Unclaimed Property Reporting and Filing Instructions

Capitol Building
Des Moines, IA
50319-0005

Updated 7/2016

Dear Holder,

We share a common goal, to provide citizens and customers with excellent service. While you never want to lose track of a customer, I want to assure you that if it does happen, I am going to work hard to reunite that individual or company with their lost property.

As state treasurer, I have the responsibility and privilege to work with businesses and other entities to provide an unclaimed property program to the citizens of Iowa. Your cooperation in the reporting process strengthens our trusted relationship with Iowans of past and present.

The Iowa unclaimed property law requires that all businesses review their records each year and report unclaimed assets to the Unclaimed Property Program of the Iowa treasurer's office. This report must be filed on or before November 1 of each year and should include all property that is reportable as of July 1.

My goal as state treasurer is to return this property to the rightful owner. Holders of unclaimed property play a vital role in this effort. By being aware of the law and submitting accurate reports with as much information as possible, your business takes the first step in reuniting owners with their lost property.

In report year 2015 more than 5,500 different organizations reported unclaimed property to our office. My office paid 16,700 claims from those reports. In total, we have returned over $214 million through the Great Iowa Treasure Hunt. I pledge to continue to diligently play my part in reuniting owners with their property.

We have compiled these instructions to aid you in reporting unclaimed property to the state of Iowa.

The treasurer's office is glad to assist you in any way we can. Please do not hesitate to contact our office (phone 515-281-7546 or e-mail upreport@iowa.gov). We welcome your feedback.

Sincerely,

Michael L. Fitzgerald
State Treasurer

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What is "unclaimed property," and why should it be reported?

Unclaimed property is defined by Iowa Code Chapter 556, which also describes reporting requirements and the operations of Iowa's unclaimed property program. The statute is limited to "unclaimed intangible property" (financial assets) and does not apply to tangible property (other than the contents of safe deposit boxes and other items left in safekeeping) or real property.

Typically, unclaimed property takes one of two forms. It can be represented by an outstanding obligation owed by one party to another, such as an uncashed check or other type of payment. Unclaimed property includes dormant financial assets, such as an inactive savings account, abandoned stock, or other investments. Property is considered "unclaimed" when the owner has failed to acknowledge the existence of, or claim an asset for a set period of time. For the state of Iowa, this "dormancy period" is generally three (3) years.

Entities with the obligation to report unclaimed property are known as *holders*. A holder need not physically possess the underlying funds or other asset to be obligated to report and remit the property; rather it is a question of whether the holder is obligated to the owner to make payment or delivery. The unclaimed property law creates an affirmative duty on the part of holders to contact the owners and attempt to pay or re-establish an active relationship with them. When efforts by the holder to locate the rightful owner fail, the funds must be turned over to the office of the state treasurer, which is then responsible for safeguarding these funds, publicizing the names of the rightful owners, and returning the funds back to the owners as they come forward.

Examples of holders

Any entity that engages in commerce can potentially generate unclaimed property. A holder means *any* entity in possession of unclaimed property belonging to another, or indebted to another on an obligation. The unclaimed property law lists specific types of businesses that potentially hold unclaimed property (including financial institutions, life insurers, utilities, and government agencies or subdivisions) but ultimately the law applies to *all* business associations, wherever located, domiciled, or incorporated, such as a corporation, joint stock company, business trust, partnership, cooperative, or other association for business purposes, whether or not for profit.

What Unclaimed Property is Reportable to Iowa?

All unclaimed property that is not expressly exempted under Iowa Code Chapter 556, where the owner had a last known address in Iowa is reportable to Iowa. Additionally, unclaimed property is reportable to the state of Iowa where:

- The holder is incorporated in the state of Iowa, and the address of the owner is unknown, or the address is in a foreign jurisdiction.
- The underlying obligation is represented by a money order, traveler's check, or other similar written instrument, which was issued in Iowa.
- The property consists of safe deposit box contents and the safe deposit box was opened in Iowa (regardless of the last known address of the owner).

