

# WUP-2

## Form Instructions

### Please use this form for Unclaimed Cash or Cash-Related Property

This form is used to report individual cash and cash-related items of unclaimed property. Stocks, bonds and other securities are to be reported on the Form WUP-3.

Items of unclaimed funds must be identified by the categories described on the Checklist. The exact Property Type Codes and Descriptions are to be used when completing this form. Please refer to the current Checklist on our website.

Aggregate Amount: Aggregation of property items under \$50 is allowed by law. However, we require that you **do not** report any property in the aggregate. Include the accounts less than \$50 into the report and provide the account detail. Providing the owner information up-front will alleviate our office and/or the owner from having to contact you (the holder) in the future for verification when the property was included in the aggregate total.

Unknown Accounts: List all unknown accounts where there is no identifying owner information (e.g., no name, address, social security number, or identifying number) regardless of the amount.

Holder Info: Complete the holder information on the top of the form to include name, Federal Tax ID Number and Report Year.

- Column 1: **Social Security No. or Federal Tax ID No.** - Enter a **valid** Social Security Number for each owner of the funds or Federal Tax Identification Number (if business). Do not populate the field if a **valid** number is not available.
- Column 2: **Owner Name** - List owner's last name, first name, middle name or initial. Use one block for each owner's name. If there is joint ownership of the property, list both names within the same block. If owner name is unavailable, insert "Unknown."
- (a) If a single item has two or more owners, the names and addresses of all 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 one time next to the first name.
  - (b) **A copy of each unclaimed certified or cashier's check is required.** When reporting certified or cashier's checks, use one block to list the name and address of the **payee**.
  - (c) In the case of insured and beneficiary accounts, if a single item has two or more owners and the addresses are the same, list both names and the address only once in one block. If addresses are different, list in two separate blocks. List relationship of account owners for each name (e.g., Insured, Beneficiary).
- Column 3: **Last Known Address** - Report last known address of the owner, beneficiary, payee, or trustee as shown on your records, even though mail has been returned from such address. If the address is unknown, insert "Unknown."
- Column 4: **Owner's Acct. No. or Policy No.** - Enter the owners account number or policy number for the unclaimed funds submitted (e.g., owner account numbers, or insurance policy numbers).
- Column 5: **Check No.** - Enter any check number(s) of the unclaimed funds submitted. The check number is **Required** for money orders & travelers checks.
- Column 6: **Date of Last Transaction** - The Date of Last Transaction is the date of last contact with the owner(s) or the date a check or draft was issued. For savings certificates with an automatic rollover, use the date following the first maturity.
- Column 7: **Owner Relation Type Codes** - For each name listed, indicate each owners' relationship to the property. Please refer to the Checklist on our website for current relation type codes.
- Column 8: **Amount:** - List the amount of unclaimed property due the owner(s).
- Column 9: **Property Type Code** - Insert the property type code corresponding to the description of funds. Please refer to the current Checklist on our website.