

**REPORTING
FORMS & INSTRUCTIONS**



NEVADA

Holder Report

State of Nevada

**Unclaimed Property
Holder Reporting
Booklet**

Office of the State Treasurer
Unclaimed Property



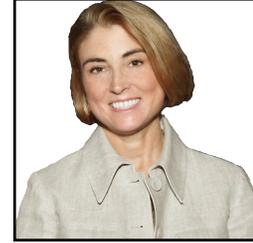
Kate Marshall
State Treasurer

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Kate Marshall
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 owners or their heirs. The office is 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, the state is holding more than \$500 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 the 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 that 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 <https://nevadatreasurer.gov/UnclaimedProperty.htm>.

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 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.

With Respect,

A handwritten signature in black ink that reads "Kate Marshall".

Kate Marshall
State Treasurer

STATE OF NEVADA UNCLAIMED PROPERTY QUICK REFERENCE GUIDE

Make Checks Payable To:	Nevada Unclaimed Property Reference your Holder ID # on your check
Mail Report w/Remittance To:	Nevada Unclaimed Property 555 E Washington Avenue, Suite 4200 Las Vegas NV 89101-1070
ACH & Wire Remittances:	See page 33 for instructions
Stock Registration & Delivery:	Mellon Security Trust Co See page 14 for delivery instructions
Mutual Funds:	Nevada Unclaimed Property See page 14 for delivery instructions
Dividend Reinvestment Plans:	Nevada Unclaimed Property ACS Unclaimed Property Clearinghouse See page 13 for delivery instructions
Safe Deposit Boxes:	See page 23 for safekeeping instructions
Remit & Report Due Date:	October 31st — all businesses other than insurance entities For property presumed abandoned as of June 30 April 30th — for all insurance entities only For property presumed abandoned as of December 31
Reporting Requirements:	NAUPA formatted CD ROM or USB flash drive for reports with 11 or more properties. Online Reporting available; see pg 15. 10 or fewer properties may be submitted manually. Forms UP-1 and UP-2 required.
Aggregate Reporting:	No Due Diligence required on properties under \$50. Please provide all owner detail if available.
Due Diligence:	Must be performed within 60—120 days prior to report submission. See page 10 for details.
Reciprocal Reporting:	States should report property to the state of the owner's last known address. If property for other states is submitted, it must be in compliance with those states' laws and procedures and electronically in NAUPA format or it will be returned unprocessed. <i>Prior authorization from Unclaimed Property is required.</i>
Negative Reports:	Only required from holders incorporated or domiciled in Nevada. Do not send a report if you have no business dealings in Nevada. Negative holder reports can be filed online at Online Holder Reporting .
Signature Requirements:	Holder report must be signed by an authorized employee of the entity in the presence of a notary.
Penalties & Interest:	See page 6 for information.



PENALTIES—INTEREST

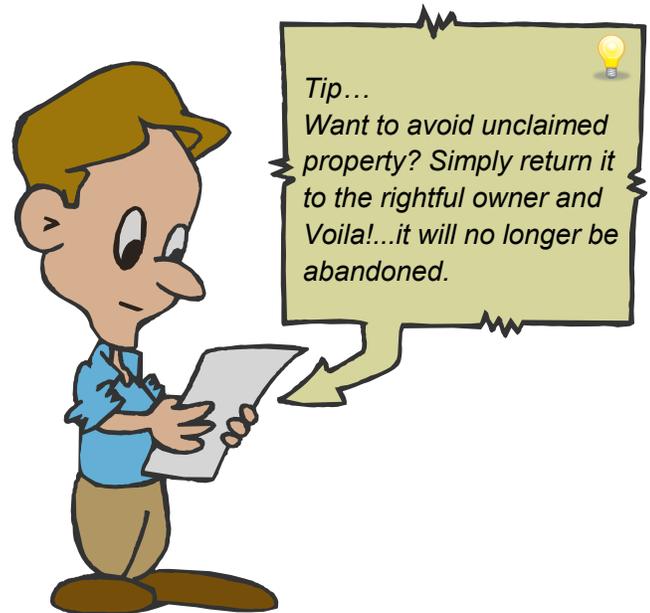


As a holder of abandoned property, you must read this booklet in its entirety prior to preparing your report. It is designed to provide holders with the requirements for reporting, remitting and delivering abandoned property to the Nevada State Treasurer's Office.

Each year voluntary compliance continues to increase making it more time consuming to add reported detail to our unclaimed property database. It is this agency's responsibility to maintain the integrity of the data received for ease of use for property owners, timely payment of claims and to ensure that holders report and remit all unclaimed property in the manner as set forth by the State of Nevada.

