

GENERAL INSTRUCTIONS



State of Nevada State Treasurer Kate Marshall



UNCLAIMED PROPERTY HOLDER REPORTING MANUAL

Kate Marshall
State Treasurer
Unclaimed Property
555 E. Washington Avenue, Suite 4200
Las Vegas, NV 89101-1070

(702) 486-4140 – Phone
(702) 486-4177 – Fax
Website: www.nevadatreasurer.gov

GENERAL INSTRUCTIONS

Kate Marshall
State Treasurer



Steve George
Chief of Staff

Mark Weinbarger
Chief Deputy Treasurer

STATE OF NEVADA OFFICE OF THE STATE TREASURER

Dear Holders of Unclaimed Property:

As custodian of the state's unclaimed property, the State Treasurer's Office is responsible for collecting, safeguarding and reuniting unclaimed property with its rightful owner or their heirs. We are charged with ensuring compliance with Nevada Revised Statutes 120A, including holder reporting of unclaimed property to the State Treasurer's Unclaimed Property Division each year. Currently, we are holding more than \$409 million dollars in unclaimed assets.

As a business owner, we owe you a great deal of appreciation for this success as you play a critical role in this process. In short, we could not accomplish the increased success rate without you, as your support and adherence to Nevada's unclaimed property laws play a pivotal role.

To help you complete your statutory obligation of filing your yearly report, we have published an Unclaimed Property Holder Reporting Manual, which includes instructions for completing necessary forms, timelines for submission of reports and other helpful information designed to make this process as simple as possible for businesses across the state. We have also created a helpful trifold brochure which provides a step-by-step review of the process, including "Reporting Unclaimed Property...as easy as 1, 2, 3." Both of these publications are available on our website at nevadatreasurer.gov.

Please note that several important changes have been enacted to the state's unclaimed property reporting provisions. As failure to adhere to the provisions can result in interest and penalties being assessed for non-compliance, it is important you take the time to review the Unclaimed Property Holder Reporting Manual instructions and guidelines. Should you need assistance or you are unsure of certain requirements, please feel free to contact the Unclaimed Property Division via email at nvholder@nevadatreasurer.gov, or by calling (702) 486-4140.

Sincerely,

Kate Marshall
State Treasurer

GENERAL INSTRUCTIONS

THIS IS A REVISED UNCLAIMED PROPERTY REPORT. PLEASE READ IT IN ITS ENTIRETY PRIOR TO PREPARING YOUR REPORT. IT IS DESIGNED TO PROVIDE HOLDERS WITH THE REQUIREMENTS FOR REPORTING, REMITTING, AND DELIVERING ABANDONED PROPERTY TO THE NEVADA STATE TREASURER'S OFFICE. THE STATE RESERVES THE RIGHT TO AMEND ANY STATEMENT IN THIS REPORT.

HELP US - HELP YOU

The Nevada State Treasurer's Office strives to reunite owners with their property. It is for this reason we request specific proof and documentation to ensure property is remitted to the rightful owner. This can only be done based on the information and property descriptions provided by you in your holder reports.

Prior to preparing and remitting holder reports, please ensure that all information that provides help in identifying the owners and properties is listed. In doing so, you will help us help you by eliminating the need of referring the claimants back to you. The owners' complete names, addresses and social security numbers are essential in verifying the rightful owner during claims processing.

WHAT IS UNCLAIMED PROPERTY?

Unclaimed property can be any financial asset or safekeeping contents owed to another business or individual. Property is considered abandoned when there has been no activity and/or contact with the owner for a specific period of time. The property type will determine the abandonment period; however, it is generally three years.

When the appropriate time period has passed and a holder's attempts to locate the rightful owner have been unsuccessful, the assets must be transferred to the Nevada State Treasurer's Office. The State Treasurer's Office holds the assets in trust and is required to advertise the rightful owners' names, in an effort to return the assets to them. Once the assets are reported to the State Treasurer, the holder is released from any liability on these assets.

Nevada Unclaimed Property law is located in the Nevada Revised Statutes (NRS) Chapter 120A and can be found online at www.leg.state.nv.us/NRS/NRS-120A.html.

WHO MUST REPORT UNCLAIMED PROPERTY?

Any entity or person in possession of property (subject to NRS Chapter 120A) that belongs to a Nevada resident or business is considered a holder of unclaimed property and is required to report that property to the State. This includes holders of property in other states in possession of property owed to Nevada residents and businesses. Holders incorporated in Nevada must also report and remit all property where the owner's address is unknown or is a foreign address. Any entity conducting business within the State of Nevada that has branches, divisions or other affiliates is responsible for filing on their behalf, for example, financial institutions, utility companies, business associations and legal entities.

WHAT MUST BE REPORTED?

