

# WV Property Type Codes

CODE	PROPERTY**	YEARS
<b>BANKS &amp; FINANCIAL INSTITUTIONS</b>		
AC01	Checking Accounts	5
AC02	Savings Accounts	7
AC03	Mature CD or Save Cert	7
AC04	Christmas Club Accounts	7
AC05	Money on deposit to secure funds	5
AC06	Security Deposits	5
AC07	Unidentified Deposits	5
AC08	Suspense Accounts	5
AC99	Aggregate Account balances	5
<b>COLLEGE SAVINGS ACCOUNTS</b>		
CS01	Cash	3
CS02	Mutual Funds	3
CS03	Securities	3
<b>COURTS &amp; GOVERNMENT ENTITIES</b>		
CT01	Escrow Funds	1
CT02	Condemnation Awards	1
CT03	Missing Heir Funds	1
CT04	Suspense Accounts	1
CT05	Other Court Deposits	1
CT08	General Receiver accounts	1
CT09	Court Ordered Refunds/Restitution	1
CT13	Bonds deposited with the Court	1
CT99	Aggregate Court Deposits	1
<b>DEMUTUALIZATION</b>		
DM01	Cash	5
DM02	Stock	5
<b>HEALTH SAVINGS ACCOUNTS</b>		
HS01	Health Savings Account	3
HS02	Health Savings Account - Investment	3
<b>INSURANCE</b>		
IN01	Individual Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 o	5
IN02	Group Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 or IN	5
IN03	Amounts due beneficiaries from a life or endowment insurance policy or annuity	3
IN04	Amounts from matured or terminated life insurance policies, endowments or annuities	3
IN05	Premium Refunds (Includes all other life insurance premium refunds not covered by IN04)	5
IN06	Unidentified Remittances	5
IN07	Other Amounts Due Under Policy Terms	5
IN08	Agent Credit Balances	1
IN99	Aggregate Insurance Property	5
<b>TRADITIONAL IRA, SEP IRA, SARSEP IRA AND SIMPLE IRA'S</b>		
IR01	Cash	3
IR02	Mutual Funds	3
IR03	Securities	3
<b>ROTH IRA'S</b>		
IR05	Cash	3
IR06	Mutual Funds	3
IR07	Securities	3
<b>LAW ENFORCEMENT</b>		
LE01	Law Enforcement - Cash	6 months
LE98	Law Enforcement - Tangibles	6 months
<b>MINERAL PROCEEDS AND MINERAL INTERESTS</b>		
MI01	Net Revenue Interests	5
MI02	Royalties	5
MI03	Overriding Royalties	5
MI04	Production Payments	5
MI05	Working Interests	5
MI06	Bonuses	5
MI07	Delay Rentals	5
MI08	Shut-in Royalties	5
MI09	Minimum Royalties	5
MI99	Aggregate Mineral Proceeds	5
<b>MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY</b>		
MS01	Wages, payroll, or salary	1
MS02	Commissions	1
MS03	Workers' Compensation Benefits	1
MS04	Payments for Goods and Services	5
MS05	Customer Overpayments/Credit Balances--Retail only	3

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<b>MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY (Continued)</b>		
MS06	Unidentified Remittances	5
MS07	Unrefunded Overcharges	5
MS08	Accounts Payable	5
MS09	Credit Balances/Accounts Receivable	5
MS10	Discounts Due	5
MS11	Refunds due	5
MS12	Unredeemed Gift Certificates	3
MS13	Unclaimed Loan Collateral	5
MS14	Pension and Profit Sharing Plans (IRA, KEOGH, e.g.)	3
MS15	Dissolution or Liquidation Funds	1
MS16	Miscellaneous Outstanding Checks	5
MS17	Miscellaneous Intangible Property	5
MS18	Suspense Liabilities	5
MS99	Aggregate Misc Property	5
<b>SAFE DEPOSIT BOXES AND SAFEKEEPING</b>		
SD01	Contents of safe deposit boxes	5
SD02	Contents of any other safekeeping repository	5
SD03	Other Tangible Property	5
SD04	Safe Deposit - Proceeds from the sale of contents	5
<b>SECURITIES</b>		
SC01	Dividends	5
SC02	Interest (Bond Coupons)	5
SC03	Principal Payments	5
SC04	Equity Payments	5
SC05	Profits	5
SC06	Funds Paid to Purchase Shares	5
SC07	Funds for Stocks and Bonds	5
SC08	Shares of Stock (returned by post office)	5
SC09	Cash for Fractional Shares	5
SC10	Unexchanged Stock of Successor Corporation	5
SC11	Other Certificates of Ownership	5
SC12	Underlying Shares	5
SC13	Funds for Liquidation/Redemption of Unsurrendered Stocks or Bonds	5
SC14	Debentures	5
SC15	U.S. Government Securities	5
SC16	Mutual Fund Shares	5
SC17	Warrants (Rights)	5
SC18	Mature Bond Principal	5
SC19	Dividend Reinvestment Plans	5
SC20	Credit Balances	5
SC21	Liquidated Mutual Fund Shares	5
SC99	Aggregate Security Related Cash	5
<b>TRUST, INVESTMENTS, AND ESCROW ACCOUNTS</b>		
TR01	Paying Agent Accounts	5
TR02	Undelivered or Uncashed Dividends	5
TR03	Funds held in Fiduciary Capacity (such as, trust, guardian, estate, etc.)	5
TR04	Escrow Accounts	5
TR05	Trust Vouchers	5
TR99	Aggregate Trust Property	5
<b>UNCASHED CHECKS</b>		
CK01	Cashier's Checks	5
CK02	Certified Checks	5
CK03	Registered Checks	5
CK04	Treasurer's Checks -- West Virginia Checks (6 Month Dormancy), All Other Checks (5 Year Dormancy)	6 ms or 5 yrs
CK05	Drafts	5
CK06	Warrants	5
CK07	Money Orders -- Financial Institutions (5 Year Dormancy), Entities other than Financial Institutions (7 Year Dormancy)	5 or 7
CK08	Traveler's Checks	15
CK09	Foreign Exchange checks	5
CK10	Expense Checks	5
CK11	Pension Checks	3
CK12	Credit Checks or Memos	5
CK13	Vendor Checks	5
CK14	Checks Written off to Income or Surplus	5
CK15	Other Outstanding Official Checks or Exchange Items	5
CK16	CD Interest Checks	5
CK99	Aggregate Uncashed Checks	5
<b>UTILITIES</b>		
UT01	Utility Deposits	2
UT02	Membership Fees	2
UT03	Refunds or Rebates	2
UT04	Capital Credit Distributions	5
UT99	Aggregate Utilities	2

**\*\* Public Agencies - Use the most applicable property type code, but report all property with a 1 year dormancy.**