

**MEMO# 4227**

November 3, 1992

# **STATE GUIDE TO PENSION WITHHOLDING AND REPORTING ABANDONED PROPERTY GUIDE**

November 3, 1992 TO: TRANSFER AGENT ADVISORY COMMITTEE NO. 66-92 RE: STATE  
GUIDE TO PENSION WITHHOLDING AND REPORTING ABANDONED PROPERTY GUIDE

The Institute recently announced the publication of its new "State Guide to Pension Withholding and Reporting." The Guide contains summaries and forms relating to state income tax reporting and withholding requirements for distributions from retirement plans, along with a summary of the relevant federal requirements. The State Guide to Pension Withholding and Reporting will be updated annually. Interim updates are available through the Institute's Pension Members subscription. Each Institute member complex recently received one complimentary copy of the Guide. Each Institute member complex will also receive complimentary annual updates. The Guide was sent to the person designated as the senior Institute contact at the member complex. Additional subscriptions are available to members for \$100, with annual updates for \$50. Subscriptions for non-members are available for \$400, with annual updates for \$100. The Institute recently announced publication of "The Abandoned Property Guide." The Guide is designed to assist compliance with state abandoned property reporting requirements. The Guide's state chapters contain specific information relating to state reporting requirements for investment companies and samples of state reporting forms. In addition, the Guide includes information on the history of the uniform acts, locating lost shareholders and negative reporting requirements. The Guide also contains reference charts on state abandonment periods and reporting and remittance dates. The Abandoned Property Guide will be updated semi-annually. -2- In the near future each Institute member complex will receive one complimentary copy of the Abandoned Property Guide, as well as complimentary semi-annual updates. The Guide will be sent to the person designated as the senior Institute contact at the member complex. Additional subscriptions are available to members for \$50, with semi-annual updates for \$25. Subscriptions for non-members are available for \$300, with annual updates for \$100. The enclosed Subscription Service brochure contains an order form for these two guides as well as other publications available through the Institute. Gregory M. Smith Director - Operations/Compliance Enclosure