Heir	Anyone who receives property of a deceased person either by will or under the laws of descent and distribution. (Explanation: a devisee under a will is also an "heir", even though unrelated to the decedent.)
IN	Insured	The person or entity who will be compensated for loss by an insurer under the terms of a contract called an insurance policy.
JT	Joint Tenants	An account held in joint tenancy presumes a right of survivorship, but this presumption can be overcome by evidence that the account was really the property of only one, and the joint tenancy was for convenience. Right of Survivorship is not specifically stated.
JS	Joint Tenants with Rights of Survivorship	A type of account which is owned by at least two people, where all tenants have an equal right to the account's assets and are afforded survivorship rights in the event of the death of another account holder. In this type of account, a surviving member will inherit the total value of the other member's share of account assets upon the death of that other member. All members of the account are afforded the power to conduct investment transactions within the account as well.
TC	Tenants in Common	A type of account which is owned by at least two people with no rights of survivorship afforded to any of the account holders. In this type of account, a surviving tenant of the account does not necessarily acquire the rights (and account assets) of the deceased person. Rather, each tenant in the account can stipulate in a written will how his/her assets will be distributed upon his/her death. Generally, the member ownership in the account is determined on a pro rata basis, meaning that if there are two tenants in the account, each will have a 50% claim on the account's value.
JE	Tenants in Entireties	Joint ownership of property or securities by a husband and wife where, upon the death of one, the property goes to the survivor.
OR	(Or) Unspecified Joint Relationship	Unspecified joint relationship including 'OR'
OT	Other Relationship	Relationship other than specified in this list. Additional details should be submitted with the property.
PD	Payable On Death	Account is payable on Death to an alternate owner. Upon the original owner's death, the beneficiary must supply identification and a copy of the original owner's death certificate.
PA	Payee	The one named on a check or promissory note to receive payment.
PO	Power of Attorney	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. Explanation: There are both general powers of attorney which give the authorized party broad discretion and special powers of attorney that are limited in scope.
RE	Remitter	Used primarily on official checks. The Remitter is the person who purchased the official check. This relationship is separate from the Holder who turns the property over to the state.
SO	Sole Owner	Sole Owner is used when there is only a single owner for the property, and that person has all rights to the ownership of the property.
TE	Trustee	A person or entity who holds the assets (corpus) of a trustee for the benefit of the beneficiaries and manages the trust and its assets under the terms of the trust stated in the Declaration of Trust which created it.
UG	Uniform Gifts to Minor	Property that is gifted to a Minor under the Uniform Gifts to Minors Act – (UGMA). This act allows minors to own property such as securities. Under the UGMA, the ownership of the funds works like it does with any other trust except that the donor must appoint a custodian (the trustee) to look after the account. Regardless of whether the minor has reached the age of majority, they should be coded with the UG relation. The custodian on the account should be coded as CU.
UT	Uniform Transfer to Minor	Property that is gifted to a minor under the Uniform Transfer to Minors Act – (UTMA). This act allows a minor to receive gifts such as money, patents, royalties, real estate and fine art, without the aid of a guardian or trustee. The gift giver or an appointed custodian manages the minor's account until the minor is of age (usually 18 or 21).
UN	Unknown	The owner's relationship to the property is not known.
UF	Usufruct	Usufruct is a real right in a property owned by another, normally for a limited time or until death. Simply stated, it is the right to use the property, to enjoy the fruits and income of the property, to rent the property out and to collect the rents, all to the exclusion of the underlying real or naked owner. The usufructuary has the full right to use the property but cannot dispose of the property nor can it be destroyed.