

**INSTRUCTIONS FOR COMPLETING  
REPORT OF UNCLAIMED PROPERTY (FORM 497-UP-2)**

(NOTE: DO NOT USE THIS FORM FOR REPORTING MINERAL INTERESTS FROM OKLAHOMA PROPERTIES)

**WHEN TO REPORT:** Reports are due no later than November 1. (May 1 for life insurance companies) Negative Reports are not required, but encouraged.

**HOLDER:** Enter the holder's current name and address.

**HOLDER NUMBER:** Enter the Federal Employer I.D. number assigned to you. Use this number on all related correspondence.

**REPORT YEAR:** Enter the current report year.

**COLUMN 1:** Enter the identifying number of each item (check number, account number, etc.)

**NOTE:** Minerals will be reported in accordance with the instructions contained in Form 497-UP-MIR-1.

**COLUMN 2:** Enter the category of unclaimed property for each item. The checklist on Form 496-UP-2 provides the required property type codes.

**COLUMN 3:** The total amount or value due the owner is the amount of cash due of the item, including all interest earned on deposit through June 30 (March 1 for life insurance companies), of the report year.

**COLUMN 4:** If interest or dividends have been added, or the property has increased in value in some other way since July 1, enter the amount of the increase over the amount listed in column 3.

**COLUMN 5:** Codes for column 5 (a) "R" for returned to owner (provide the current address of the owner if different from the original report), "E" for erroneously reported (attach written explanation). Use column 5(b) to indicate the actual amount paid to the owner or reported in error according to the code entered in Column 5(a).

**COLUMN 6:** For each item, the sum of the amounts in column 3 & 4, less the amount in Column 5(b), must be entered in Column 6. This amount must be remitted to the Oklahoma State Treasurer.

**COLUMN 3 to 6:** Total each column at the bottom of each page. On the last page, enter that page total and, underneath, the grand total for the report.

**COLUMN 7:** The "date of last transaction" is that of the last deposit or withdrawal made by the owner or date of last contact with the owner. The "date property became payable, redeemable or returnable" is 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.

**COLUMN 8:** Enter the full name (last name first) and last known address of each owner.

(a) List last name, full first name and full middle name, if available. Be sure to include information, which would aid in identification such as Jr., Sr., Miss, Mrs., etc., after the middle name (e.g. Smith, Jane Ann Mrs.). NOTE: For insurance company reports indicated both the insured and the beneficiary(ies). NOTE: For banking and financial institution reports, the name of both the Payee and the Remitter of Cashier's Checks and Bank Drafts should be indicated on the report.

(b) Corporate titles should be entered exactly as adopted except the word "The" should be omitted when it is the first word in the title.

(c) List the complete address, including the ZIP CODE. If no address is available, insert "Address Unknown".

(d) If a single item has two or more owners, the name and address of each owner must be shown along with the relationship (e.g. "Trustee for", "or", "and", etc.). If all owners have the same address, the address may be entered once.

(e) In the case of money orders and travelers checks, enter the identification number in Column 1 and the NAUPA code in Column 2.

(f) If your records do not show any owner name for any item, please enter the property description as the name (e.g. for a gift certificate, enter "gift certificate"). The checklist on form 496-UP provides category description. Be sure to enter the identification number in Column 1. If no identification numbers are available, report the property in total (i.e., 27 drafts un-presented for payment \$300) and include any available identifying information.

(g) Items of value under fifty (\$50.00) each must be reported in aggregate, *except property which is one of a recurring number of continuous payments, including, but not limited to, royalties, annuities, dividends.* No detail should be submitted regarding items to be included in aggregate.

(g1) Column 2 - NAUPA Code, Column 3 - Total of item(s) less than fifty dollars (\$50), Column 8 - Aggregate (Listed owner should be Aggregate).

**COLUMN 9:** Enter the owner's Social Security or Federal Employer Identification number. NOTE: THE OWNERS SOCIAL SECURITY OR FEDERAL EMPLOYER IDENTIFICATION NUMBER IS **ESSENTIAL** IN PAYING CLAIMS. PLEASE MAKE SURE TO INCLUDE IT

ACCURATELY ON YOUR REPORT. Inclusion of social security and/or federal identification numbers is required on forms filed with the Oklahoma State Treasurer for identification purposes, and are deemed part of the confidential files and records of the Oklahoma State Treasurer. Mail the completed remittance copy with your remittance (check or money order) before November 1 (May 1 for life insurance companies). **Note:** Remittances must be submitted with the report.

**COMPUTER REPORTS:** Computer output may be submitted to the State Treasurer as a Report of Unclaimed Property, if it follows the instructions and format of this form. Prior approval from the Unclaimed Property Division of the State Treasurer is mandatory.

**ADDITIONAL INFORMATION AND FORMS:** Direct inquiries regarding reporting obligations and requests for additional forms to the address listed below; however, you may photocopy as many additional forms as needed to complete your report.

**OKLAHOMA STATE TREASURER**  
**UNCLAIMED PROPERTY DIVISION**  
2300 N. Lincoln Blvd., Rm. 217  
Oklahoma City, OK 73105-4895