



Guide to Unclaimed Property Burden of Proof

Refer to [North Carolina General Statute §116B-58](#) — Burden of proof for property evidence by record of check or draft

A holder may establish certain defenses to relieve them from unclaimed property liability from an outstanding check in which the holder is also the issuer. One defense of the holder is to receive a written acknowledgement from the payee that the check in question is not owed by the holder.

In short, the payee, in making an acknowledgement that no obligation is owed the payee, must be informed by the holder of the check number, amount, date and character of the obligation for which the check was offered in payment. The holder's records, not the payee, must adequately reflect that no obligation is owed to any parties for the property in question presumed abandoned.

A sample acknowledgement is below.

Payee's Name
1234 Any Road St. N
Anytown, NC 99999-9999

In a review of our records, it was noted that (*type of check*) check # X, in the amount of \$ X, dated X, was not cashed. Please review your records to determine if the amount is owed. Please respond accordingly.

I am owed the item referred to above from (Holder)
 I am not owed the item referred to above from (Holder)

Signature of Owner Date signed Phone Number

Please return this letter to our address listed below.

ABC Corporation
1st Avenue S.
Big City, US 99999-9999

Your response is appreciated. Please contact us at 999-999-9999 if you have any questions.

Sincerely,

XXX