NEVADA REVISED STATUTE (NRS) 120A.730

- ◇ A holder that fails to report, pay or deliver property within the time prescribed, may be assessed interest charges at a rate of 18 percent (18%) per annum on the property or value thereof from the date it should have been reported, paid or delivered.
- ◇ A holder that fails to perform other duties imposed, shall pay 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.
- ◇ A holder that willfully fails to report, pay or deliver property within the time prescribed or willfully fails to perform other duties imposed, shall pay in addition to interest, a civil penalty of \$1,000 for each day the report, payment or delivery is withheld or the duty is not performed, up to a maximum of \$25,000.
- ◇ A holder that makes a fraudulent report shall pay, in addition to interest, a civil penalty of \$1,000 for each day from the date a report was due, up to a maximum of \$25,000, plus 25 percent of the value of any property that should have been but was not reported.





GENERAL INFORMATION

HELP US HELP YOU

The Nevada State Treasurer's Office strives to reunite owners with their property within 90 days. It is for this reason that we request specific proof and documentation to ensure property is returned to the rightful owner. This can only be achieved based on the information and property descriptions provided by you in your holder reports. Prior to preparing and remitting holder reports, please make certain 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 to direct claimants back to you. The owners' complete names, addresses and social security numbers are essential in verifying the rightful owner during claims processing.



REPORTING REQUIREMENTS

Nevada law requires all business organizations ("Holders") to annually review their financial records to determine whether they are holding any funds, securities or tangible properties that have been unclaimed for the required dormancy period. If so, holders must file a report and remit the property to the state of the last known address. Dormancy periods vary by property type (*refer to page 25 for the Property Type Codes and Abandonment Periods*).

WHAT IS UNCLAIMED PROPERTY?

Unclaimed property can be any financial asset owed to another business or individual. Property is considered abandoned when there has been no activity and/or contact with an owner for a specific period of time. The property type will determine the abandonment period; however, it is typically three years. When a holder's attempts to locate the rightful owner have been unsuccessful, the assets must be "escheated" to the Nevada State Treasurer's Office, which, in turn, holds the assets in perpetuity 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, the holder is released from any liability.

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



GENERAL INFORMATION

WHAT MUST BE REPORTED?

Property in which no contact has been received by the holder from the owner after performing holder's Due Diligence or in which the owner cannot be located after the required statutory period of time has lapsed.



REPORTABLE ITEMS, with their respective property codes and dormancy periods, are located in the NAUPA Property Type Codes section of this booklet on page 25.

Examples of reportable items include *wages, payroll or salary checks; utility deposit refunds, checks, money orders, traveler's checks, safe deposit box contents, and gift cards and gift certificates.* (Refer to our **Property Type Codes List on page 25 for more information.**) In addition, Nevada domiciled holders must report items to Nevada that have no owner name or address as well as all items where the last known address is in a foreign country.

WHO MUST REPORT ABANDONED PROPERTY?

Any entity or person in possession of property (subject to NRS Chapter 120A) that belongs to a Nevada resident 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. Any entity conducting business within the state of Nevada that has branches, divisions or other affiliates is responsible for filing on their behalf, such as those listed below.

BANKING AND FINANCIAL ORGANIZATIONS including banks, trust companies, savings banks, safe deposit companies, private banks, savings and loan associations, credit unions, investment companies, whether state or federally chartered.

BUSINESS ASSOCIATIONS corporations, sole proprietorships, partnerships, retail, cooperatives, transfer agents, fiduciaries, mutual funds, insurance, limited liability, business trust, or other association for business purposes of two or more individuals, whether or not for profit (including all insurance entities).



UTILITIES owned or operated for public use, including any plant, equipment, property, franchise, or licensee for the transmission of communications or the production, storage transmission, sale, delivery, or furnishing of electricity, water, steam, or gas.

NOTE: All holders, including business associations, banking and financial organizations, utilities and other legal entities, are responsible for filing reports on behalf of their branches, divisions or other affiliated entities.



GENERAL INFORMATION (CONT'D)



FYI: Information regarding other states and their abandoned property reporting requirements can be accessed through the NAUPA (National Association of Unclaimed Property Administrators) website at www.unclaimed.org



WHAT IS THE EARLIEST REPORTS CAN BE SUBMITTED?

The **earliest** Due Diligence letters can be legally mailed is **120 days prior** to the holder report due date of October 31st (April 30th for all insurance entities). The **latest** Due Diligence letters can be legally mailed is **60 days prior** to the holder report due date (NRS 120A.560).