After the required statutory period of time has lapsed, **all property** where there has been no contact from the owner after performing holder's Due Diligence or when the owner cannot be located. Some examples include *wages, payroll or salary checks; utility deposit refund checks, money orders, traveler's checks, safe deposit box contents, and gift cards*. (Refer to our **Property Type Codes on page 14 of this publication for a complete list of the various property types**).

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GIFT CARDS AND GIFT CERTIFICATES

Gift cards and gift certificates are subject to the state of Nevada's unclaimed property laws contained in NRS 598.0921 and NRS 120A.530.

If the gift card/certificate was issued prior to October 1, 2007, the following rules apply:

- If the card/certificate has not been used for at least three years, it is subject to escheatment at 100% of the remaining face value. These cards have a three year dormancy period. It includes all gift cards whether they expire or not.

If the gift card/certificate was issued on or after Oct 1, 2007, the following rules apply:

- The card/certificate is escheated in the time period in which it expires. There is no dormancy period. It is escheated at 60% of the remaining face value (businesses are allowed to keep 40%). If the card/certificate has no expiration date, it is not subject to escheatment and 100% of the remaining value must be honored indefinitely.

WHAT IS HOLDER DUE DILIGENCE?

Nevada Unclaimed Property law **NRS 120A.560(5)** requires written communication with the owner prior to filing an annual report if the value of the property is \$50 or more and the holder of the property has in its records an address for the apparent owner which is not known to be inaccurate and the claim of the apparent owners is not barred by a statute of limitations. This process, known as "Due Diligence," must be completed not less than 60 nor more than 120 days before the report is filed for each owner whose balance is more than \$50. If the owner completes, signs and returns the written notification to the holder, this action prevents the presumption of abandonment, and the funds are no longer reportable.

WHAT IS THE EARLIEST HOLDER REPORTS CAN BE SUBMITTED?

Holder reports cannot be submitted until the amount of time the holder gives the owner to respond to the due diligence letter has passed. For example, if due diligence letters are mailed and the holder gives the owners 30 days to respond from the date of the letter, the holder report cannot be submitted until the 30 days has passed.

WHEN MUST UNCLAIMED PROPERTY REPORTS BE FILED?

INSURANCE COMPANIES reports are due prior to May 1 of each year for property presumed abandoned as of the previous December 31st.

ALL OTHER ENTITIES are due prior to November 1 of each year for property presumed abandoned as of the previous June 30th.

PENALTIES AND INTEREST

Per NRS 120A.730, Nevada has the authority to charge interest and penalties on late reports. The interest rate is 18 percent per annum on the property or value thereof from the date the property should have been reported, paid, or delivered. In addition to interest, a civil penalty of \$200 for each day the report, payment, or delivery is withheld or the duty is not performed, up to a maximum of \$5,000.

REQUESTS FOR EXTENSIONS may be granted based upon good cause. A request must be made in writing and must reach this agency before the due date. The request can be faxed to (702) 486-4177 or emailed to nvholder@nevadatreasurer.gov.

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In order for the administrator to determine good cause to waive interest in whole or in part for penalties and interest pursuant to NRS 120.750(5), the holder must provide a written request that:

- (a) describes the facts and circumstances that lead to noncompliance;
- (b) requests a waiver of interest and penalties whole or in part; and
- (c) includes your Holder ID number and TIN/FEIN

DO YOU HAVE PROPERTY FOR OTHER STATES?

Each state has its own abandoned property reporting program and holders should report these properties to the states of the last known address of the owners. Some states have entered into reciprocal or exchange agreements with each other that allow its holders to make the reporting process less cumbersome. This means state offices will accept property that rightfully belongs to other states and will transfer it at a later date. The Nevada Unclaimed Property Department **must** be contacted prior to remitting property belonging to another state. In addition, you need written permission from the other state to send us their property as several states do not permit their property to be sent elsewhere. Be advised that dormancy periods vary from state to state. Property turned over to the State of Nevada for eventual transfer to another state must be in compliance with those states' statutory requirements.

VOLUNTARY COMPLIANCE/REQUEST FOR AMNESTY

The state of Nevada does have an active compliance/amnesty program. The state treasurer requests that holders reporting for the first time send written notification in advance prior to submitting a report. A request for the waiver of fees and penalties can be made, and will be taken into consideration by the Administrator. However, this will not prevent the State Treasurer's Office from initiating audit procedures if it has been determined that there is additional property to be reported.

AUDITS

The state treasurer's audit staff, as well as contracted audit firms, periodically conducts examinations of holder records to ensure that holders are in compliance with the state's unclaimed property laws.

HEIR FINDERS

Pursuant to NAC 120A.060, if a person claiming property delivered to Nevada is a party to an agreement with another person, including, without limitation, an attorney, the primary purpose of which is to locate, deliver, recover, or assist in the recovery of the property, the administrator will require the claimant to submit a copy of the agreement. If the claimant fails to submit a copy of the agreement, the administrator will deny the claim.

