General Document Changes

- IndicatorType Handling: The general handling of indicator fields has been fundamentally changed.
    - Previous (Aug 2025): A boolean true was represented by the presence of the element with the value "X". A false value was represented by the absence of the element.
    - New (10.2.25 Draft): The IndicatorType is now a string with enumerated values of "True" or "False". This change affects the NonRemitIndicator, Taxable, HIPAAIndicator, Spouse, IfPaid, and ReportNotRemit elements.

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Section 4.1: SoftwareInformation Element

- Added: A new sub-element, Jurisdiction, has been added.
    - Definition: "Identify the jurisdiction this report was created for".
    - M/K/E: M (Mandatory).
    - Repeat: 0..1.
    - Type: Section 7.3.2.

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Section 4.4.3.2.1: PropertyTypeCode Element Values

- Modified: The codes for Mineral Interests have been changed from the M1 prefix to MI. For example, M1001 (Working Interest Payment) is now MI001. This change applies to all codes from M1001 through M1009.

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Section 4.4.3.2.7.1: Owner TypeCode Element Values

- Modified: The definitions for the AGG (Aggregate Property) and UNK (Unknown) codes were updated.
    - AGG: The new definition adds: "Use of this is generally discouraged. Please contact the state to confirm this is accepted. If used, please enter “Aggregate” as the LastName field".
    - UNK: The new definition adds: "If used, please enter “Aggregate” as the LastName field".

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Section 4.4.3.2.8: Beneficiary Element

- Modified: The IfPaid sub-element has been significantly altered.

    - Definition: Changed from "List all beneficiaries" to "Indicate if the beneficiary has been paid".
    - Type: Changed from Section 7.1.1 (a Contact Type) to Section 7.2 - IndicatorType (a True/False indicator).

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Section 4.4.3.2.12.2.1: ItemCode Element Values (Inventory)

- Added: Two new item codes have been added for safekeeping inventory.
    - Knives: "An instrument composed of a short blade fixed into a handle, used for cutting or as a weapon".
    - Watches: "A portable timepiece, small enough to be worn or carried by a person".

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Section 7.1.1.3.1: AlternateAddress TypeCode Element Values

- Modified: Definitions for several codes were slightly rephrased for clarity.
    - Seasonal: Changed from "Address is a residence that is only occupied..." to "Address that is only occupied...".
    - Billing: Changed from "Address is associated with you on your bank account..." to "Address is associated with a bank account...".
    - Service: Changed from "...purpose of receiving post in the United Kingdom" to "Address where services were provided".

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Section 7.1.4: PersonNameTypeCode

- Modified: The requirement for FirstName has been changed.
    - M/K/E: Changed from M (Mandatory) to K (If Known).

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Section 4.4.3.2.7.1: OwnerTypeCode Element Values

- Modified: Adjusted description of UNK to correct an error stating to put ‘Aggregate’ in the last name field..
    - “This code represents individual owner records in which the original owner's name is unknown. If used, please enter “Unknown” as the LastName field.”

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Section 7.1.6: USAddressTypeCode

- Modified: All sub-elements within the US Address type are no longer mandatory.
    - The M/K/E for Address1, City, StateCode, and ZIPCode has been changed from M (Mandatory) to K (If Known).

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Section 7.1.2: ForeignAddressTypeCode

- **Modified: All sub-elements within the Foreign Address type are no longer mandatory.**
    - The M/K/E for all fields changed to K (If Known).

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4.4.3.2.1 PropertyTypeCode Element Values

- **IN006 struck and moved to CK010**
    - adjusted description to remove insured.
- **Adjust CK006 Title and Description**
    - Money Orders (Bank) – “Payment order for a specified amount of money issued by a bank. Includes both express and personal money orders. Does not include Cashier's, Certified, and Registered Checks (Money orders are covered under the rule enacted by Congress in 12 U.S.C. Sections 2501 et seq.).”
- **Added CK007**
    - Money Orders (Non-Bank) - Payment order for a specified amount of money issued by an organization that is not a bank. Includes both express money orders and personal orders, on which the remitter is in the purchaser.
- **Adjusted CK007 and 008 to CK008 and 009 respectively**
- **Adjusted AC003 Title and Description**
    - Fixed Term CD or Save Cert Timed deposit account with a fixed term and generally a fixed rate.
- **Added AC004**
    - Auto-Renewing CD or Save Cert Timed deposit account with an auto-renewing term and generally a fixed rate.
- **Adjusted MS008 Title and Description**
    - General Prepaid Card - “Payment Card that is redeemable at either a single retailer, multiple, unaffiliated merchants or service providers, or automated teller machines.”