In order to determine when holders reports can be submitted is dependent upon the amount of time the owner is given to respond to the Due Diligence Letter. For example, if in the letter, the holder provides 30 days to respond from the date of the letter, the report cannot be submitted until those 30 days have lapsed.

WHEN MUST REPORTS BE FILED?

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



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



If there has been contact with owner during the remit year, the property should not be reported to the state.



DUE DILIGENCE REQUIREMENTS NRS 120A.560



Holders of abandoned property are required by law to send written notice to the apparent owner stating the holder is in possession of property if:

- The value of the property is \$50 or more;
 - The holder has in its records an address for the apparent owner that the holder's records do not disclose to be inaccurate;
 - The claim of the apparent owner is not barred by a statute of limitations.
- ⇒ Holders must wait not **less** than 60 days after mailing Due Diligence letters before submitting reports to Unclaimed Property.
- ⇒ Holders must wait not **more** than 120 days from the date that Due Diligence letters are mailed to submit reports to Unclaimed Property.

NOTE: Holders are still required to submit reports **prior to November 1st (prior to May 1st for all insurance entities).**

- ⇒ **All holders must certify on form UP-1 that they have performed Due Diligence. Report must be signed by an authorized employee of the entity in the presence of a notary public.**
- ⇒ It is to the holder's benefit to return funds to the owner rather than to Unclaimed Property. Owners who still maintain a business relationship or are still employed become frustrated when property is unnecessarily turned over to the state due to inept record keeping. Holders may also be subject to penalties if it is discovered that the addresses reported in the holder reports are valid.
- ⇒ Allowing the owner the opportunity to collect the funds from holders reestablishes his or her business relationship and relieves the holder of the liability to report and remit funds to this agency.
- ⇒ All businesses should check their records to determine if owners have additional accounts, as they may be active thereby eliminating the need to escheat the property.



Sample Due Diligence Letter

**Acme Funds Corporation
123 Abandoned Lane
Anywhere USA 12345**

Date

Owner Name
456 Asset Road
Jackpot USA 67890

Re: Account #
Balance \$
Property Type:

Dear Owner:

We are holding unclaimed property with a value of at least \$50 for the person listed above. The owner may claim this property by contacting us at the address or phone number listed below.

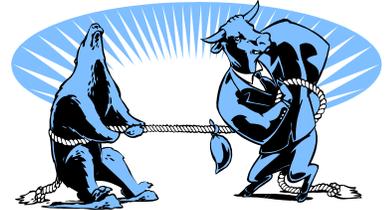
Holder Information: Company Name
 Address
 Phone #

Failure to respond by (*insert the last day property will be available for refund*), will result in property being remitted to Nevada Unclaimed Property by October 31st. After that date, the owners may contact the state where the property will be held in perpetuity until the rightful owner or heir claims it.

Sincerely,

Company Contact Name

Due Diligence



SECURITIES AND MUTUAL FUNDS

SECURITIES representing underlying shares, stock splits, bonds, etc., must be registered in our nominee name: *Nevada Unclaimed Property*. For additional information, see the Securities Remittance section on page 14.

MUTUAL FUNDS must be registered in our nominee name: *Nevada Unclaimed Property*. See the Mutual Funds Remittance section on page 14.

When reporting securities and mutual funds, holder reports will not be accepted if confirmation of the property being transferred is not included. The confirmation required will depend on the type of security and how it will be delivered to our custodian.

Two days prior to delivery, holders must fax the 'intent-to-deliver' to our custodian, **ACS Unclaimed Property Clearinghouse** at (617) 722-9660. The fax must include the issue name, CUSIP number, number of shares, DTC number, contact name, and phone number of the individual responsible for delivery.



Any reports submitted to Nevada Unclaimed Property that are not received in the proper format as defined by Nevada law and this booklet will be returned unprocessed, subject to penalty and interest assessment.

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

Nominee Name:
Nevada Unclaimed Property
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 Coversheet.

Register Book Entry Shares/Direct Registration Shares (DRS)/Dividend Reinvestments Shares as follows:

Nominee Name:
Nevada Unclaimed Property
FEIN: 88-6000022

c/o ACS Unclaimed Property Clearinghouse
260 Franklin St—11th Floor
Boston MA 02110



A confirmation statement allocating Nevada Unclaimed Property as the owner of the shares must be included with the Report of Unclaimed Property Coversheet.



DIVIDEND REINVESTMENT PLAN—(DRP)

Dividend Reinvestment Plan shares must be registered to *Nevada Unclaimed Property* on the day, or before the report and remittance are mailed to the state. Our FEIN is 88-6000022.