PROPERTY TYPE CODES AND THEIR IOWA CODE SECTIONS

ACCOUNT BALANCES – 3 years

556.2	**AC01**	Checking Account
556.2	**AC02**	Savings Account
556.2	**AC03**	Matured CD or Savings Certificate
556.9	**AC05**	Money on Deposit to Secure Fund
556.9	**AC06**	Security Deposits
556.9	**AC07**	Unidentified Deposits
556.9	**AC08**	Suspense Accounts

AGGREGATE

556.9	***AC99**	Aggregate Reporting

UNCASHED CHECKS – 3 years

556.2B	**CK01**	Cashiers Checks
556.2B	**CK02**	Certified Checks
556.2B	**CK03**	Registered Checks
556.2B	**CK04**	Treasurer's Checks
556.2B	**CK05**	Drafts
556.2C	**CK06**	Warrants
556.2B	**CK07**	Money Orders
556.2A	**CK08**	Traveler's Checks - 15 years
556.2B	**CK09**	Foreign Exchange Checks
556.9	**CK10**	Expense Checks
556.9	**CK11**	Pension Checks
556.9	**CK12**	Credit Checks or Memos
556.9	**CK13**	Vendor Checks
556.9	**CK14**	Checks Written Off to Income
556.2B	**CK15**	Outstanding Official Checks
556.2	**CK16**	CD Interest Checks
566.2A	**CK17**	Express Money Orders - 7 years

EDUCATIONAL SAVINGS ACCOUNTS -3 years

556.7	**CS01**	Cash
556.7	**CS02**	Mutual Funds
556.7	**CS03**	Securities

LOCAL GOVN'T / COURT DEPOSIT - 2 years

556.8	**CT01**	Escrow Funds
556.8	**CT02**	Condemnation Awards
556.8	**CT03**	Missing Heir's Funds
556.8	**CT04**	Suspense Account
556.8	**CT05**	Other Court Deposit
556.8	**CT06**	Child Support
556.8	**CT08**	Accounts Payable
556.8	**CT09**	Victim's Restitution
556.8	**CT10**	Miscellaneous Checks

HEALTH SAVINGS PLANS – 3 years

556.7	**HS01**	Health Savings Account
556.7	**HS02**	Health Savings Account Investment

INSURANCE - 3 years

556.9	**IN01**	Individual Policy Benefits of Claim Payment
556.9	**IN02**	Group Policy Benefits or Claim Payments
556.3	**IN03**	Proceeds Due Beneficiaries
556.3	**IN04**	Proceeds from Matured Policies, Endow., annuities
556.9	**IN05**	Premium Refunds
556.9	**IN06**	Unidentified Remittances
556.3	**IN07**	Other Amount Due Under Policy Terms: Whole life term or endowment or annuity or supplementary Contract **(2 years after reaching limiting age).**
556.9	**IN08**	Agent Credit Balances
556.9	**IN09**	Retained Asset Account
556.3A	**IN10**	Proceeds or shares of stock from demutualization

TRADNL IRA, SEP IRA SARSEP IRA&SIMPLE IRA – 3 years

556.7	**IR01**	Cash
556.7	**IR02**	Mutual Funds
556.7	**IR03**	Securities

ROTH IRA – 3 years

556.7	**IR05**	Cash
556.7	**IR06**	Mutual Funds
556.7	**IR07**	Securities

MINERAL PROCEEDS and MINERAL INTERESTS - 3 years

556.9	**MI01**	Net Revenue
556.9	**MI02**	Royalties
556.9	**MI03**	Overriding Royalties
556.9	**MI04**	Production Payments
556.9	**MI05**	Working Interest
556.9	**MI06**	Bonuses
556.9	**MI07**	Delay Rentals
556.9	**MI08**	Shut-in Royalties
556.9	**MI09**	Minimum Royalties

MISC. CHECKS and TANGIBLE PROPERTY - 3 years

556.9	**MS01**	Wages, Payroll, Salary - 1 year
556.9	**MS02**	Commissions - 1 year
556.9	**MS03**	Worker's Compensation
556.9	**MS04**	Payment of Goods & Services
556.9	**MS05**	Customer Overpayments
556.9	**MS06**	Unidentified Remittances
556.9	**MS07**	Unrefunded Overcharges
556.9	**MS08**	Accounts Payable
556.9	**MS09**	Credit Balances & Accounts Receivable
556.9	**MS10**	Discounts Due

MISC. CHECKS and TANGIBLE PROPERTY - 3 years (cont.)