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4.4.3.2.14 Cryptocurrency Element

- **Added two new elements**
    - Blockchain Enter the name of the blockchain associated with the virtual currency
    - K 1 String(1..30)

- Contract Address Enter the contract address of the token
- K 1 String (1..100)

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4.4.3.2.13 MineralInterests Element

- **Added three new elements**
- **County Code**
  - County FIPS Codes are unique 5-digit codes that represent specific US counties. The first two digits represent the county's state, and the last three digits represent the county.
  - K 0..1 String(0..5)
- **Property Description**
  - A mineral interest property description legally defines ownership of subsurface resources (oil, gas, coal, minerals) beneath a specific tract of land, which can be held independently of surface rights.
  - K 0..1 String(0..250)
- **Legal Description**
  - Legal Land Description: Defines the exact geographic location using surveys, such as Section, Township, Range, and County/State.
  - K 0..1 String(0..500)

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7.1.5 TelephoneNumberTypeCode

- **ForeignTelephoneNumber**
  - Added String(1..15)

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4.4.3.2.3 ReturnedByPostOffice Element

- **Return Count**
  - Change the ‘type’ to String (0..99) from XML Schema Short.

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- ***Cryptocurrency 4.4.3.2.14***
  *StateAccountNumber vs StateAddressNumber*
  *The PDF says StateAccountNumber is 0-1 and StateAddressNumber is 1...*.*
  *The xsd says the opposite. Which is correct?*

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4.4.3.1 Report Type Code Element Value

- **Illicit Property** - A report containing properties the holder deems suspicious, fraudulent, or illegally procured. Check with states for guidance before selecting.

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4.4.3.2.1 PropertyTypeCode Element Values

Added in the NAUPA II Codes with the following codes brought over from NAUPA III
CS01-07 College Savings
DC01-12 SURCH and Retirement Distributions
MS12 Sports Betting
VC01-03 Virtual Currency

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Changed Boolean Indicator from True,False to X. X indicates True and an absent field indicates False. Updated descriptions to match.

Updated XML to ensure that ReturnCount was set to minoccurs=1 to make it mandatory.

Update XML to ensure Spouse was set to minoccurs=1 to make it mandatory.

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4.4.3.2.14 Cryptocurrency Element

Remove Proceeds Reported and Proceeds Remitted from the Virtual Currency section. Please include this information in the Property Level – 4.4.3.2.9 – Reported and Remitted Amount.

Tanya and Ken to create a draft “Summary” section/codes for review and discussion

**Version 1.6**

Section 4.4.3.2
TypeCode Description updated to reference the correct “four-character” type code.

All IndicatorType descriptions have been updated to define “X” as the appropriate indicator in the description

4.4.3.2.6.1 – Corrected typo in spelling of for “Individual”

4.4.3.2.14 - Removed Cash fields Reported Amount / Remitted Amount. These will be included in the Property Cash section

4.4.3.2.14.2 – Created new CryptoCostBasis Element
The IRS also requires basis information if known on covered digital assets.
Instructions for Form 1099-DA (2026) | Internal Revenue Service

4.4.3.4 – Created new ReportSummary Element

New footnote language for Bond Element: 'Bond Element is supplemental information for bonds reported as securities or cash.' ?

New footnote for Securities: ‘When assets are liquidated prior to transfer... ReportedUnits = # of units sold, RemittedUnits = 0’

Add Footnote to 4.4.3.2.7.2: “Tax ID should only be in a field where designated. Misplacing this information could result in a breach of PII”

Removed a space in StateAccount Number field in the Securities section.

Taxable should be mandatory in the github

Jurisdiction 4.1 M, 1

4.4.3.2.14 – changed 0..1 for all K properties

4.4.3.2.15 Cost Basis
7.2 IndicatorType (0..1)
4.4.3.2.11.6 Removed duplicate description value, removed spaces from Code fields

**Breaking Validations in 1.6**

| Area | Change | Compatibility |
|---|---|---|
| Root version | Fixed value changes from 1.4 to 1.5. | Breaking |
| ParentCompany ID | Two independently optional IDs become a choice requiring exactly one of FEIN or ForeignTaxID. | Breaking |
| Owner TypeCode | Aggregate, Unknown, NamedOwner become AGG, UNK, IND, BUS. | Breaking |
| DriversLicense order | Moves from after Identity to after RelationshipCode. | Breaking |
| Beneficiary/IfPaid | Changes from optional to mandatory. | Breaking |
| ReturnCount | Changes from optional xs:short to required integer 0-99. | Breaking |
| Foreign telephone | Changes from 7-15 digits to + followed by 1-15 digits. | Breaking |
| Cryptocurrency proceeds | Required ProceedsReported and ProceedsRemitted are removed. | Breaking |
| Crypto/StateAddressNumber | Changes from optional single to mandatory repeating. | Breaking |
| Property code set | Grows from 143 to 193 codes; AC09 and MS19 are removed and 52 codes are added. | Breaking for removed codes |

**Training**
**Ability to add beneficiaries**
**Bond owners**
**Virtual Currency**

**1.6**