Corporations may utilize a book entry form of share registration in lieu of issuing physical securities (stock certificates).

Each reported shareowner's records must include the owner name, last transaction date, number of shares, and cash amount remitted; if applicable.



A copy of the statement or receipt must be attached to the holder report for each corporation.

Dividends earned should be reinvested in the purchase of additional shares.

- All holders must list Dividend Reinvestment Plan accounts with Property ID Code: SC19.
- The state of Nevada will only accept whole shares for each individual when the physical certificates are issued. Fractional shares must be liquidated at fair market value when reported.
- Fractional shares must be sold for each individual when physical certificates are issued and must be reported with Property ID Code: SC09.

WORTHLESS OR NON-TRANSFERABLE SECURITIES

The administrator may decline to receive any securities which are deemed to have a value less than the cost of giving notice and holding a sale.

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions for remitting safe deposit box contents on page 23.



MUTUAL FUNDS & SECURITIES DELIVERY INSTRUCTIONS

Register and deliver physical certificates ONLY for non-eligible DTC shares as follows: Certificates must be registered as shown below and the originals sent to our custodian. A photocopy of the certificate must be delivered with the Report of Unclaimed Property Coversheet (Form Up-1). **DO NOT** deliver the original certificate to the state with the report. Certificates that are incorrectly registered will be returned for re-registration and the report will be returned unprocessed subject to penalty. Only one certificate must be delivered for each security reported.

Nominee Name:
Nevada Unclaimed Property
FEIN #88-6000022

Bank of New York Mellon
Attn: Mike Visone
One Wall Street
Third Floor Window C
New York NY 10005-2500

MUTUAL FUNDS

Mutual funds must be registered to *Nevada Unclaimed Property* on or before the date the report and remittance are submitted. Our FEIN is 88-6000022. Each shareowner record reported must include the shareowner name, last transaction date, number of shares, and cash amount remitted, if applicable.



A copy of the funds statement must be included with the 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 funds statements must be sent to the address listed above.



It is incumbent upon holders to contact the individual mutual funds companies to inform them that as part of the annual escheatment process, they intend to transfer shares into an account with the state of Nevada's Federal Identification Number (FEIN).

WORTHLESS OR NON-TRANSFERABLE SECURITIES

The administrator may decline to receive any securities which are deemed to have a value less than the cost of giving notice and holding a sale.

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions for remitting safe deposit box contents on page 23.



HOLDER REPORTING METHODS



The state of Nevada utilizes the Unclaimed Property System (UPS2000) licensed by Xerox, formerly ACS Wagers, to collect and track unclaimed property. UPS2000 provides the capability to import NAUPA standard electronic holder reports.

The state provides, free of charge, holder reporting software, **UPExchange**, available through Eagle Technology Management (ETM). ETM, the official provider of holder-reporting software for NAUPA, allows holders to collect, report and download unclaimed property to a CD ROM or USB flash drive in the NAUPA II Electronic Reporting Standard. The files created are encrypted and can only be opened by a licensed user of UPS 2000.

ETM— Holders may complete reports on-line with this free approved software, as well as watch training videos, attend live webinars and live chat at <http://www.byetm.com/index.php/upx>. For customer service, please contact ETM at (319) 739-3557 or by email at support@byetm.com.

HRS PRO— Nevada will no longer provide technical support of HRS Pro, however, holders may continue to download this free software and User’s Manual from Xerox Reporting System (HRS) software package to submit unclaimed property on a CD ROM or USB drive in NAUPA format at www.wagers.net. From the main page, click on the “Free Holder Software” icon and follow the instructions to download. This software must be updated annually prior to beginning the reporting process. For questions or additional information, please contact ACS Wagers at (303) 413-9450.

FREE ONLINE HOLDER REPORTING—FAST AND SECURE!!!!

Holders can upload **NAUPA formatted reports** online, via our website, to submit properties held in cash form (**Spreadsheets and PDF files cannot be submitted and will reject**). Online holder reporting saves money by eliminating paper, CD ROMS and USB flash drives (and remittances when paying via EFT). Confirmation for EFT payments must be entered during the online upload process.



MANUAL CHECKS must be accompanied with a copy of the online receipt (proof of filing). The amount of the check must be under \$10,000. Payments of \$10,000 or more must be submitted via electronic transfer (EFT), pursuant to NRS 353.1467 (see page 33 for more instructions). The check and printed online receipt must be received by the filing deadline to avoid interest and/or penalties. No other paper documentation is required.



