

20 NCAC 08 .0204 PROPERTY CLASSIFICATION CODE

The following property classification codes shall be used:

	Code	Description
(1)	AC01	Checking Accounts;
(2)	AC02	Savings Accounts;
(3)	AC03	Matured CD or Sav Cert;
(4)	AC04	Christmas Club Fund;
(5)	AC05	Money on Dep to Secure Fund;
(6)	AC06	Security Deposits;
(7)	AC07	Unidentified Deposits;
(8)	AC08	Suspense Accounts;
(9)	AC09	Individual Retirement Accounts;
(10)	AC99	Aggregate Account Balances under fifty dollars (\$50.00);
(11)	CK01	Cashier's Checks;
(12)	CK02	Certified Checks;
(13)	CK03	Registered Checks;
(14)	CK04	Treasurer's Checks;
(15)	CK05	Drafts;
(16)	CK06	Warrants;
(17)	CK07	Money Orders;
(18)	CK08	Traveler's Checks;
(19)	CK09	Foreign Exchange Checks;
(20)	CK10	Expense Checks;
(21)	CK11	Pension Checks;
(22)	CK12	Credit Checks or Memos;
(23)	CK13	Vendor Checks;
(24)	CK14	Checks Written Off to Income;
(25)	CK15	Other Outstanding Official Checks;
(26)	CK16	CD Interest Checks;
(27)	CK99	Aggregate Uncashed Checks under fifty dollars (\$50.00);
(28)	MI01	Net Revenue Interest;
(29)	MI02	Royalties;
(30)	MI03	Overriding Royalties;
(31)	MI04	Production Payments;
(32)	MI05	Working Interest;
(33)	MI06	Bonuses;
(34)	MI07	Delay Rentals;
(35)	MI08	Shut-In Royalties;
(36)	MI09	Minimum Royalties;
(37)	MI99	Aggregate Mineral Interests under fifty dollars (\$50.00);
(38)	MS01	Wages, Payroll, Salary;
(39)	MS02	Commissions;
(40)	MS03	Workers' Compensation Benefits;
(41)	MS04	Payment for Goods & Services;
(42)	MS05	Customer Overpayments;
(43)	MS06	Unidentified Remittances;
(44)	MS07	Unrefunded Overcharges;
(45)	MS08	Accounts Payable;
(46)	MS09	Credit Balances
(47)	MS10	Discounts Due;
(48)	MS11	Refunds Due;
(49)	MS12	Unredeemed Gift Certificates;
(50)	MS13	Unclaimed Loan Collateral;

- (51) MS14 Pension & Profit Sharing Plans (IRA, KEOGH);
- (52) MS15 Dissolution or Liquidation;
- (53) MS16 Misc Outstanding Checks;
- (54) MS17 Misc Intangible Prop;
- (55) MS18 Suspense Liabilities;
- (56) MS19 Layaway Deposits & Payments;
- (57) MS20 Rents;
- (58) MS99 Aggregate Misc Checks & Intangible Personal Property Under fifty dollars (\$50.00);
- (59) SD01 Safe Deposit Box Contents;
- (60) SD02 Other Safekeeping;
- (61) SD03 Other Tangible Property;
- (62) CT01 Escrow Funds;
- (63) CT02 Condemnation Awards;
- (64) CT03 Missing Heirs' Fund;
- (65) CT04 Suspense Accounts;
- (66) CT05 Other Court Deposits;
- (67) CT06 Real Property Proceeds;
- (68) CT07 Cash Bonds;
- (69) CT08 Partial Payments;
- (70) CT09 Judgments;
- (71) CT10 Trust Funds;
- (72) CT99 Aggregate Court Deposits Under fifty dollars (\$50.00);
- (73) IN01 Individual Policy Benefits or Claim Payments;
- (74) IN02 Group Policy Benefits or Claim Payments;
- (75) IN03 Proceeds Due Beneficiaries;
- (76) IN04 Proceeds From Matured Policies, Endowments or Annuities;
- (77) IN05 Premium Refunds;
- (78) IN06 Unidentified Remittances;
- (79) IN07 Other Amounts Due Under Policy Terms;
- (80) IN08 Agent Credit Balances;
- (81) IN99 Aggregate Insurance Policy Under fifty dollars (\$50.00)
- (82) SC01 Dividends;
- (83) SC02 Interest (Bond Coupons);
- (84) SC03 Principal Payments;
- (85) SC04 Equity Payments;
- (86) SC05 Profits;
- (87) SC06 Funds Paid to Purchase Shares;
- (88) SC07 Funds for Stocks and Bonds;
- (89) SC08 Shares of Stock (Returned by Post Office);
- (90) SC09 Cash for Fractional Shares;
- (91) SC10 Unexchanged Stock & Fractional Shares of Successor Corp;
- (92) SC11 Other Cert of Ownership;
- (93) SC12 Underlying Shares or Other Outstanding Certificates;
- (94) SC13 Funds for Liquidation Redemption;
- (95) SC14 Debentures;
- (96) SC15 US Gov't Securities;
- (97) SC16 Mutual Fund Shares;
- (98) SC17 Warrants (Rights);
- (99) SC18 Matured Bond Principal;
- (100) SC19 Dividend Reinvestment Plans;
- (101) SC20 Credit Balances;
- (102) SC99 Aggregate Security Related Cash Under fifty dollars (\$50.00);
- (103) TR01 Paying Agent Accounts;
- (104) TR02 Undelivered or Uncashed Dividends;
- (105) TR03 Funds Held In Fiduciary Capacity;

- (106) TR04 Escrow Accounts;
- (107) TR05 Trust Vouchers;
- (108) TR99 Aggregate Trust Property Under fifty dollars (\$50.00);
- (109) UT01 Utility Deposits;
- (110) UT02 Membership Fees;
- (111) UT03 Refunds or Rebates;
- (114) UT04 Capital Credit Distributions;
- (115) UT99 Aggregate Utility Property Under fifty dollars (\$50.00);
- (116) ZZZZ Properties Not Identified Above

With regard to transactions between business associations, the following types of property are covered by the statutory exclusion provide in G.S. 116B-54(e), and no reporting to the State of North Carolina on behalf of North Carolina owners would be required; (42) MS05--Customer Overpayments; (44) MS07—Unrefunded Overcharges; (46) MS09—Credit Balances; (47) MS10—Discounts Due; and (48) MS11—Refunds Due. As for (22) CK—Credit Checks or Memos, to the extent a credit memo reflects an overpayment, underpayment, discount, or refund, it is also excluded from the reporting requirements.

*History Note: Authority G.S. 116B-60; 116B-80;
Eff. February 1, 1982;
Amended Eff. April 1, 2001; November 1, 1988;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 6, 2016.*