556.9	**MS11**	Refunds Due
556.9	**MS12**	Unredeemed Gift Cards & Gift Certs-5 yrs**
556.9	**MS13**	Unclaimed Loan Collateral
556.7	**MS14**	Pension & Profit Share Plans
556.6	**MS15**	Dissolution / Liquidation - 1 year
556.9	**MS16**	Misc. Outstanding Checks
556.9	**MS17**	Misc. Intangible Property
556.9	**MS18**	Suspense Liabilities
556.9	**MS19**	Uncashed rebates
556.9	**MS20**	Gambling Winnings

SECURITIES - 3 years

556.5	**SC01**	Dividends
556.9	**SC02**	Interest (Bond Coupon)
556.5	**SC03**	Principal Repayments
556.5	**SC04**	Equity Payments
556.5	**SC05**	Profits
556.5	**SC06**	Funds Paid to Purchase Shares
556.5	**SC07**	Funds for Stocks & Bonds
556.5	**SC08**	Shares of Stock (returned by Post Office)
556.5	**SC09**	Cash for Fractional Shares
556.5	**SC10**	Unexchanged Stock of Successor Corp.
556.5	**SC11**	Other Certificate of Ownership
556.5	**SC12**	Underlying Shares or Other Outstanding certs
556.5	**SC13**	Funds for Liquidation
556.9	**SC14**	Debentures
556.5	**SC15**	U.S. Government Securities
556.5	**SC16**	Mutual Fund Shares
556.9	**SC17**	Warrants (Rights)
556.9	**SC18**	Matured Bond Principal
556.5	**SC19**	Dividend Reinvestment Plans
556.5	**SC20**	Credit Balances

SAFE DEPOSIT BOXES - 3 years

556.2.4	**SD01**	Safe Deposit Box Contents
556.2.4	**SD02**	Other Safekeeping
556.2.4	**SD03**	Other Tangible Property

TRUST, INVESTMENT & ESCROW ACCOUNTS - 3 years

556.7	**TR01**	Paying Agents Accounts
556.7	**TR02**	Undelivered Uncashed Dividends
556.7	**TR03**	Funds Held in Fiduciary Capacity
556.7	**TR04**	Escrow Accounts
556.7	**TR05**	Trust Vouchers

UTILITIES - 1 year

556.4	**UT01**	Utility Deposits
556.9	**UT02**	Membership Fees - **3 years**
556.4	**UT03**	Refunds or Rebates
556.9	**UT04**	Capital Credit Distributions - **3 years**

Aggregate includes ALL records without detail, less than $50 reported or where the owner is unknown. Only ONE Aggregate per report

*****Closed loop cards issued 7/1/14 and later, redeemable for merchandise only that don't have fees or expiration dates ARE NOT reportable***

OWNER RELATIONSHIP CODES & DEFINITIONS

Administrator	**AD**	The person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
Agent For	**AG**	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
Attorney For	**AF**	A person who has been qualified by a state of Federal court to provide legal services, including appearing in court, and is authorized to act for another.
(And) Unspecified Joint Relationship	**AN**	Unspecified joint relationship including 'AND'.
Beneficiary	**BF**	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy or any instrument in which there is distribution.
Community Property	**CP**	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.
Conservator	**CN**	A guardian and protector appointed by a judge to protect and manage the financial affairs and/or the person's daily life due to physical or mental limitations or old age.
Custodian	**CF**	A person with whom some article is left, usually pursuant to a contract (called a "contract of bailment"), who is responsible for the safe return of the article to the owner when the contract is fulfilled.
Defendant	**DF**	The party sued in a civil lawsuit or the party charged with a crime in a criminal prosecution.
Estate	**ES**	All the possessions of one who has died and are subject to probate (administration supervised by the court) and distribution to heirs and beneficiaries, all the possessions which a guardian manages for a ward (young person requiring protection and administration of affairs), or assets a conservator manages for a conservatee (a person whose physical or mental lack of competence requires administration of his/her affairs).
Executor or Executrix	**EX**	The person appointed to administer the estate of a person who has died leaving a will which nominates that person.
For Benefit Of	**FB**	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.
Guardian	**GR**	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.
Heir	**HE**	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.)
Insured	**IN**	The person or entity who will be compensated for loss by an insurer under the terms of a contract called an insurance policy.
Joint Tenants	**JT**	An account held in joint tenancy presumes a right of survivorship, but this presumption can be overcome by evidence that the account was really the property of only one, and the joint tenancy was for convenience. Right of Survivorship is not specifically stated.