REPORTS CONTAINING SAFEKEEPING, SHARES AND MUTUAL FUNDS CANNOT UTILIZE ONLINE HOLDER REPORTING AT THIS TIME.

ONLINE REPORTING DOES NOT ACCEPT PASSWORD PROTECTED REPORTS!

To request online reporting access, go to <https://nevadatreasurer.gov/UPSReporting/> for a Login ID and password. Be sure to provide the business entity’s nine-digit Federal Identification Number (FEIN) or Tax Identification Number (TIN), (Social Security Number (SSN) for sole proprietorships. Include the first and last name, address phone number and email address of the user requesting access. All users must register independently. To register additional business entities under the same Login ID/password, please list the entity name FEIN/TIN in the NOTE section.



HOLDER REPORTING METHODS

Holder Reporting Methods



ELECTRONIC REPORTING—Holders reporting eleven (11) or more individual records must remit reports electronically utilizing the NAUPA format specifications, pursuant to NAC 120A. A fully completed notarized [Report of Unclaimed Property \(UP-1\)](#) form must be included. Reports not received in this format will be returned unprocessed and must be resubmitted within 15 days from the date of the return letter. Failure to do so may be subject to penalty assessment.

Save the file on a CD ROM or USB drive and mail it in with a notarized UP-1 form and remittance.

- ☉ Names on reports must be formatted as “last, first, middle initial”. Do not use commas, asterisks, dashes, apostrophes, or any punctuation that will hinder name searches.
- ☉ If there is more than one owner, each must be listed individually under the same property.
- ☉ Do not create separate reports for each property type, amount (aggregate), year, etc., if property is under the same FEIN. All information is posted under the same Holder I.D.

HARD COPY REPORTING—Holders reporting 10 or less individual records must remit reports on a fully completed, notarized [Report of Unclaimed Property Coversheet \(UP-1\)](#) with a [Report of Unclaimed Property Detail form \(UP-2\)](#). These forms are located on our website at nevadatreasurer.gov and can be filled out online. The UP-1 form is required on all holder reports and must be signed in the presence of a notary public by an authorized employee of the entity. Reports not received in this format will be returned unprocessed and must be resubmitted within 15 days from the date of the return letter. Failure to do so may be subject to penalty assessment. Reports that are illegible, filled out and/or signed in pencil will be returned unprocessed subject to penalty.



NEGATIVE REPORTING—Reports are only required from business entities or individuals that are incorporated or domiciled in Nevada. Do not submit negative reports if you have no business dealings in Nevada. For convenience, negative reporting can be filed online at [Online Holder Reporting](#). Online registration is not required.

NOTE: Assets, Sales and Number of Employees totals must include the entire business, not Nevada totals only. And...all business entities must have at least ONE employee.



If you are a holder that has been submitting Negative Reports and are not incorporated nor doing business in Nevada, please discontinue reporting.



HOLDER REPORTING METHODS (CONT'D)

MULTIPLE ENTITIES—All holders must submit individual UP-1 forms for each entity being reported. Multiple entities with individual Federal Identification Numbers must have their own signed and notarized UP-1 forms. Clearly label each CD ROM and USB flash drives with the holder name(s) when reporting 11 or more properties.



VENDOR REPORTS—Holders purchasing electronic reporting software from vendors must make sure the formatting conforms to state requirements and that reports are in NAUPA format. Reports from vendors must be submitted with a Report of Unclaimed Property Form [UP-1](#).

- ☐ Names must be formatted as “last, first, middle initial”. Do not use commas, asterisks, dashes, or any punctuation that will make name searches difficult.
- ☐ If there is more than one owner, each owner must be listed separately under the same property. **DO NOT LIST JOINT OWNERS NAMES ON THE SAME LINE.**

REIMBURSEMENTS/ADJUSTMENTS

If an owner comes forward to claim property that appears on a report that has been prepared for remittance but not yet mailed to the state, the holder must do one of the following:

- ☐ Revise the report (manually or electronically prepared) by deleting the property and adjusting amount and remittance or;
- ☐ Submit the report and follow the instructions for completing a Request for Holder Reimbursement Form [UP-4](#) on page 39.

Prior to reimbursing a claimant, please contact this office to inquire whether or not a claim has been filed and/or paid.



PASSWORD PROTECTED FILES

- CD ROMS and USB flash drives in NAUPA format that contain the “HDE” file extension are encrypted and do not require password protection.
- CD ROMS and USB flash drives in NAUPA format that contain the “HRS” file extension are **not** encrypted and should be sent under protected means.
- Holders sending password protected files must include a letter stating so with the report indicating as such.
- Passwords for non-encrypted files need to be issued promptly by fax to (702)486-4177, or emailed to nvholder@nevadatreasurer.gov. The Subject Line of the email must identify the report(s) protected by the password, the holder name, report amount, contact name, and phone number.
- Any faxes or emails received without the proper identification listed above will be discarded. Any unclaimed property reports received that remain inaccessible may be considered out of compliance subject to interest and penalties.

