

PRIMARY UNIFORM TRANSACTION CODE LIST

Updated for cases filed on or after October 17, 2005

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.)
	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