REPORTING METHODS

HOLDER REPORTS SUBMITTED IN AN INCORRECT FORMAT WILL BE REFERRED BACK TO THE HOLDER. IT IS EACH HOLDER'S RESPONSIBILITY TO REMIT REPORTS AS REQUIRED BY NRS 120A.

The state of Nevada utilizes the Unclaimed Property System (UPS 2000) licensed by ACS Wagers to collect and track unclaimed property items. Free holder reporting software is available through ACS Wagers and Eagle Technologies Management (ETM). These free software packages allow holders to collect and report their unclaimed property in NAUPA format to download on to a CD ROM or USB flash drive. The files created are encrypted and can only be opened by a licensed user of UPS 2000.

ETM - Holders may download this free approved software, as well as training videos, live webinars, and live chat, at: <http://www.byetm.com/>. When you reach the home page, select UPEXchange, select 'click here' to continue, and then follow the instructions to download the software. For questions or additional information regarding this software, please contact ETM at (800) 975-3245 or by email at sales@byetm.com.

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HRS PRO - Holders may download this free approved software and a User's Manual from the ACS Wagers website at: www.wagers.net. When you reach the home page, click on the button which states "HRS Pro (Holder Reporting System)" and follow the instructions to download the software. It is required that you update this software annually prior to beginning your reporting process. For questions or additional information regarding this software, please contact ACS Wagers at (303) 413-9450.

1. **ELECTRONIC REPORTING** – Consists of reports submitted on CD ROM or USB flash drive. Be sure to clearly label CD ROM or flash drive with the holder name as well as the names of each file contained. If reporting more than one company, assign a separate file name for each.

WE DO NOT ACCEPT MAGNETIC TAPES.

PER NAC 120A, ALL HOLDERS REPORTING 11 OR MORE INDIVIDUAL RECORDS ARE REQUIRED TO REMIT REPORTS ELECTRONICALLY UTILIZING THE NAUPA FORMAT SPECIFICATIONS. REPORTS NOT RECEIVED ACCORDING TO THIS PRESCRIBED FORMAT WILL BE SUBJECT TO RETURN TO THE HOLDER FOR REACCOMPLISHMENT.

2. **HARD COPY REPORTING** – Holders with less than 11 records to report may submit reports on the **REPORT OF UNCLAIMED PROPERTY (DETAIL) UP-2** form. All information must be typed or printed legibly in ink. You may use your own form; however, it **must** contain the same information on the UP-2. Additional photocopies can be made. The UP-1 and UP-2 forms are 'fillable' and can be completed on our website.
3. **MULTIPLE REPORTS** – Holders filing for more than one entity must submit separate reports for each. Consolidated reports are not accepted. A separate UP-1 is required for each entity reporting abandoned property. A notarized statement on company letterhead encompassing all holders being reported is acceptable in lieu of notarizing each UP-1 form.
4. **NEGATIVE REPORTS** – Holders incorporated, located, or conducting business in Nevada that have determined there is no property to report, pay, or deliver under NRS 120A shall file a negative report (form UP-1) certifying as such. Do not submit reports for holders not incorporated or that have never done business in Nevada. Negative reports can be filed online at www.nevadatreasurer.gov.

REMITTING PAYMENT

For remittances under \$10,000, checks are permitted and must be made payable to "**Nevada Unclaimed Property**" or, payment may be made via Automated Clearing House (ACH) or Wire Transfer. **Electronic Funds Transfer (EFT) is required for remittances of \$10,000 or greater per NRS 353.1467.** For payment remittances via Automated Clearing House (ACH) or, for securities via Depository Trust Company (DTC), refer to our instructions on pages 7 – 9. Remittance payments must be received in U S currency only.

HOLDER REIMBURSEMENT INSTRUCTIONS

Occasionally, holders remit reports that include property reported to the state in error or subsequently paid to the original owner. If this occurs, holders may request reimbursement by completing and submitting a *Holder Request for Reimbursement* form included in this booklet. A written explanation and supporting documentation must be included when requesting reimbursement.