Password Protected Files



Nevada Unclaimed Property will not do the following:

- call holders to request passwords;
- login to secure websites to create profiles;
- submit verification properly identifying itself.

This office receives thousands of files during reporting periods and holders must ensure reports are submitted in a manner that does not disrupt this agency’s daily processes. These delays can be avoided by following the above instructions for submitting NAUPA encrypted files.



REPORTING REQUIREMENTS & CONSIDERATIONS

REQUEST FOR AN EXTENSION

The administrator may grant an extension beyond the filing due date under certain conditions. If you cannot remit your report before November 1st (before May 1st for all insurance entities), you must complete a Request for Extension form available in this booklet on page 40 and on our website. The original form must be received at least 30 days before the date the property is due. All reports received after the due date must be submitted electronically in NAUPA format regardless of the number of properties being submitted.

AMNESTY/VOLUNTARY COMPLIANCE

Nevada does not have an active compliance/amnesty program. The state treasurer does, however, encourage holders to comply with the law. Holders that voluntarily come forward will not be subject to penalty.



Holders of unclaimed property are required to file reports within the time specified for each type of property, there is no grace period.

Reports and remittances that are received after the required due date are subject to an interest penalty under the provisions of Nevada Revised Statute 120A.450. Requests for waivers of interest may be submitted for consideration with your report and remittance and must include the reason for the late submission. This, however, 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.



LATE FILING

If a report is received in this office after the due date (October 31st for businesses and government and April 30th for insurance entities), it must be submitted in NAUPA format on a diskette or CD ROM regardless of the number of properties and may be subject to interest and penalties.



HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS

RECORD RETENTION



Holders of abandoned property for the state of Nevada are required by NRS 120A.700, to retain abandoned property records for a period of seven (7) years after filing the report unless a shorter period is provided by regulation of the administrator.

Business and financial organizations that provide checks, money orders or similar instruments other than third-party bank checks, on which the organization is directly liable, must maintain records while instruments remain outstanding for three years after the holder has filed the report.

AGGREGATE ITEMS

Individual owner records of less than \$50 may be reported in the aggregate. These properties may be combined by type and reported in a single total for each type. However, the state recommends that you provide the detail for these items regardless of the amount as this will alleviate the need to refer the owner back to you to obtain the reporting information. 15 properties or more must be submitted electronically in NAUPA format on CD ROM or USB flash drive.

REPORTING PROPERTY BEFORE REQUIRED DORMANCY PERIOD



*Holders requesting to remit abandoned property prior to the required dormancy period must put their request in writing to the deputy state treasurer. Your request must provide the reason for reporting early. Property received that has not reached the required abandonment period that has not been approved by the deputy will be returned.

***Due diligence requirements still apply when escheating property early.**



HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS (CONT'D)



AUDITS

The Nevada State Treasurer’s Office audit staff periodically conducts examinations of holder records to ensure that holders are in compliance with the state’s unclaimed property law (NRS 120A.690) and the Uniform Unclaimed Property Act.



Late reporting, non-reporting, consumer complaints, and improper aging are just a few examples that can trigger an audit.

PROPERTY FROM OTHER STATES/RECIPROCAL AGREEMENTS

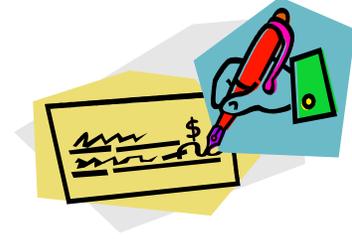
The state of Nevada does not have current reciprocal agreements with any states; therefore, property should be reported to the state of the last known address.

If a holder chooses to submit abandoned property to Nevada and it belongs to another state; it must be submitted on a CD ROM or USB drive in NAUPA format, regardless of the number of properties and must meet the statutory requirements of that state. Be aware, however, the state has the right to refuse the report.



All unclaimed money orders, travelers checks or similar instruments that were purchased in Nevada must be reported to Nevada if the owner’s last known address is unknown.

All unclaimed property held for owners whose last known address is unknown or is in a foreign country must be reported to Nevada if the holder is domiciled or incorporated in Nevada.



