

Arizona Department of Revenue  
Unclaimed Property Reporting Manual

## ABANDONMENT PERIODS

Property Type	Former abandonment period	Amended abandonment period
Traveler's check	3 years	15 years
Money order or similar written instrument	7 years	3 years
Any stock or other equity interest in a business association or financial organization	2 years	3 years
The principal on debt of a business association or financial organization	3 years	2 years
A demand, savings or time deposit and any interest or dividends	5 years	3 years
Credits owed to a customer as a result of a retail business transaction	5 years	3 years
An amount owed by an insurance company on a life or endowment insurance policy or annuity that has matured or terminated	5 years	3 years
Policy or annuity that is payable on proof of death	2 years	1 year
Proceeds of a life or endowment insurance policy or annuity contract not matured by actual proof of the death of the insured or annuitant according to the company's records	2 years	1 year
Property that is held by a court, government or governmental subdivision, agency or instrumentality	3 years	2 years
Property in any individual retirement account, defined benefit plan or other account or plan that qualifies for tax deferral under the income tax laws of the United States	3 years	2 years
Any amount that is payable on a check, draft or similar instrument on which a financial organization or business association is directly liable, including a cashier's check and a certified check	5 years	3 years
All other property	5 years	3 years
Excess proceeds deposited with the county treasurer pursuant to A.R.S. § 33-812	3 years	2 years
Any dividend, profit, distribution, interest, redemption, payment on principal or other sum held or owing by a business association for or to its shareholder, certificate holder, member, bond holder or other security holder	2 years	3 years