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ELECTRONIC FUNDS TRANSFER INFORMATION

The method of payment must be sent via **AUTOMATED CLEARING HOUSE (ACH)** or **Wire Transfer**; you will need to provide the following information to your financial institution:

VIA AUTOMATED CLEARING HOUSE (ACH):

Bank Name and Address	Bank of America PO Box 20000 Reno, NV 89520
ACH Coordinators	Nicole Lee (1 st Contact) Sales Contact (206) 358-7410 Daniel Rey (2 nd Contact) Customer Service Advisor (888) 841-8159 option 3 – ext 45097
Depositor Account Title	Nevada State Treasurer Unclaimed Property Las Vegas, NV
RTN Number	122400724
Account Number	4968330672
Type of Account	Checking
ACH Format CCD+ This format provides one Addenda Record of 80 Characters which should be utilized to include this data: Reporting Company, Taxpayer ID Number, NV Holder ID Number (if known).	For Example: ABC Factory Inc*88-6000099*12698

VIA WIRE TRANSFER:

Bank Name and Address	Bank of America Po Box 20000 Reno, NV 89520
ABA Number	026009593 (For Wire Transfers ONLY)
Depository Account Title	Nevada State Treasurer Unclaimed Property Las Vegas, NV
Account Number	4968330672

GENERAL INSTRUCTIONS

REPORTING AND DELIVERY OF SECURITIES AND MUTUAL FUNDS *EFFECTIVE SEPTEMBER 4, 2007*

When reporting securities and mutual funds, please remember that your report is not complete until you provide evidence of the property being transferred into the ownership of the state. The evidence required depends on the type of security and how it will be delivered to our custodian on behalf of the state. Securities should be transferred to the state of Nevada's custodian, ACS Unclaimed Property Clearinghouse rather than setting up a new account.

In addition to the evidence requirements, the following items must be included with **ALL** reports involving stock and/or mutual funds:

- A hard copy of the report.
- A summary of all stock or mutual funds delivered. The summary must include the name of the stock or mutual fund, the CUSIP, and total number of shares of that specific stock or mutual fund.
- For stocks, two days prior to delivery, you MUST fax intent to deliver to our custodian ACS Unclaimed Property Clearinghouse at (617) 722-9660. Include the following in the notification: Issue name, CUSIP number, number of shares, DTC number, and contact name and phone number of individual accomplishing delivery of the shares. See further instructions below.

Holders who participate in DTC (Depository Trust Company) MUST transfer re-registered securities directly to:

Nominee Name:
State of Nevada
Unclaimed Property
555 E. Washington Ave. #4200
Las Vegas, NV 89101
FEIN # 88-6000022

DTC Participant # 0954
Agent Bank # 26017
Account # AUZF6000002

A copy of the intent to deliver fax must be included with the Report of Unclaimed Property Cover Sheet sent to us.

GENERAL INSTRUCTIONS

For Book Entry Shares/Direct Registration Shares (DRS)

Re-register the shares to the **State of Nevada** and include a statement with the report:

Nevada Unclaimed Property
555 East Washington Avenue #4200
Las Vegas, NV 89101
FEIN #88-6000022

Register and Deliver Physical Certificates ONLY for non-DTC eligible shares as follows:

Certificates must be registered as shown below and the original certificate sent to our custodian at the listed below. A *photocopy* of the certificate should be delivered with your Report of Unclaimed Property Cover Sheet – DO NOT DELIVER the original certificate to the State of Nevada with your report. Certificates that are incorrectly registered will be returned from re-registration and your report will be considered incomplete. Only one certificate must be delivered for each security position reported.

Nominee Name:	Mellon Security Trust Company
State of Nevada	One Wall Street 3 rd Floor
Unclaimed Property	Receive Window C Attn: Mike Visone
555 E. Washington Ave. #4200	New York NY 10271
Las Vegas, NV 89101	
FEIN # 88-6000022	

MUTUAL FUNDS

Mutual Funds must be registered to **State of Nevada** on or before the date your report and remittance is mailed to us. Our Federal Taxpayer Identification Number is 88-6000022. Each shareowner record reported must include the shareowner name, last transaction date, number of shares, and cash amount remitted if applicable.

GENERAL INSTRUCTIONS

A copy of the funds statement must be included with your report for each fund reported. Do not make physical delivery of the shares. Dividends earned should be reinvested in the purchase of additional mutual fund shares. Mutual fund statements should be sent to the address listed on Page 12 of these instructions.

If information on existing accounts is required in order to transfer mutual funds, please contact our office no less than two weeks prior to the due date, or if you prefer, email us at nvholder@nevadatreasurer.gov.

NOTE: When reporting mutual funds the amount reported must equal the amount initially transferred into the State of Nevada's account. It is the state's responsibility to record dividends reinvested.

WORTHLESS

Do not report securities that have a market value of zero. If a security that Previously was excluded from a report subsequently has a market value greater than zero, report that security on a subsequent report.

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions on page 12 for remitting safe deposit box contents.

GENERAL INSTRUCTIONS

INSTRUCTIONS FOR COMPLETING THE UNCLAIMED PROPERTY REPORT

These instructions are intended for use as a general guide for identifying and remitting unclaimed property.