PAYMENT REMITTANCE METHODS

REMITTING PAYMENTS UNDER \$10,000— Checks are permitted for payments under \$10,000 and must be made payable to ‘Nevada Unclaimed Property’. Payments under \$10,000 may also be sent via ACH and wire transfer.

- * Do not make checks payable to the original owner or include the original owner’s name in the payee section of the check.
- * Do not send the original instrument that was issued to the owner. This office can only deposit checks made payable to Nevada Unclaimed Property
- * Checks made payable to other government entities or business entities will be returned unprocessed.
- * Do not submit an individual check for each property being reported. ***Checks will be voided and reports returned subject to late filing, interest and penalties.***

ELECTRONIC FUNDS TRANSACTIONS (EFT) \$10,000 OR MORE

For payment remittance via Automatic Clearing House (ACH), refer to our instructions on page 32. Remittance payments must be received in U.S. currency only.



A copy of the electronic confirmation (ACH/EFT) must accompany the report.

If submitting a report online, payment confirmation (ACH/EFT/Check) information must be provided for report transmission.



REMITTING SAFE DEPOSIT BOX CONTENTS

Safekeeping Inventory forms must be completed prior to November 1st for each owner on whose behalf you are reporting contents.

SAFEKEEPING ITEMS MUST BE FILED ON A REPORT SEPARATE FROM INTANGIBLE ITEMS.

Holders must report all inventory on the state of Nevada Safekeeping Inventory Form [\(UP-6\)](#), a new form created specifically for submitting tangible items.

- ◆ **DO NOT submit safekeeping on your own form.**
- ◆ **DO NOT submit reports without safekeeping inventory unless you have made prior arrangements with this office.**
- ◆ **DO NOT remit safekeeping for other states to this office; it will be returned unprocessed to the holder.**
- ◆ **DO NOT REPORT EMPTY BOXES. Boxes should be drilled prior to preparing reports to avoid unnecessary labor.**

In addition, safekeeping inventory must be submitted electronically on a CD ROM or diskette in NAUPA format regardless of the amount of properties being reported.

You must call Nevada Unclaimed Property at (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. If physical delivery of safekeeping contents is not possible, please contact us to make other arrangements to receive the property.

Safekeeping contents should be placed in a 9 X 12 inch or larger envelope. The owner names and box number or other identifying number must be clearly marked on the outside of the envelope. There must be a UP-6 form attached to each envelope.

Place the envelopes in alphabetical order by owner last name or business name.

If any of the safekeeping boxes contain firearms (with the exception of antiques), controlled substances or contents that could be deemed illegal, follow your internal policy regarding contraband. Include with your remittance, a written explanation regarding how the safekeeping in question was handled.

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

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



GIFT CARDS & GIFT CERTIFICATES

Gift certificates and gift cards 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 **before** 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/certificates whether they expire or not.

If the card/certificate was issued on or **after** October 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 ace value (businesses are allowed to retain 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.

Gift Cards and Gift Certificates



NEVADA STATE TREASURER • UNCLAIMED PROPERTY

PROPERTY TYPE CODES & ABANDONMENT PERIODS

ACCOUNTS BALANCES (3 YRS)

AC01 CHECKING ACCOUNTS
 AC02 SAVINGS ACCOUNTS
 AC03 MATURED CD OR SAVINGS CERTIFICATE
 AC04 CHRISTMAS CLUB ACCOUNTS
 AC05 MONEY ON DEPOSIT-SECURE FUNDS
 AC06 SECURITY DEPOSITS
 AC07 UNIDENTIFIED DEPOSITS
 AC08 SUSPENSE ACCOUNTS
 AC99 AGGREGATE ACCOUNT BALANCE UNDER \$50

CHECKS (3 YEARS EXCEPT AS NOTED—1 YEAR FOR GOV'T ENTITIES**)

CK01 CASHIER'S CHECKS
 CK02 CERTIFIED CHECKS
 CK03 REGISTERED CHECKS
 CK04 TREASURER'S CHECKS
 CK05 DRAFTS
 CK06 WARRANTS
 CK07 MONEY ORDERS (**7 YEARS)
 CK08 TRAVELER'S CHECKS (**15 YEARS)
 CK09 FOREIGN EXCHANGE CHECKS
 CK10 EXPENSE CHECKS
 CK11 PENSION CHECKS
 CK12 CREDIT CHECKS OR MEMOS
 CK13 VENDOR CHECKS
 CK14 CHECK WRITTEN OFF—INCOME/SURPLUS
 CK15 OUTSTANDING—CHECKS/EXCHANGE ITEMS
 CK16 CD INTEREST CHECKS
 CK99 AGGREGATE UNCASHED CHECKS UNDER \$50