Joint Tenants with Rights of Survivorship	**JS**	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.
Tenants in Common	**TC**	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.
Tenants in Entireties	**JE**	Joint ownership of property or securities by a husband and wife where, upon the death of one, the property goes to the survivor.
(Or) Unspecified Joint Relationship	**OR**	Unspecific joint relationship including 'OR'.
Other Relationship	**OT**	Relationship other than specified in this list. Additional details should be submitted with the property.
Payable on Death	**PD**	Account is payable on Death to an alternate owner. Upon the original owner's death, the beneficiary must supply identification and a copy of the original owner's death certificate.
Payee	**PA**	The one named on a check or promissory note to receive payment.
Power of Attorney	**PO**	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. Explanation: There are both general powers of attorney which give the authorized party broad discretion and special powers of attorney that are limited in scope.
Remitter	**RE**	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.
Sole Owner	**SO**	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.
Trustee	**TE**	A person or entity who holds the assets (corpus) of a trustee for the benefit of the beneficiaries and manages the trust and its assets under the terms of the trust stated in the Declaration of Trust which created it.
Uniform Gifts to Minor	**UG**	Property 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.
Uniform Transfer to Minor	**UT**	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).
Unknown	**UN**	The owner's relationship to the property is not known.
Usufruct	**UF**	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 inclusion 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.

How do you report Unclaimed Property to our office?

Every entity holding unclaimed funds should report in the NAUPA II format. The report (NAUPA file that has been encrypted as .hde) is created using software that can be directly imported into state systems. There are two free software options on our "Electronic Reporting" page available for public use. The holder will then send the .hde file to our office via UPExpress/UPExchange, attachment in an email (to upreport@iowa.gov), cd, or USB flash drive. Receipt of the report in the requested format allows the state treasurer's office to process reports timelier and load reports directly into the state's unclaimed property database. This reduces the risk of losing or corrupting information through file conversion.

Property type codes and owner relationship codes

Reporting protocols require the coding of property and owners. **Property type codes** (see page 3) document the nature of the unclaimed asset and are essential for facilitating the return of property to missing owners by the state treasurer's office. Knowing the nature of the property reported assists claimants in establishing their entitlement to the property and allows the state to request the appropriate ownership documentation. **Ownership relationship codes** (see page 4) are necessary especially when there are multiple owners to unclaimed property or where there are special legal relationships concerning the property. Owner relationship codes assist the state treasurer's office in locating the actual owner or owners of property and help ensure that the entities entitled to the property are appropriately paid.

Identify the property to be reported beginning June 30th
For a detailed listing of types of property subject to reporting, please refer to page 3. Please note any property not specifically identified is nonetheless reportable as "miscellaneous intangible property," unless expressly exempted by law.

Undertake a final effort to locate owners during July through September
Although holders are encouraged to begin contacting owners as soon as their property become inactive, Iowa law requires that you send a "final notice" letter to the owner at the owner's last known address, unless the value of property is less than $50 or there is no valid address on file. A sample due diligence letter can be found on page 7.

Transfer owner and property information into the NAUPA II reporting software July through September
Follow the instructions for the software program and create a "draft" report. If reporting the contents of safe deposit boxes, a separate report must be filed. Exclude the accounts of owners where contact is re-established through the mailing of final notice letters.