A. REPORT OF UNCLAIMED PROPERTY COVER SHEET:

IMPORTANT: This cover sheet (UP-1) *must accompany all unclaimed property reports.* You may use your own form or cover sheet; however, it must contain the same information requested on our UP-1 and it must be signed by an authorized employee of your company in the presence of a notary public. Any alteration or correction on the report must be initialed and dated by the person who provided the verification.

1. HOLDER INFORMATION

Complete all the requested information that pertains to the holder/company. The contact person should be the person who completes the report. A separate holder report is required for each entity being reported.

2. DID THIS ENTITY FILE A REPORT OF UNCLAIMED PROPERTY WITH THE STATE OF NEVADA LAST YEAR?

Holders must check the 'yes' or 'no' box. If the 'no' box is checked, an explanation is required for not doing so.

3. PREVIOUS HOLDER INFORMATION

Indicate any name change, the principal business of your company, and the parent company name, if applicable. If you know the date and state of incorporation, enter this information in the required field.

4. REPORT FILING

Mark the appropriate box for the type of report being submitted.

5. SUMMARY OF PROPERTY REPORTED AND REMITTED

- A. Enter the Aggregate Total (accounts less than \$50 or with unknown owners). Individual amounts under \$50 and amounts over \$50 wherein the identity of the owner is unknown may be totaled and reported as a single item. However, if the owner information is available, please provide the detail so we do not have to refer the owners back to you.
- B. Enter the owner total (accounts with funds of \$50 or more)
- C. Enter the number of Safekeeping accounts remitted and attach the inventory sheets for these items
- D. Enter the total sum of **A** and **B** above

6. SHARES OF STOCK

- A. List name of stock company;
- B. List the CUSIP No.;
- C. List the number of shares being remitted;
- D. Indicate if the shares were sent via DTC by checking the appropriate box
If there are multiple securities, attach a separate list with this information.

7. CERTIFICATION AND NOTARIZATION

The report must be signed in the presence of a notary public by an authorized employee who can certify the contents on behalf of the company.

GENERAL INSTRUCTIONS

REMITTING SAFEKEEPING CONTENTS

Safekeeping Inventory forms must be completed prior to November 1 for each owner on whose behalf you are reporting safekeeping contents. You may use your own form; however, it must contain the same information that appears on the *SAFEKEEPING INVENTORY* form. In addition, each owner must be listed on the *Report of Unclaimed Property (Detail)* form utilizing property codes SD01 or SD02, as appropriate. Safekeeping contents or reports containing 11 or more items must be submitted electronically in NAUPA format.

You must call (702) 486-4140 to schedule an appointment for the delivery of safekeeping contents. There should be at least one representative from the company present during inventory.

Safekeeping contents should be placed in a 9 X 12 inch or larger envelope. The owner names and box numbers or other identifying numbers must be clearly marked on the outside of the envelope. The *SAFEKEEPING INVENTORY* form must be attached to each envelope.

If any of the safekeeping boxes contain firearms (with the exception of antiques), controlled substances or contents that could be deemed illegal, contact your local law enforcement agency for instructions on handling. Include a written explanation that the safekeeping in question was remitted to your local law enforcement agency.

Cash found in safekeeping boxes must be inventoried and remitted to the state.

Do Not Report EMPTY BOXES and do not report boxes that contain items that have absolutely no value such as paper clips or rubber bands. Boxes should be drilled prior to preparing reports to avoid unnecessary labor.

If physical delivery of safekeeping contents is not possible, please contact us to make other arrangements.

CHECKS LESS THAN \$10,000 SHOULD BE MADE PAYABLE TO:

NEVADA UNCLAIMED PROPERTY

REMITTANCES GREATER THAN \$10,000 MUST BE SUBMITTED VIA EFT (see page 7)

REPORTS WITH REMITTANCES, SAFEKEEPING AND COURIER DELIVERY SHOULD BE DELIVERED TO:

STATE OF NEVADA
OFFICE OF THE STATE TREASURER
NEVADA UNCLAIMED PROPERTY
555 E WASHINGTON AVENUE, SUITE 4200
LAS VEGAS, NEVADA 89101-1070

**IF YOU HAVE ADDITIONAL QUESTIONS, YOU MAY CONTACT THE
OFFICE OF THE STATE TREASURER
NEVADA UNCLAIMED PROPERTY
(702) 486-4140 OR NVHOLDER@NEVADATREASURER.GOV**



UNCLAIMED PROPERTY CHECKLIST

- Has the Report of Unclaimed Property form (UP-1) been completely filled out with a TIN/FEIN and a contact person and phone number?
- Do the remittance, report and/or CD ROM/USB flash drive balance?
- Is the remittance check (if under \$10,000) included with your report?
- Is the Report of Unclaimed Property Detail form UP-2 completely filled out?
 1. Does it include the Property Type Codes?
 2. Is it legible? The UP-2 form is 'fillable' and can be completed on our website.
 3. Is all available owner information included, i.e. social security numbers?
- Were the instructions for remitting securities properly followed?
- Have the securities been liquidated or transferred in the name of the State of Nevada – Unclaimed Property?
- Are the DTC share notifications attached to the report? Report will be returned unprocessed without this information.
- Have all mutual funds been redeemed or transferred in the name of the State of Nevada – Unclaimed Property, FEIN 88-6000022?
- Is the CD ROM/USB flash drive enclosed with your report? A hard copy of the report is required if reporting shares/mutual funds)?
- Does the CD/ROM/USB flash drive label list the holder information?

