

SECURITIES OR SECURITIES-RELATED CASH

Please Note: Wyoming no longer requires physical certificates.

The following types of marketable securities should be reported:

Common Stock	Preferred Stock
Restricted Stock	Bonds/Debentures
Stock Warrants	Partnership Units
Demutualization	
Mutual Funds (See Reporting Guide for Mutual Funds)	
Any other security type that has been considered unclaimed	

Do not report worthless/non-transferable stock.

DTC Accounts: We currently do not have DTC capability. Shares are to be issued in Direct Registration System (DRS) unless the stock issue company only allows physical certificates to be issued, at which time a certificate is acceptable.

General Rules for Reporting

- Perform Due Diligence. (W.S. 34-24-118)
- Register stock to:
Wyoming State Treasurer
Unclaimed Property Division
200 West 24th St.
Cheyenne, WY 82002
Tax ID: 83-0208667
- Begin the share registration process early so that registered securities accompany your submitted report and delivered no later than the November 1 remittance deadline. Please include transfer confirmation with your report(s).
- Securities-related cash cannot be reported in the aggregate under any circumstances.
- If you are remitting a variety of shares (i.e.: underlying, undelivered, DRP, unexchanged, etc.) please indicate total number of shares per category for each owner.
- List minor children as UGMA/or UTMA on custodial accounts. The custodian on the account should be listed as an additional owner.
- If you file your report via CD or electronically, a printable PDF file or hard copy of the owner related detail must be provided.
- Negative reports are not required.

NOTE: To ensure that proper credit is posted for your securities, we require you to include your registered securities when you submit your report. Refer to the last portion of this chapter for registration and delivery instructions.

Determining What Property to Report

All property not previously reported to the Unclaimed Property Division 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 November 1 of every year. In all cases, the *amount* you report will be the total due the owner on 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 *June 30* of the current year, and report all property which was payable or distributable to the owner on or before *June 30* three years ago.

For Securities, 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 mail returned (RPO), beginning at least three years ago.
2. The owner has not communicated, in writing or otherwise, regarding the property within the last three years.
3. The location of the owner is unknown to you.

Worthless/Non-Transferable Securities: Except in the case of safe deposit box content reporting, do not report or remit worthless/non-transferable stock. If at some point in time the stock becomes transferable or gains value, report and remit the shares to our office at that time. You will not be penalized for late reporting in these situations.

Property Type Codes and Property Descriptions

Each property listed on your report must be assigned a property type code.

SC01 Select this property type code if you are reporting *cash dividends*. Include the issue name of the security in the description field.

SC02 Use this property type code if you are reporting *registered debt interest* due an owner of a **registered** security, such as interest on a debenture. Do *not* use this code to report interest paid on a bearer bond.

SC03 Principal payments

SC04 Equity payments

SC05 Profits

SC06 Funds paid toward the purchase of shares or interest in a financial or business organization.

- 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 shares* - that is, stock certificates not delivered and returned by the post office (RPO'd shares), shares held in Book Entry, DRS or Street Name (**the owner does not possess a physical stock certificate for the issued shares**). The issue name of the security must be included. Specify the type of undelivered shares on the report.
- SC09** Use this code to report *cash for fractional shares*. Provide the issue name of the security and the cash-in-lieu fractional share rate in the description field. Liquidation proceeds should be reported as SC13.
- SC10** *Unexchanged shares* arising from a merge/acquisition action should be reported with this code. Provide the number of shares of the *successor* corporation. These are the shares which will be *remitted* to the Unclaimed Property Division.
- SC11** Any other certificates of ownership.
- SC12** *Underlying shares* These shares are presumed to be in the possession of the shareholder (a physical stock certificate has been issued and received by the owner). The certificates must be cancelled on the books of the issuer and reissued as DRS/Book Entry to the Wyoming State Treasurer - Unclaimed Property Division. Please note, you must also report all cash and stock dividends payable on the underlying shares as of the date of your remittance.
- Remember that any additional shares involved, such as shares issued as a result of stock split distribution, stock dividend distribution, etc., must be reported as undelivered shares (SC08).
- SC13** Report *liquidation or redemption proceeds* (cash only) under this property type code. The issue name of the liquidated security, number of shares presumed to be in the possession of the shareholder and the liquidation or redemption proceed rate should also be listed. The total *cash amount* owed each shareholder should be provided in the cash amount remitted field.
- SC14** Debentures
- SC15** U.S. Government securities
- SC16** Mutual fund shares – see Mutual Fund under Reporting Guidelines.
- SC17** Warrants or Rights
- 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* We do not accept DRP accounts in any form, i.e. Employee Investment Plans, etc. Any fractional shares involved should be sold and the resulting cash amount be reported for the owner.
- SC20** Brokers should report *credit balances* due lost owners under this code.

SC85 *Demutualization* Cash

SC86 *Demutualization* shares must be reported under this code. Shares issued to policy holders through the insurance company's demutualization process. Provide policy number and name of insured.

Completing Your Report

Wyoming no longer requires physical certificates.

Register securities to:

Wyoming State Treasurer
Unclaimed Property Division
200 West 24th Street
Cheyenne, WY 82001
Tax ID# 83-0208667

Mail your report, transfer confirmation of securities and related cash to:

Mailing Address:

Wyoming State Treasurer
Unclaimed Property Division
200 West 24th Street
Cheyenne, WY 82002

Physical, Fedex, UPS Address:

Wyoming State Treasurer
Unclaimed Property Division
2020 Carey Ave, 3rd Floor
Cheyenne, WY 82002

We encourage you to file your reports online. If you are unable to do so, reports can be filed electronically. If reporting electronically, a hard copy or printable PDF file of the owner detail is required to be submitted with your report.

If you encrypt your report, do not send it in a .zip or .exe file. The preferred extension is .hde.

Use one of the following options to submit your report:

- **Online (Preferred)** – Upload your report using [UP Exchange](#), [HRS Pro](#). (NOTE: We do not accept reports with .zip or .exe extensions. The preferred format is .hde or .txt.) If you are sending your annual report via electronic reporting, remember to include a signed [Verification form](#).

E-mail your report to:

Reports: E-mail reports to upreports@wyo.gov

Passwords: E-mail passwords to uppasswords@wyo.gov

Include the company's name in the subject line.

- To submit via mail, use the address [here](#).