Reconcile the draft report, create a final report and then report and deliver the property that remains unclaimed to the state of Iowa
The report and remittance must be postmarked by November 1 of the year in which due to avoid penalties and/or late fees.

All unclaimed property reports and remittances should be sent to:

If by mail:
Treasurer of State
Unclaimed Property Division
PO Box 10430
Des Moines, IA 50306-0430

If by courier (excluding safekeeping):
Treasurer of State
Unclaimed Property Division
MAC N8200-071
800 Walnut St
Des Moines, IA 50309

***All* reports and remittance are due on or before *November 1st*.**

Make checks payable to*:* *Treasurer State of Iowa*

Please note: Iowa does not have reciprocal agreements with any other states. All holders with unclaimed property owing to the state of Iowa must report this property directly to the Iowa state treasurer's office. Conversely, holders with unclaimed property owing to other states are asked to report directly to those states.

To access information concerning the unclaimed property laws and reporting requirements of other states, consult the website for the National Association of Unclaimed Property Administrators (naupa.org) or the websites maintained by other state unclaimed property programs.

OWNER (DUE DILIGENCE) NOTIFICATION

Please *do not* include the unclaimed property division's contact information on due diligence letters.

A holder *is not* required to mail a due diligence letter if there is no valid address on file, or where the property has a total value of less than $50

Should an owner come forward following the filing of the report, the holder may pay the owner directly and then file for reimbursement from the treasurer's office. Please call the office prior to reimbursement to verify we have not paid the funds out.

These letters should be mailed *at the very latest* by mid-September. Holders need to provide owners with at least 30 days notice BEFORE the holder submits its report to the treasurer's office.

Efforts by holders to locate owners when an account first becomes inactive or a check remains uncashed are recommended. Statistics show that most "lost" owners can be more easily found if an attempt to locate them is made during the first six months following a change of address.

For those owners whose property remains unclaimed, holders are generally required to issue a owner notification, or "due diligence" letter, prior to the reporting and delivery of such property. Details regarding the communication are set forth in the left sidebar.

It is important that you keep records of owners' *last known addresses* (even though mail may have been returned by the post office). *This information is extremely crucial in our efforts to verify ownership of property*. The last known address needs to be included in your report.

Sample Letter

ABC Inc
123 ABC Lane
Town, State
10123

June 30, 20XX

Owner Name
Owner Address
Owner City, State, Zip

Dear Customer,
According to our records, we have had no contact with you regarding (insert type of property) for more than (number) years. Under Iowa law, if there is a period of (number) years without contact, we may be required to transfer these funds to the custody of the treasurer state of Iowa as unclaimed property. You may prevent this by taking some action, such as a deposit or withdrawal, which indicates your interest in this account, contacting the number listed below, or by signing this form and returning it to us.

Holder Information:
Company Name
Contact Person
Address
Phone Number
Email

If we do not hear from you before (insert the last date by which the company can remove items for refunds before reporting to the state), the law requires us to submit this obligation to the treasurer state of Iowa's office.
Sincerely,
ABC Inc.

I _____wish to have my unclaimed property returned to me. Please send the funds to me at the above address (Please make corrections to the address if necessary) or as otherwise indicated.
_____
_____
_____

The treasurer of state may charge a $5 fee to holders for each owner record reported on a report if 35% or more of the accounts are claimed within 24 months of filing the report (please refer to Chapter 556.11 for specific language).

DELIVERY OF SECURITIES AND MUTUAL FUNDS

Prior to the delivery of any and all shares (except DWAC-see below), fax a statement listing the Mellon account number, number of shares, CUSIP, security description, delivering party's DTC ID number (if applicable) and date of delivery to: **877-235-1418.**

TRANSFER OF BOOK-ENTRY ELIGIBLE SHARES:
DTC (Depository Trust Company) #: 954
For: Treasurer of the State of Iowa, Unclaimed Property
Mellon Account Number: IO7F5000002
Agent Bank #: 26017
Institution #: 93752

FOR PHYSICAL DELIVERY OF CERTIFICATES USE FORM FOLLOWING AND SEND TO:
The Depository Trust Company
570 Washington Blvd - 5th floor
Jersey City, NJ 07310
Attn: BNY Mellon/Branch Deposit Department

TRANSFER OF FEDERAL RESERVE BOOK ELIGIBLE SHARES:
Federal Reserve Bank of New York
ABA#:0210-0001-8
BK of NYC/TRUST/IO7F5000002

DIVIDEND REINVESTMENT PLAN SHARES (DRP) should be liquidated and a certificate issued for whole shares and cash for any fractional shares.

