

PRIMARY UNIFORM TRANSACTION CODE LIST

Updated May 1, 2011

The Uniform Transaction Codes (UTCs) are seven-digit codes designed to track estate receipts and disbursements. They are analogous to the account numbers used in a bookkeeping system's chart of accounts.

UTCs are assigned to each Form 2 transaction as it is recorded. The first four digits of the UTC represent the "primary" code that is used by trustees in all United States Trustee regions. The next two digits of the UTC represent a sub-code, which will vary by region. The last digit is called a wildcard and will vary by type of transaction (0 = normal, compensable transaction; 1 = unclaimed funds turned over to Clerk; 2 = non-compensable transaction).

Guidance for using the UTCs may be found in the Primary Uniform Transaction Code Reference Guide. Additional instructions, particularly for using the sub-codes, will be provided by the United States Trustee.

The UTCs are designed with the Form 4 in mind. That is, they "roll-up" into the Form 4 categories, as shown in the following table:

| FORM 4 CATEGORY | UNIFORM TRANSACTION CODES | DESCRIPTION |
|--------------------|---------------------------------|--|
| | | The portion of the code delineated as "xxx," "xx2," or "00x" varies by region and by type of transaction. See the United States Trustee for further information. |
| GROSS RECEIPTS | Scheduled Assets | |
| | 1110-00x | Liquidation of Real Property (Schedule A) |
| | 1121-00x | Notes and Accounts Receivable |
| | 1122-00x | Rents |
| | 1123-00x | Royalties and Dividends |
| | 1124-00x | Tax Refunds |
| | 1129-00x | Liquidation of Other Schedule B Property |
| | 1130-00x | Revenue from Operating Chapter 7 |
| | 1141-00x | Preference/Fraudulent Transfer Litigation |
| | 1142-00x | Personal Injury Litigation |
| | 1149-00x | Other Litigation/Settlements |
| | 1180-00x | Non-Estate Receipts |

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| Assets Not Originally Scheduled | | |
| | 1210-00x | Liquidation of Real Property |
| | 1221-00x | Notes and Accounts Receivable |
| | 1222-00x | Rents |
| | 1223-00x | Royalties and Dividends |
| | 1224-00x | Tax Refunds |
| | 1229-00x | Liquidation of Other Personal Property |
| | 1230-00x | Revenue from Operating Chapter 7 |
| | 1241-00x | Preference/Fraudulent Transfer Litigation |
| | 1242-00x | Personal Injury Litigation |
| | 1249-00x | Other Litigation/Settlements |
| | 1270-00x | Interest Income (from estate accounts/investments) |
| | 1280-00x | Non-Estate Receipts |
| | 1290-xxx | Other Receipts |
| FUNDS PD. TO DEBTOR | 8100-002 | Exemptions |
| | 8200-xx2 | Surplus Funds Paid to Debtor §726(a)(6) |
| FUNDS PD TO 3 RD PARTIES | 8500-00x | Funds Paid to Third Parties |
| SECURED CLAIMS | | |
| Real Estate | 4110-00x | Real Estate–Consensual Liens (mortgages, deeds of trust) |
| | 4120-00x | Real Estate–Non-consensual Liens (judgments) |
| Pers. Prop./Intangibles | 4210-00x | Personal Property and Intangibles–Consensual Liens |
| | 4220-00x | Personal Property and Intangibles–Non-consensual Liens |
| IRS Tax Liens | 4300-00x | Internal Revenue Service Tax Liens (pre-petition) |
| Other Gov. Tax Liens | 4700-00x | Real Property Tax Liens (pre-petition) |
| | 4800-00x | State and Local Tax Liens (pre-petition, not real property) |

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| PRIORITY CLAIMS–CHAPTER 7 ADMIN. FEES/EXP | | |
| Trustee Fees | 2100-00x | Trustee Compensation |
| Trustee Expenses | 2200-00x | Trustee Expenses |
| Legal Fees–Trustee Firm | 3110-00x | Attorney for Trustee Fees (Trustee Firm) |
| Legal Exp.–Trustee Firm | 3120-00x | Attorney for Trustee Expenses (Trustee Firm) |
| Legal Fees–Other Firm | 3210-xxx | Attorney for Trustee Fees (Other Firm) |
| Legal Exp.–Other Firm | 3220-xxx | Attorney for Trustee Expenses (Other Firm) |
| Acct. Fees–Trustee Firm | 3310-00x | Accountant for Trustee Fees (Trustee Firm) |
| Acct. Exp–Trustee Firm | 3320-00x | Accountant for Trustee Expenses (Trustee Firm) |
| Acct. Fees–Other Firm | 3410-xxx | Accountant for Trustee Fees (Other Firm) |
| Acct. Exp.–Other Firm | 3420-xxx | Accountant for Trustee Expenses (Other Firm) |
| Real Estate Comm. | 3510-00x | Realtor for Trustee Fees |
| | 3520-00x | Realtor for Trustee Expenses |
| Auctioneer/Liquid. Fees | 3610-00x | Auctioneer for Trustee Fees |
| | 3630-00x | On-line Auctioneer for Trustee Fees |
| Auctioneer/Liquid. Exp | 3620-00x | Auctioneer for Trustee Expenses |
| | 3640-00x | On-line Auctioneer for Trustee Expenses |
| Other Prof. Fees/Exp. | 3701-00x | Attorney for Debtor Fees |
| | 3702-00x | Attorney for Debtor Expenses |
| | 3711-00x | Appraiser for Trustee Fees |
| | 3712-00x | Appraiser for Trustee Expenses |
| | 3721-00x | Arbitrator/Mediator for Trustee Fees |
| | 3722-00x | Arbitrator/Mediator for Trustee Expenses |
| | 3731-xxx | Consultant for Trustee Fees |
| | 3732-xxx | Consultant for Trustee Expenses |
| | 3991-xxx | Other Professional Fees |
| | 3992-xxx | Other Professional Expenses |
| Exp. of Operating Ch. 7 | 2690-xxx | Chapter 7 Operating Case Expenses |