Contact Information:

Nevada State Treasurer
Unclaimed Property Office
(702) 486-4140 – Phone
(702) 486-4177 – Fax

Website: <http://nevadatreasurer.gov/unclaimed>

Email: nvholder@nevadatreasurer.gov

NEVADA STATE TREASURER • UNCLAIMED PROPERTY

PROPERTY TYPE CODES & ABANDONMENT PERIODS

ACCOUNT BALANCES (3 Yrs)

AC01	Checking account
AC02	Savings account
AC03	Certificate of deposit
AC04	Christmas club
AC05	Money on deposit to secure funds
AC06	Security deposit
AC07	Unidentified deposit
AC08	Suspense account
AC99	Aggregate account balance less than \$50

CHECKS (3 Yrs except as noted - 1 Yr for Gov't Entities**)

CK01	Cashiers check
CK02	Certified check
CK03	Registered check
CK04	Treasurer's check
CK05	Drafts
CK06	Warrants
CK07	Money Order (*7 Yrs)
CK08	Travelers Check (*15 Yrs)
CK09	Foreign exchange check
CK10	Expense check
CK11	Pension check
CK12	Credit check or memo
CK13	Vendor check
CK14	Check written off to income or surplus
CK15	Other outstanding official check
CK16	CD interest check
CK99	Aggregate uncashed check less than \$50

COURT DEPOSITS (1 Yr)

CT01	Escrow funds
CT02	Condemnation award
CT03	Missing heirs' funds
CT04	Suspense accounts
CT05	Any other type of deposit
CT06	Public Aid Child Support Checks
CT99	Aggregate court deposit less than \$50

INSURANCE (3 Yrs)

IN01	Individual policy benefits or claim payment
IN02	Group policy benefit or claim payment
IN03	Death benefit due beneficiaries
IN04	Proceeds from matured policies, endowments or annuities
IN05	Premium refunds on individual policies
IN06	Unidentified remittance
IN07	Other amount due under policy terms
IN08	Agent credit balances
IN99	Aggregate insurance property less than \$50

PROCEEDS FROM MINERAL INTERESTS (3 Yrs)

MI01	Net revenue interest
MI02	Royalties
MI03	Overriding royalties
MI04	Production payments
MI05	Working interests
MI06	Bonuses
MI07	Delay rentals
MI08	Shut-in royalties
MI09	Minimum royalties

SAFE DEPOSIT BOXES AND SAFEKEEPING (3 Yrs)

SD01	Contents of safe deposit boxes
SD02	Contents of any other safekeeping repository

MISC. PROPERTY (3 Yrs except as noted—1 Yr for Gov't**)

MS01	Wage, payroll, or salary (*1 Yr)
MS02	Commissions (*1 Yr)
MS03	Workers compensation
MS04	Payment for goods and services
MS05	Customer overpayment
MS06	Unidentified remittance
MS07	Un-refunded overcharge
MS08	Accounts payable
MS09	Credit balances/accounts receivable
MS10	Discounts due
MS11	Refunds due
MS12	Unredeemed gift certificates
MS13	Unclaimed loan collateral
MS14	Sums payable under pension and profit sharing plans (IRA, KEOUGH, 401k, etc.)
MS15	Property distributable in the course of a dissolution or liquidation (*1 Yr)
MS16	Miscellaneous outstanding checks
MS17	Miscellaneous intangible personal property
MS18	Suspense Liabilities
MS99	Aggregate property less than \$50

SECURITIES (3 Yrs)

SC01	Dividends
SC02	Interest payable on registered bonds
SC03	NOT USED
SC04	Equity payments
SC05	Profits
SC06	Funds paid towards the purchases of shares or or interest in a business organization
SC07	Bearer bond interest and matured principal
SC08	Shares of stock returned by Post Office
SC09	Cash for fractional shares
SC10	Un-exchanged stock of Successor Corporation
SC11	Any other certificates of ownership
SC12	Underlying shares or other certificates of ownership
SC13	Funds for liquidation of un-surrendered stocks/bonds
SC14	Debentures
SC15	U.S. Government Securities
SC16	Mutual funds
SC17	Warrants
SC18	Matured principal on registered bonds
SC19	Dividend reinvestment plans
SC20	Credit balances
SC99	Aggregate securities related cash less than \$50