FRACTIONAL SHARES:
For all security reporting, whole shares are to be transferred and *all owner fractions are to be cashed out*. Please mail checks (with reference to account # IO7F5000002, CUSIP, and number of shares represented) to:

MAC & CO
Treasurer State of Iowa
Room 151-0510
One BNYMellon Center
500 Grant Street
Pittsburgh, PA 15258

TO SET UP DWAC OF SHARES:
Fax the following information to our office (515-281-6962)
Date of DWAC
Number of shares
Description/name of shares with CUSIP

MUTUAL FUNDS

The state treasurer's office has worked with its custodian BNY Mellon to establish custody accounts for all mutual fund positions reported and delivered to the state of Iowa as unclaimed property. All mutual fund positions reported should be registered as follows:

MAC&CO Account#IO7F5001002
Mutual Funds Operations
PO Box 3198
Pittsburgh, PA 15230-3198
Tax ID: 23-6019000

MUTUAL FUND ACCOUNT NUMBERS: The account number previously established through creation of the custody account should be utilized. If you cannot identify this account number or no custody account has previously been established, please contact upreport@iowa.gov for assistance. Mutual funds should not unilaterally create new accounts.

BNY MELLON

BNY Mellon Transmittal Letter

BNYM Participant Number: **954**

BNYM Account Number: **IO7F5000002**

BNYM Account Name:
TREASURER OF THE STATE OF IOWA / UNCLAIMED PROPERTY

TO: BNYM BRANCH DEPOSITS

From:_____

Telephone:_____

Please deposit the following securities into the state's BNYM Account

TOTAL UNIT AMOUNT	CUSIP (IF AVAILABLE)	# of Certs	DESCRIPTION	REGISTRATION AS ON CERTIFICATE	BNYM TRANSACTION NUMBER (IF AVAILABLE)	DOCUMENTS UNDER SEPARATE COVER

_____
DATE

_____
AUTHORIZED SIGNATURE

Send to:

The Depository Trust Company
570 Washington Blvd - 5th floor
Jersey City, NJ 07310
Attn: BNY Mellon/Branch Deposit Department

HOW TO REPORT AND REMIT UNCLAIMED SAFE DEPOSIT BOX CONTENTS AND OTHER PROPERTY HELD IN SAFEKEEPING

- Unclaimed safe deposit box contents and other property held in safekeeping (collectively, "safekeeping items") are to be reported by November 1. However safekeeping items should not be remitted until the state treasurer's office contacts your entity regarding the delivery dates. This contact will be made in the spring.
- Coins and currency should not be deposited and must be reported as held.
- Unpaid box rental fees, lock drilling, and other charges may not offset against safekeeping items.
- A separate report must be filed for safekeeping items; do not comingle safekeeping items and intangible property.
- Electronic reporting of safekeeping is requested. This will streamline uploading of data to the state's unclaimed property database. A Safe Deposit Box Report Form follows for your records.
- The more accurate and detailed the report, the more readily the state treasurer's office can inventory and reconcile safekeeping items when received. To avoid discrepancies and questions, please identify all safekeeping items in a clear, concise manner (for further direction see following).

DETAILING AND ITEMIZING UNCLAIMED SAFEKEEPING

The following examples are intended to assist you in creating item descriptions for reporting purposes:
Open all sealed envelopes/containers to obtain an accurate description.

PAPERS

Will of John Doe
American Insurance Company insurance policy John Doe
Birth Certificate of John Doe
Abstract of home located 123 Main St
Miscellaneous papers of no value (Examples – receipts, letters, tax documents, car titles, empty envelopes...)

