



*Dale R. Folwell, CPA*

# UNCLAIMED PROPERTY

**BRENDA D. WILLIAMS**  
DEPUTY TREASURER

## NAUPA CLASS CODES AND DORMANCY PERIODS

Class Code	Description	Dormant Period	Class Code	Description	Dormant Period	Class Code	Description	Dormant Period
<b>ACCOUNT BALANCES DUE</b>			<b>INSURANCE</b>			<b>SECURITIES</b>		
AC01	Checking Accounts	5	IN01	Individual Policy Benefits or Claim Payments	5	SC01	**Dividends	3
AC02	Savings Accounts	5	IN02	Group Policy Benefits or Claim Benefits	5	SC02	**Interest (Bond Coupons)	3
AC03	Matured CD or Savings Cert.	10	IN03	Proceeds Due Beneficiaries	3	SC03	Principal Payments	3
AC04	Christmas Club Funds	5	IN04	Proceeds from Matured Policies	3	SC04	**Equity Payments	3
AC05	Money-Deposit to Secure Funds	5	IN05	Endowments or Annuities	3	SC05	**Profits	3
AC06	Security Deposits	5	IN06	Premium Refunds	5	SC06	Funds Paid to Purchase Shares	3
AC07	Unidentified Deposits	5	IN07	Unidentified Remittances	5	SC07	Funds For Stocks & Bonds	3
AC08	Suspense Accounts	5	IN08	Other Amounts Due Under Policy Terms	5	SC08	Shares of Stock (Returned by Post Office)	3
AC09	Individual Retirement Accounts	3	IN09	Agent Credit Balances	5	SC09	Cash for Fractional Shares	3
AC99	Aggregate Account Balances <\$50		IN99	Aggregate Insurance Property <\$50		SC10	Unexchanged Stock & Fractional Shares of Successor Corp	3
<b>UNCASHED CHECKS</b>			<b>TRUST, INVESTMENTS, AND ESCROW ACCOUNTS</b>					
CK01	Cashier's Checks	7	TR01	** Paying Agent Accounts	3	SC11	Other Cert of Ownership Underlying Shares or Other	3
CK02	Certified Checks	7	TR02	**Undelivered/Uncashed Dividends	3	SC12	Outstanding Certificates Funds for Liquidation Redemption of	3
CK03	Registered Checks	7	TR03	Funds held in Fiduciary Capacity	5	SC13	Surrendered Stocks or Bonds	3
CK04	Treasurer's Checks	5	TR04	Escrow Accounts	5	SC14	Debentures	3
CK05	Drafts	5	TR05	Trust Vouchers	5	SC15	US Govt Securities	3
CK06	Warrants	5	TR99	Aggregate Trust Property <\$50	5	SC16	Mutual Fund Shares	3
CK07	Money Orders	7	<b>MINERAL PROCEEDS &amp; MINERAL INTERESTS</b>			SC17	Warrants (Rights)	3
CK08	Traveler's Checks	15	MI01	Net Revenue Interest	5	SC18	Matured Bond Principal	3
CK09	Foreign Exchange Checks	5	MI02	Royalties	5	SC19	Dividend Reinvestment Plans	3
CK10	Expense Checks	5	MI03	Overriding Royalties	5	SC20	Credit Balances	3
CK11	Pension Checks	3	MI04	Production Payments	5	SC99	Aggregate Security Related Cash <\$50	3
CK12	Credit Checks or Memos	5	MI05	Working Interest	5	<b>UTILITIES</b>		
CK13	Vendor Checks	5	MI06	Bonuses	5	UT01	Utility Deposits	1
CK14	Checks Written Off to Income	5	MI07	Delay Rentals	5	UT02	Membership Fees	1
CK15	Other Outstanding Official Checks	5	MI08	Shut-In Royalties	5	UT03	Refunds or Rebates	1
CK16	CD Interest Checks	5	MI09	Minimum Royalties	5	UT04	Capital Credit Distributions	3
CK99	Aggregate Uncashed Checks < \$50		MI99	Aggregate Mineral Interests < \$50		UT99	Aggregate Utility Property < \$50	
<b>SAFE DEPOSIT BOXES &amp; SAFEKEEPING</b>			<b>MISCELLANEOUS CHECKS &amp; INTANGIBLE PERSONAL PROPERTY</b>					
SD01	*Safe Deposit Box Contents	2	MS01	Wages, Payroll, Salary	1	<p>* This property should be reported on Form ASD-127 prior to submitting the property.</p> <p>** Specify Date Range (i.e. the date of the first and last payments) on "Periodic Payments" (i.e. outstanding dividend checks) if multiple payments of same property type are being reported for a single property owner.</p> <p>*** 60% of the unredeemed portion of the face value if an expiration period is displayed on the certificate. Gift certificates with no expiration date, or a statement that the expiration date does not apply in North Carolina, do not escheat.</p> <p>^If as a result of retail business transaction, 3 year dormancy period; otherwise, 5 year dormancy period</p> <p># Under Court Supervision</p>		
SD02	*Safekeeping/Loan Collateral	5	MS02	Commissions	1			
SD03	*Other Tangible Property	5	MS03	Workers' Compensation Benefits	5			
SD99	Aggregate Safe Deposit Boxes & Safekeeping Items <\$50		MS04	Payment for Goods & Services	5			
<b>COURT DEPOSITS</b>			MS05	Customer Overpayments	^3/5			
CT01	Escrow Funds	1	MS06	Unidentified Remittances	^3/5			
CT02	Condemnation Awards	1	MS07	Unrefunded Overcharges	^3/5			
CT03	Missing Heirs' Funds	1	MS08	Accounts Payable	5			
CT04	Suspense Accounts	1	MS09	Credit Balances (3 Retail/5 Other)	^3/5			
CT05	Other Court Deposits	1	MS10	Discounts Due	^3/5			
CT06	Real Property Proceeds	#	MS11	Refunds Due	^3/5			
CT07	Cash Bonds	1	MS12	Unredeemed Gift Certificates	***3			
CT08	Partial Payments	1	MS13	Unclaimed Loan Collateral	5			
CT09	Judgments	1	MS14	Pension & Profit Sharing Plans (IRA, KEOGH)	3			
CT10	Trust Funds	1	MS15	Dissolution or Liquidation	1			
CT99	Aggregate Court Deposits < \$50	1	MS16	Misc Outstanding Checks	5			
<b>DEMUTUALIZATION</b>			MS17	Misc Intangible Prop	5			
DM01	Cash	3	MS18	Suspense Liabilities	5			
DM02	Stock	3	MS19	Layaway Deposits & Payments	3			
DM99	Aggregate Demutualization Property < \$50	3	MS20	Rents	5			
			MS99	Aggregate Misc Checks & Intangible Personal Property <\$50				