



NAUPA STANDARD REPORTING CODES

PROPERTY CODES / DORMANCY PERIODS

<u>ACCOUNTS</u>			<u>CHECKS</u>		
AC01	Checking Accounts	3	CK01	Cashier's Checks	3
AC02	Savings Accounts	3	CK02	Certified Checks	3
AC03	Mature CD & Savings Certificates	3	CK03	Registered Checks	3
AC04	Christmas Club Funds	3	CK04	Treasurer Checks	3
AC05	Money on Deposit to Secure Funds	3	CK05	Drafts	3
AC06	Security Deposit	3	CK06	State Warrants	3
AC07	Unidentified Deposit	3	CK07	Money Orders	7
AC08	Suspense Accounts	3	CK08	Travelers Checks	15
AC99	Aggregate Account Balances	3	CK09	Foreign Exchange Checks	3
<u>EDUCATIONAL ACCOUNTS</u>			CK10	Expense Checks	3
CS01	EA - Cash	3	CK11	Pension Checks	3
CS02	EA - Mutual Funds	3	CK12	Credit Checks/Memos	3
CS03	EA - Securities	3	CK13	Vendor Checks	3
<u>COURT DEPOSITS</u>			CK14	Checks Written off to Income	3
CT01	Escrow Funds	3	CK15	Outstanding Official Checks	3
CT02	Condemnation Awards	3	CK16	CD Interest Checks	3
CT03	Missing Heirs Funds	3	CK99	Aggregate Uncashed Checks	3
CT04	Suspense Accounts	3	<u>HEALTH SAVINGS ACCOUNTS</u>		
CT05	Other Court Deposits incl. Child Support	3	HS01	Health Savings Account	3
CT 99	Aggregate Court Deposits	3	HS02	Health Savings Account Investment	3
<u>INSURANCE</u>			<u>TRADITIONAL IRA, SEP IRA, SARSEP, and SIMPLE IRA</u>		
IN01	Individual Policy Benefit/Claim Payments	3	IR01	Traditional IRA - Cash	3
IN02	Group Policy Benefits/Claims Payments	3	IR02	Traditional IRA - Mutual Funds	3
IN03	Proceeds Due Beneficiaries	3	IR03	Traditional IRA - Securities	3
IN04	Proceeds Due for Matured Policies, Endowments and/or Annuities	3	<u>ROTH IRA</u>		
IN05	Premium Refunds	3	IR05	Roth IRA - Cash	3
IN06	Unidentified Remittances	3	IR06	Roth IRA - Mutual Funds	3

IN07	Other Amounts Due Under Policy Terms	3
IN08	Agent Credit Balances	3
IN99	Aggregate Insurance Property	3

MISCELLANEOUS PROPERTY

MS01	Wages and Payroll	1
MS02	Commissions	3
MS03	Workers Compensation	3
MS04	Payment of Goods/Services	3
MS05	Customer Overpayments	3
MS06	Unidentified Remittances	3
MS07	Unrefunded Overcharges	3
MS08	Accounts Payable	3
MS09	Credit Balances/Accts Rec.	3
MS10	Discounts Due	3
MS11	Refunds Due	3
MS13	Unclaimed Loan Collateral	3
MS14	Pension/Profit Sharing	3
MS15	Dissolution/Liquidation	3
MS16	Misc Outstanding Checks	3
MS17	Misc Intangible Property	3
MS18	Suspense Liabilities	3
MS99	Aggregate Misc Property	3

SAFE DEPOSIT BOX

SD01	Safe Deposit Box Contents	5
SD02	Other Safekeeping	5
SD03	Other Tangible Property	5

TRUSTS/INVESTMENTS/ESCROWS

TR01	Paying Agents Accounts	3
TR02	Undelivered or Uncashed Dividends	3
TR03	Funds Held in Fiduciary Capacity	3
TR04	Escrow Accounts	3
TR05	Trust Vouchers	3
TR99	Aggregate Trust Property	3