TRUST, INVESTMENT & ESCROW ACCOUNTS (3 Yrs)

TR01	Paying agent accounts
TR02	Undelivered or uncashed dividends
TR03	Funds held in a fiduciary capacity (*1 Yr for Gov't**)
TR04	Escrow accounts
TR05	Trust vouchers
TR99	Aggregate trust property less than \$50

UTILITIES (3 Yrs except as noted)

UT01	Utility deposits (*1 Yr)
UT02	Membership fees
UT03	Refunds or rebates (*1 Yr)
UT04	Capital credit distributions
UT99	Aggregate utility property less than \$50

****GOV'T ENTITIES include Courts, Governments, a Governmental Subdivision, Agency or Instrumentality**

**STATE OF NEVADA
UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES
OTHER THAN INSURANCE COMPANIES**

ONE (1) YEAR PROPERTIES
(Government Entities, Wages, Payroll, Salary & Utility Deposits or Refunds)

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
7/1/2007 thru 6/30/2008	November 1, 2009
7/1/2008 thru 6/30/2009	November 1, 2010
7/1/2009 thru 6/30/2010	November 1, 2011
7/1/2010 thru 6/30/2011	November 1, 2012
7/1/2011 thru 6/30/2012	November 1, 2013

THREE (3) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked by:
7/1/2005 thru 6/30/2006	November 1, 2009
7/1/2006 thru 6/30/2007	November 1, 2010
7/1/2007 thru 6/30/2008	November 1, 2011
7/1/2008 thru 6/30/2009	November 1, 2012
7/1/2009 thru 6/30/2010	November 1, 2013

NOTE: Reports and remittances that are received after the prescribed due date are subject to interest and penalties under the provisions of Nevada Revised Statutes 120A.730. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for the late submission. Failure to request a waiver may result in the imposition of interest and penalties. Please call or write for further information.

**STATE OF NEVADA
UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES
INSURANCE COMPANIES**

ONE (1) YEAR PROPERTIES

(Government Entities, Wages, Payroll, Salary & Utility Deposits or Refunds)

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
1/1/2007 thru 12/31/2007	May 1, 2009
1/1/2008 thru 12/31/2008	May 1, 2010
1/1/2009 thru 12/31/2009	May 1, 2011
1/1/2010 thru 12/31/2010	May 1, 2012
1/1/2011 thru 12/30/2011	May 1, 2013

THREE (3) YEAR PROPERTIES

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
1/1/2005 thru 12/31/2005	May 1, 2009
1/1/2006 thru 12/31/2006	May 1, 2010
1/1/2007 thru 12/31/2007	May 1, 2011
1/1/2008 thru 12/31/2008	May 1, 2012
1/1/2009 thru 12/31/2009	May 1, 2013

NOTE: Reports and remittances that are received after the prescribed due date are subject to interest and penalties under the provisions of Nevada Revised Statutes 120A.730. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for the late submission. Failure to request a waiver may result in the imposition of interest and penalties. Please contact this office for additional information.

THIS SECTION TO BE USED IF CONTENTS BECOME UNCLAIMED

Contents turned over to the State of Nevada as Unclaimed Property under NRS 120A.510 on this date _____

Signature of State Official

Signature of Holder Official

The Nevada State Treasurer, as the Administrator of Unclaimed Property, takes custody of the contents shown for the above listed owner(s) and is responsible for its safekeeping. The holder is relieved of all liability to the extent of the value of the property delivered for any claim which then exists or which thereafter may arise or be made in respect to the property. (NRS 120.570)

(See Reverse)

— FOR BANK USE ONLY —

That thereafter the contents of such Safe Deposit Box were:

Sealed in a package by the undersigned Notary Public, together with a duplicate of this certificate and the name of the Lessee and the date of opening of the Safe Deposit Box were written on the outside of the package by the undersigned Notary Public in the presence of a bank officer, and a copy of this certificate was sent by certified mail, addressed to the Lessee at the last known address of the Lessee. (NRS 663.085)

Mailed to the Lessee by certified or registered mail in accordance with Lessee's written instructions dated:

Released to _____ (Agency) in accordance with search warrant dated _____.

Returned to the Safe Deposit Box in Total.

Returned to the Safe Deposit Box with the exception of _____ which was released to _____ in accordance with court order dated _____.

Other

Signature of Acceptor of Property

In witness whereof, we have hereunto set our hands at _____, Nevada, this _____ day of _____, 20_____.