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| Other Expenses | 2300-00x | Bond Payments |
| | 2410-00x | Administrative Rent (post-petition storage fees, leases) |
| | 2420-xxx | Costs to Secure/Maintain Property (insurance, locks, etc.) |
| | 2500-00x | Costs re Sale of Property (closing costs, etc. not realtor comm.) |
| | 2600-00x | Bank Service Fees |
| | 2990-xxx | Other Chapter 7 Administrative Expenses |
| Income Taxes–IRS | 2810-00x | Income Taxes - Internal Revenue Service (post-petition) |
| Other State/Local Taxes | 2820-00x | Other State or Local Taxes (post-petition) |
| US Trustee Fees | 2950-00x | US Trustee Quarterly Fees |
| Court Costs | 2700-00x | Clerk of the Court Costs |
| PRIOR CHAPTER ADMIN FEES/EXP. (Use the UTCs in this section <i>only</i> for expenses incurred under a prior chapter and unpaid at the time of conversion to chapter 7.) | | |
| Trustee Fees | 6101-00x | Trustee Compensation |
| Trustee Expenses | 6102-00x | Trustee Expenses |
| Legal Fees–Trustee Firm | 6110-00x | Attorney for Trustee Fees (Trustee Firm) |
| Legal Exp.–Trustee Firm | 6120-00x | Attorney for Trustee Expenses (Trustee Firm) |
| Legal Fees–Other Firm | 6210-xxx | Attorney for Trustee/DIP Fees (Other Firm) |
| Legal Exp.–Other Firm | 6220-xxx | Attorney for Trustee/DIP Expenses (Other Firm) |
| Acct. Fees–Trustee Firm | 6310-00x | Accountant for Trustee Fees (Trustee Firm) |
| Acct. Exp–Trustee Firm | 6320-00x | Accountant for Trustee Expenses (Trustee Firm) |
| Acct. Fees–Other Firm | 6410-xxx | Accountant for Trustee/DIP Fees (Other Firm) |
| Acct. Exp.–Other Firm | 6420-xxx | Accountant for Trustee/DIP Expenses (Other Firm) |
| Real Estate Comm. | 6510-00x | Realtor for Trustee/DIP Fees |
| | 6520-00x | Realtor for Trustee/DIP Expenses |
| Auctioneer/Liquid. Fees | 6610-00x | Auctioneer Fees |
| | 6630-00x | On-line Auctioneer Fees |
| Auctioneer/Liquid. Exp. | 6620-00x | Auctioneer Expenses |
| | 6640-00x | On-line Auctioneer Expenses |

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|---------------------------------|--|--|
| Other Prof. Fees/Exp. | 6700-xxx | Other Professional Fees |
| | 6710-xxx | Other Professional Expenses |
| Income Taxes–IRS | 6810-xxx | Income Taxes - Internal Revenue Service |
| Other State/Local Taxes | 6820-xxx | Other State or Local Taxes |
| Operating Expenses | 6910-00x | Trade Debt |
| | 6920-00x | Administrative Rent (post-petition storage fees, leases) |
| | 6950-xxx | Other Operating Expenses |
| Other Expenses | 6990-00x | Other Prior Chapter Administrative Expenses |
| PRIORITY CREDITORS | | |
| § 507(a)(1) | 5100-00x | Domestic Support Obligations – § (507)(a)(1) |
| § 507(a)(4) | 5300-00x | Wages – § 507(a)(4) |
| § 507(a)(5) | 5400-00x | Contributions to Employee Benefit Plans – § 507(a)(5) |
| § 507(a)(8) | 5800-00x | Claims of Governmental Units – § 507(a)(8) |
| § 507(a)(3), (6), (7), | 5200-00x | Unsecured Claims Allowed Under § 502(f) – § 507(a)(3) |
| (9) & (10) | 5500-00x | Unsecured Claims of Farmers/Fisherman – § 507(a)(6) |
| | 5600-00x | Deposits – § 507(a)(7) |
| | 5900-00x | Federal Depository Institutions – § 507(a)(9) |
| | 5910-00x | Death & Personal Injury Claims from DUI – § 507(a)(10) |
| GENERAL UNSECURED CLAIMS | | |
| | 7100-xxx | General Unsecured – § 726(a)(2) |
| | 7200-00x | Tardy General Unsecured – § 726(a)(3) |
| | 7300-00x | Fines, Penalties – § 726(a)(4) |
| | 7400-00x | Subordinated General Unsecured |
| | 7990-00x | Surplus Case Interest on Unsecured Claims (including priority) |
| MISCELLANEOUS | | |
| | 9999-000 | Account Transfers |