UTILITIES

UT01	Utility Deposits	1
UT02	Membership Fees	1
UT03	Refunds or Rebates	1

IR07	Roth IRA – Securities	3
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MINERAL PROCEEDS/INTERESTS

MI01	Net Revenue Interest	3
MI02	Royalties	3
MI03	Overriding Royalties	3
MI04	Production Payments	3
MI05	Working Interest	3
MI06	Bonuses	3
MI07	Delay Rentals	3
MI08	Shut-in Royalties	3
MI09	Minimum Royalties	3
MI99	Aggregate Mineral Proceeds	3

SECURITIES/STOCK

SC01	Dividends	3
SC02	Interest (Bond Coupons)	3
SC03	Principal Payments	3
SC04	Equity Payments	3
SC05	Profits	3
SC06	Funds Paid to Purchase Shares	3
SC07	Funds for Stocks/Bonds	3
SC08	Shares of Stock (Post Office Return)	3
SC09	Cash for Fractional Shares	3
SC10	Unexchanged Stock of Successor Corp	3
SC11	Other Certificate of Ownership	3
SC12	Underlying Shares/Outstanding Cert.	3
SC13	Funds for Liquidation	3
SC14	Debentures	3
SC15	US Government Securities	3
SC16	Money Markets/Mutual Funds	3
SC17	Warrants (Rights)	3
SC18	Matured Bond Principal	3
SC19	Dividend Reinvestment Plan	3
SC20	Credit Balances	3
SC99	Aggregate Security Related Cash	3

UT04	Capital Credit Distribution	1
UT99	Aggregate Utilities	1

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.
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 Relationships	Unspecified joint relationship including 'OR'
OT	Other Relationships	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 Minors	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.

TANGIBLE PROPERTY CODES	
ABS	Abstract
BOND	Savings Bonds/Others
BOOK	All Types of Books
CARD	Misc Card Collection
CD	Certificate of Deposit
CNSF	Foreign Coins
CNSM	Misc Coin Sets
COIN	Misc Coins
CURF	Foreign Currency
CURR	Currency
DISK	Electronic Media
GBAR	Gold Bars
INGO	Ingots Silver/Gold
JEWL	Jewelry
LIFE	Life Ins Policy
LINE	Misc Cloth Items
LJEW	Loose Gems/Stones

MEDL	Misc Medallions
MIL	Military Documents
MISC	Misc Items
PAPR	Misc Paper – No App Value
PHOT	Misc Photos/Photo Albums
PURS	Purses or Wallets
REAL	Real Estate Documents
REGI	Religious Items
SAVB	Savings Bonds/Certificates
SBAR	Silver Bars
SEC	Securities/Stock Certs.
SILW	Silverware/Flatware
STAM	Misc Stamps/Stamp Set
TITL	Vehicle Title
TRLC	Travelers Checks
UTEN	Household Utensils
WTCH	Watch
WEAP	Various Weapons
WILL	Wills or Codicils to Will

DEDUCTION AND WITHHOLDING CODES

DW	Dividends Withheld or Discontinued
IW	Interest Withheld or Discontinued
MC	Mailing Cost
SW	Service Charge
TW	Income Tax Withheld
ZZ	Deduction Code Not Identified Above

ADDITION CODES

DR	Reported in Error on Advertising Report
DV	Dividends Earned
IN	Interest Earned
ME	Additional Royalty or Other Mineral Interest Payments
SP	Stock Split
ZZ	Addition Code Not Identified Above

PAID OR DELETION CODES

ER	Erroneously Reported
RO	Returned to Owner
RS	Reverse Stock Split
ZZ	Deletion Code Not Identified Above

OWNERSHIP CODES

AP	Aggregate Property	This property represents a group on properties that have been aggregated together, usually because of small values.
OT	Other	This property represents individual property records that are not reported as aggregate or unknown, and is used when an owner's name is known and included in the report.
UN	Unknown Owner (no name available)	This property represents individual property records in which the original owner's name is unknown.

SECURITY DELIVERY CODES

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