



Dale R. Folwell, CPA

UNCLAIMED PROPERTY

ALLEN MARTIN
DEPUTY TREASURER

NAUPA CLASS CODES AND DORMANCY PERIODS FOR NON-GOVERNMENTAL HOLDERS

| Class Code | Dormant Period | Code | Dormant Period | Class Code | Dormant Period | | | |
|---|--|------|--|--|----------------|---|---|------|
| ACCOUNT BALANCES | | | INSURANCE | | | SECURITIES | | |
| 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 Endowments or Annuities | 3 | SC04 | Equity Payments | 3 |
| AC05 | Money-Deposit to Secure Funds | 5 | IN05 | Premium Refunds | 5 | SC05 | Profits | 3 |
| AC06 | Security Deposits | 5 | IN06 | Unidentified Remittances | 5 | SC06 | Funds Paid to Purchase Shares | 3 |
| AC07 | Unidentified Deposits | 5 | IN07 | Other Amounts Due Under Policy Terms | 5 | SC07 | Funds For Stocks & Bonds | 3 |
| AC08 | Suspense Accounts | 5 | IN08 | Agent Credit Balances | 5 | SC08 | Shares of Stock (Returned by Post Office) | 3 |
| AC99 | Aggregate Account Balances <\$50 | | IN99 | Aggregate Insurance Property <\$50 | | SC09 | Cash for Fractional Shares | 3 |
| UNCASHED CHECKS | | | TRUST, INVESTMENTS, AND ESCROW ACCOUNTS | | | SC10 | Unexchanged Stock & Fractional Shares of Successor Corp | 3 |
| CK01 | Cashier's Checks | 7 | TR01 | Paying Agent Accounts | 3 | SC11 | Other Cert of Ownership | 3 |
| CK02 | Certified Checks | 7 | TR02 | Undelivered/Uncashed Dividends | 3 | SC12 | Underlying Shares or Other Outstanding Certificates | 3 |
| CK03 | Registered Checks | 7 | TR03 | Funds held in Fiduciary Capacity | 5 | SC13 | Funds for Liquidation Redemption of 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 | | SC16 | Mutual Fund Shares | 3 |
| CK07 | Money Orders | 7 | MINERAL PROCEEDS & MINERAL INTERESTS | | | 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 | MISCELLANEOUS | | |
| CK13 | Vendor Checks | 5 | MI06 | Bonuses | 5 | ZZZZ | Properties Not Identified Above | 5 |
| CK14 | Checks Written Off to Income | 5 | MI07 | Delay Rentals | 5 | <div style="border: 1px solid black; padding: 5px;"> <p>* Property should be reported prior to delivery of safe deposit box contents. The UPD will review the report and provide delivery instructions, if applicable.</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> </div> | | |
| CK15 | Other Outstanding Official Checks | 5 | MI08 | Shut-In Royalties | 5 | | | |
| CK16 | CD Interest Checks | 5 | MI09 | Minimum Royalties | 5 | MISCELLANEOUS CHECKS & INTANGIBLE PERSONAL PROPERTY | | |
| CK99 | Aggregate Uncashed Checks < \$50 | | MI99 | Aggregate Mineral Interests < \$50 | 5 | MS01 | Wages, Payroll, Salary | 1 |
| TRADITIONAL IRA, SEP IRA, SARSEP, and SIMPLE IRA | | | MISCELLANEOUS CHECKS & INTANGIBLE PERSONAL PROPERTY | | | MS02 | Commissions | 1 |
| IR01 | Traditional IRA - Cash | 3 | MS03 | Workers' Compensation Benefits | 5 | MS04 | Payment for Goods & Services | 5 |
| IR02 | Traditional IRA - Mutual Funds | 3 | MS05 | Customer Overpayments | ^3/5 | MS06 | Unidentified Remittances | ^3/5 |
| IR03 | Traditional IRA - Securities | 3 | MS07 | Unrefunded Overcharges | ^3/5 | MS08 | Accounts Payable | 5 |
| ROTH IRA | | | MS09 | Credit Balances (3 Retail/5 Other) | ^3/5 | MS10 | Discounts Due | ^3/5 |
| IR05 | Roth IRA - Cash | 3 | MS11 | Refunds Due | ^3/5 | MS12 | Unredeemed Gift Certificates ** | 3 |
| IR06 | Roth IRA - Mutual Funds | 3 | MS13 | Unclaimed Loan Collateral | 5 | MS14 | Pension & Profit Sharing Plans | 3 |
| IR07 | Roth IRA - Securities | 3 | MS15 | Dissolution or Liquidation | 1 | MS16 | Misc Outstanding Checks | 5 |
| SAFE DEPOSIT BOXES & SAFEKEEPING | | | MS17 | Misc Intangible Prop | 5 | MS18 | Suspense Liabilities | 5 |
| SD01 | Safe Deposit Box Contents * | 2 | MS19 | Layaway Deposits & Payments | 3 | MS20 | Rents | 5 |
| SD02 | Safekeeping/Loan Collateral * | 5 | MS99 | Aggregate Misc Checks & Intangible Personal Property <\$50 | | | | |
| SD03 | Other Tangible Property * | 5 | | | | | | |
| DEMUTUALIZATION | | | | | | | | |
| DM01 | Cash | 3 | | | | | | |
| DM02 | Stock | 3 | | | | | | |
| DM99 | Aggregate Demutualization Property <\$50 | 3 | | | | | | |
| UTILITIES | | | | | | | | |
| UT01 | Utility Deposits | 1 | | | | | | |
| UT02 | Membership Fees | 1 | | | | | | |
| UT03 | Refunds or Rebates | 1 | | | | | | |
| UT04 | Capital Credit Distributions | 3 | | | | | | |
| UT99 | Aggregate Utility Property < \$50 | | | | | | | |