NORTH CAROLINA
DEPARTMENT OF STATE TREASURER
UNCLAIMED PROPERTY DIVISION

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STATE TREASURER
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Reporting Tangible Property

1. Before uploading information or submitting property, please be sure you are in compliance with the provisions of NC General Banking Statute GS 53C-6-13, and Unclaimed Property Statutes GS 116B-59, and GS 116B-55.

2. Electronic files are required to be in *NAUPA II* format with only the following file extensions: ***.txt, .hrs,*** and ***.rpt***. (*.hde* format is no longer acceptable). Detailed owner information for all safe deposit box owners and those authorized to access the safe deposit box, is required, if known by the holder. Such information includes name, last known address,social security number, date of birth, email address and owner relationship for all named owners.

3. Digital images of each reported item should be submitted on either a cd (for larger reports), or uploaded via website portal (for smaller reports). Digital images should capture any identifying features. Items of the same type may be grouped together, but must be identifiable in the digital image. Digital images must have the owners full name shown. Images of miscellaneous papers are not required. The following documents are **NOT** considered miscellaneous papers: military discharge papers, savings bonds, stock certificates, traveler or cashier checks, adoption papers, and life insurance policies.

   If sending a cd of digital images, pleae send to:
   North Carolina Department of State Treasurer
   Unclaimed Property Division
   ATTN: Granger Roseberry
   3200 Atlantic Ave.
   Raleigh, NC 27604-1668

   If utilizing the website portal to upload digital images, please can be accessed at www.nccash.gov. A Report ID number is required and will beemailed to you upon submitting a report via the Holder Report tile (blue box) mentioned below. If you don't receive an email with the Report ID within 10 business days of uploading your report, please contact granger.roseberry@nctreasurer.com. It is important that ALL items are reported and described to accurately reflect the contents of the safe deposit box.

4. Electronic reports can be submitted at www.nccash.gov by selecting the Holder Reporting tile (blue box) and selecting the option to Upload a Report. Prior to uploading your report, please ensure the tangible description is complete for all items included in the safe deposit box. See additional requirements pertaining to the description of items in the Safe Deposit Box Content Information details below.

5. Reports can be created online at www.nccash.gov by selecting the Enter a Manual Report option. This option is helpful when five (5) or less safe deposit boxes are being reported. This option allows the manual report to be submitted to us electronically upon completion.

6. Upon UPD's receipt and review of the **submitted** tangible report and digital images, a Tangible Disposition Report will be mailed to the holder's address provided. This report categorizes the reported safe deposit box contents into one of three groups: Submit, Destroy, Refer to the Appropriate Authority.

7. Submission and shipping instructions are provided with the Tangible Disposition Report. Review and follow guidelines provided, which includes that all currency and coins are submitted as is. Do not submit a check in place of currency or coins.

8. Under no circumstances should firearms be delivered to UPD. All firearms are to be delivered to a local law enforcement agency.

9. Prior to shipping safe deposit box contents to UPD, confirm all property designated by UPD to be submitted, is included in the shipment. If any designated items have subsequently been returned to the owner, please notate "Contents Claimed by Owner" and the date owner claimed the contents, next to the safe deposit box number.

Tangible Tips and Resources

- North Carolina allows three tangible property classes: SD01: Safe Deposit Box Contents, SD02: Safekeeping/ Loan Collateral and SD03: Other Tangible Property. Please email upreports@nctreasurer.com if you believe you have SD02 or SD03 property types prior to reporting.

- Owner Relationship Codes are listed below, as well as, at www.nccash.gov in the Reporting Library with

Definitions.

AD – Administrator AF – Attorney For AG – Agent For AN – And BF – Beneficiary CF – Custodian For CN – Conservator CP – Community Property	DB – Doing Business As DF – Defendant ES – Estate EX – Executor or Executrix FB – For Benefit of GR – Guardian HE – Heir IN – Insured	JE – Tenants in Entireties JS – Joint Tenants with Rights of Survivorship JT – Joint Tenants OR – (Or) Unspecified Joint Relationship OT – Other Relationship PA – Payee	RE – Remitter SO – Sole Owner TC – Tenants in Common TE – Trustee UF – Usufruct UG – Uniform Gifts to Minor UN – Unknown UT – Uniform Transfer to Minor

- Tangible property typically is reported with an owner type of "All Others Except Aggregate or Unknown". Owner information should be provided, if known. If the owner name is unknown indicate owner type "Unknown".

- The Starting Transaction Date, also known as Last Activity Date or Last Transaction Date, should reflect the last time the owner showed an interest in the property, such as paying the rental fee or accessing the safe deposit box.

- Drilling fees should not be reported to North Carolina nor should they be combined with unpaid rent, which is reportable to North Carolina and should be included on the report.

- Keep like items together when entering the tangible type: Coins, jewelry, paperwork etc. Estimated values must be provided for each item or group of items.

- Items must be described in detail, noting any unique or identifying marks or characteristics for each piece of property, and be accurately quantified. List items one at a time, or in groups. When grouping items of the same type, indicate the quantity in the description. Follow descriptions with an estimated value in parentheses. Example: 12 buffalo head nickels ($.60), 5 gold bracelets ($1200).

- The following papers should not be aggregated and reported as miscellaneous items: military discharge papers, savings bonds, stock certificates, traveler or cashier checks, adoption papers, and life insurance policies. These documents should be listed individually.

3200 Atlantic Avenue • Raleigh, North Carolina 27604
Telephone: (919) 814-4200 • Fax: (919) 855-5811
www.NCCash.gov

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