SECURITIES

American Company, Certificate #ABC123, 600 shares, registered to John Doe
$50 US Series E savings bond #Q6349724P for John Doe

CASH/COIN

12 wheat pennies
5 buffalo nickels
20 Mexican pesos
40 nickels
10 - $1.00 bills
73 Jefferson nickels
1 coin wrapper containing 50 US pennies dated 1918-1964 (if wrapper was originally empty, please indicate).

DO NOT remit firearms without going through the following steps:
1) Contact local law enforcement authorities and explain the situation.
2) If after the authorities have been contacted and the firearm is deemed acceptable to turn over to the treasurer's office, please call and arrange for delivery.
If safekeeping items are considered hazardous or dangerous please contact the state treasurer's office **before remitting.**

VALUABLES/OTHER

6 gold colored necklaces
1 gold colored pocket watch
1 gold colored ring with 5 clear stones
1 pair screw back earrings with clear red stone

SAFE DEPOST BOX REPORT FORM

(This may be used to assist in reporting electronically)

HOLDER NAME_____

REPORT YEAR_____**CITY** _____ **STATE** _____

1. PROPERTY TYPE CODE SD0___	**5. DATE OF ABANDONMENT**
2. OWNER(S) LAST NAME FIRST NAME MIDDLE INITIAL	**6. BRANCH WHERE PROPERTY WAS HELD** **BRANCH NAME**_____ **CITY**_____**STATE**_____
3. SOCIAL SECURITY NUMBER	
4.OWNERS MAILING ADDRESS	
STREET 1	**7. CONTENTS INVENTORIED BY:** **NAME**_____**SIGNATURE**_____ **NAME**_____**SIGNATURE**_____ **DATE**_____
STREET 2 OR PO BOX	
CITY STATE ZIP	

ITEMIZED DESCRIPTION OF CONTENTS:

QUANTITY	ITEM DESCRIPTION	QUANTITY	ITEM DESCRIPTION

REMITTING UNCLAIMED PROPERTY

Report and Remit Due Date: November 1

Report Form: NAUPA format

Mailing Address: Treasurer State of Iowa
Unclaimed Property Division
PO Box 10430
Des Moines, IA 50306-0430
Courier Address (Not SDB's): Treasurer State of Iowa
Unclaimed Property Division
MAC N8200-071
800 Walnut St
Des Moines, IA 50309
Make Checks Payable to: Treasurer State of Iowa

Stock Registration: MAC & Co FEIN 25-1536944 OR DTC #954
Account # IO7F5000002 ID Agent Bank #26017

QUESTIONS?

Holder Compliance Officer:
Email: upreport@iowa.gov
Telephone: (515)281-7546
Fax: (515)281-6962

REMITTING SAFE DEPOSIT BOX CONTENTS:

Do not send safe deposit box contents or safekeeping items with the November 1st safekeeping report.

Safe deposit boxes or safekeeping items may not be delivered until the holder receives direction in writing from the office of the state treasurer to remit the contents. The direction will be issued within 120 days of the Treasurer's receipt of the safekeeping report (the following spring).

When notification is received, all boxes or items are to be sent in their entirety. We will send notification, within 120 days of November 1st (the following spring).

Holders are responsible for ensuring that tangible property is duly delivered to the office of the state treasurer. It is in holders' best interest to hand-deliver tangible property or ship it by registered mail/hand delivery to have confirmation of delivery to:

Iowa Unclaimed Property SDB
Lucas Office Building
321 E 12th St
Des Moines, Iowa 50319

FINAL CHECKLIST

Have you:

- ✓ Mailed owner notification (due diligence) letters and provided owners 30 days to respond?
- ✓ Filed your report electronically and printed off the holder cover sheet?
- ✓ Had an authorized officer sign the holder cover sheet (unless filed electronically)?
- ✓ Included the CD/USB flash drive containing the owner detail (unless remitted electronically or via email)?
- ✓ Included the remittance of all property (cash/securities)?
- ✓ Verified the report total property and remittance reconcile?
- ✓ Mailed the original certificated/statements of stocks to the state of Iowa's custodian, BNY Mellon, in the correct nominee name of MAC & CO?