Signature of Bank Officer

State of Nevada, County of _____

Signed and sworn to before me on _____ by

Signature of Notary Public

Date Rent Last Paid _____

Charge for Forcible Entry \$ _____

Safekeeping Charge \$ _____

Unpaid Rent \$ _____

Balance owed by tenant \$ _____



Nevada State Treasurer Report of Unclaimed Property *(Remittance must accompany report)*

HOLDER INFORMATION	
Date:	<i>Check only one:</i> Insurance Annual Report <input type="checkbox"/> Annual Report (all other entities) <input type="checkbox"/>
Federal/Tax ID No.:	Contact Person:
Nevada Business ID: <small>(For Nevada Businesses Only)</small>	Email:
Entity Name:	Title/Department:
Address:	Phone No.: Fax No.:
City: State: Zip:	Nevada Holder Number:
Did your entity file a Report of Unclaimed Property with the State of Nevada last year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "NO," please explain:	
Prior Holder name and address:	
Principal Business Activity of your Company:	
State of Incorporation:	Date of Incorporation:
Parent Company Name:	Parent Company Federal/Tax ID No:

- Negative Report** – (no funds, shares or safekeeping). As a duly authorized representative of the holder listed above, I do hereby certify that I have no unclaimed property to report.
- Hardcopy** – Paper Report (10 or fewer properties only. Reports with 11 or more properties will be returned)
- Electronic Filing** – CD ROM/USB (Per NAC 120A, required on reports of 11 or more properties)

SUMMARY OF PROPERTY REPORTED AND REMITTED	
a. Aggregate Total – Accounts less than \$50 or unknown owners	\$
b. Owner Total – Accounts with funds of \$50 or more	\$
c. Safekeeping Total – Number of accounts remitted <i>(Attach Safekeeping Inventory)</i>	
d. Total sum of a and b above	\$

If funds were sent via Automated Clearing House (ACH), a written confirmation MUST be included with the report.

Shares of Stock: Issue	CUSIP No.	Number of Shares

Were shares sent DTC? Yes No If "Yes", a confirmation MUST be included with the report.

Under penalty of perjury, I declare to the best of my knowledge and belief that the information provided above and in the attached schedules is true and correct and written notice to owners, i.e. Due Diligence pursuant to NRS 120A.560, has been completed. Notarization Required.

Printed Name _____	Signature (original signature required) _____	Title _____
State of _____	City _____	County _____
Subscribed and sworn to before me this _____ day of _____ 20____		
Notary Public _____		

FOR OFFICIAL USE ONLY					
Check #	Check Date	Amount	Deposit #	Deposit Date	G/L Number
Receipt ID:		Report ID:		Import Batch #:	



**State of Nevada Office of the State Treasurer
Unclaimed Property**
555 East Washington Avenue, Suite 4200, Las Vegas, NV 89101-1075

REQUEST FOR HOLDER REIMBURSEMENT

HOLDER INFORMATION		
Holder Information:		Tax/FEIN Number:
Mailing Address:		
City:	State:	Zip Code:
Contact Person:	Phone Number: ()	Fax Number: ()

PROPERTY INFORMATION		
Report Year:	Report Amount:	Property Type:
Date Paid to Owner:	Amount Paid to Owner: \$	Number of Shares:
Name as indicated on Report (owner):		Is this Aggregate? Yes <input type="checkbox"/> No <input type="checkbox"/>
Owner Address:		

NOTE: A copy of the proof of payment made to rightful owner must be accompanied with this request.

HOLDER INDEMNIFICATION AND AFFIDAVIT

I, _____, a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, or other property that was listed in the report filed by the holder have been paid to the rightful owner(s) or their appointed representative. I agree, upon payment of the above described property, to indemnify the State of Nevada and hold it harmless from all claims and losses, demands, costs, and other expenses which the State may sustain by reason of turning over property to the holder and by reason further of its refusal to pay the property to any other person or persons:

Name of Representative (type or print legibly) _____ Title _____

Signature of Holder Representative _____ Date _____

NOTARY	
(Notary Stamp)	Sworn to and subscribed before me this _____ day of _____, 20_____
	Notary: _____
	My Commission expires: _____

Sample Due Diligence Letter

Date

Owner Name
123 Main Street
Any town USA 12345

Re: (List Abandoned Property Description)
Account # XXXXX123 (do not show complete account #)

Our records indicate we may be holding abandoned property in the amount of \$_____ for the person/entity above. The owner or rightful heir of this property may claim this property or return this account to active status by contacting us at the information provided below:

Holder Name
Address
City State Zip
Phone Number
E-mail Address
Fax Number

Failure to respond by (*insert last date available to claim, must be at least 30 days*), will result in this property being turned over to the Nevada State Treasurer on (*insert submission date*). After that time the owner or rightful heir must contact the Nevada Unclaimed Property Division to claim the property.

Sincerely,

company's contact name