CMBN COMBINED MULTI PROPS ON IMPORT

COURT DEPOSITS (1 YEAR)

CT01 ESCROW FUNDS
 CT02 CONDEMNATION AWARDS
 CT03 MISSING HEIRS' FUNDS
 CT04 SUSPENSE ACCOUNTS
 CT05 DEPOSITS WITH COURT/PUB AUTH
 CT06 PUBLIC AID CHILD SUPPORT CHECKS
 CT99 AGGREGATE COURT DEPOSITS

INSURANCE (3 YEARS)

IN01 INDIVIDUAL POLICY BENEFITS OR CLAIM PAYMENTS
 IN02 GROUP POLICY BENEFITS OR CLAIM PAYMENTS
 IN03 DEATH BENEFITS—BENEFICIARIES
 IN04 PROCEEDS—POLICY, ENDOWMENTS, ANNUITIES
 IN05 PREMIUM REFUNDS
 IN06 UNIDENTIFIED REMITTANCES
 IN07 OTHER AMOUNTS DUE UNDER POLICY
 IN08 AGENT CREDIT BALANCES
 IN99 AGGREGATE INSURANCE PROPERTY UNDER \$50

PROCEEDS FROM MINERAL INTERESTS (3 YEARS)

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
 MI99 AGGREGATE MINERAL PROCEEDS

SAFE DEPOSIT BOXES AND SAFEKEEPING (3 YEARS)

SD01 CONTENTS FROM SAFE DEPOSIT BOXES
 SD02 CONTENTS OTHER SAFEKEEPING

TRADITIONAL IRA

IR01 CASH
 IR02 MUTUAL FUNDS
 IR03 SECURITIES

ROTH IRA

IR05 CASH
 IR06 MUTUAL FUNDS
 IR07 SECURITIES

MISC PROPERTY (3 YEARS EXCEPT AS NOTED—1 YEAR FOR GOV'T **)

MS01 WAGES, PAYROLL, SALARY (** 1 YEAR)
 MS02 COMMISSIONS (**1 YEAR)
 MS03 WORKER'S COMPENSATION
 MS04 PAYMENTS FOR GOODS, SERVICES
 MS05 CUSTOMER OVERPAYMENTS
 MS06 UNIDENTIFIED REMITTANCES
 MS07 UN-REFUNDED OVERCHARGES
 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, KEOUGH0, 401K, ETC)
 MS15 PROPERTY DISTRIBUTABLE IN THE COURSE OF
 DISSOLUTION OR LIQUIDATION (**1 YEAR)
 MS16 MISCELLANEOUS OUTSTANDING CHECKS
 MS17 MISCELLANEOUS INTANGIBLE PERSONAL PROPERTY
 MS18 SUSPENSE LIABILITIES
 MS99 AGGREGATE—MISCELLANEOUS PROPERTY UNDER \$50

SECURITIES (3 YEARS)

SC01 DIVIDENDS
 SC02 INTEREST PAYABLE ON REGS BONDS
 SC03 NOT USED
 SC04 EQUITY PAYMENTS
 SC05 PROFITS
 SC06 FUNDS PD—SHARES OR INTEREST
 SC07 BEARER BOND INTEREST/MATURED PRINCIPLE
 SC08 SHARES OF STOCK
 SC09 CASH FOR FRACTIONAL SHARES
 SC10 UN-EXCHANGED STOCK SUCCESSOR CORP
 SC11 OTHER CERTIFICATES OF OWNERSHIP
 SC12 UNDERLYING SHARES OR OTHER OUTSTANDING CERTIFICATES
 SC13 FUNDS FOR LIQUIDATION/REDEMPTION OF UN-SURRENDERED STOCK OR BONDS
 SC14 DEBENTURES
 SC15 US GOV'T SECURITIES
 SC16 MUTUAL FUNDS
 SC17 WARRANTS
 SC18 MATURED PRINCIPAL REGS BONDS
 SC19 DIVIDEND REINVESTMENT PLANS
 SC20 CREDIT BALANCES
 SC99 AGGREGATE SECURITY PROPERTY UNDER \$50

TRUST, INVESTMENT & ESCROW ACCOUNTS EXCEPT AS NOTED (3 YEARS)

TR01 PAYING AGENT ACCOUNTS
 TR02 UNDELIVERED OR UNCASHED DIVIDENDS
 TR03 FUNDS HELD IN A FIDUCIARY CAPACITY (**1 YEAR FOR GOV'T)
 TR04 ESCROW ACCOUNTS
 TR05 TRUST VOUCHERS
 TR99 AGGREGATE TRUST PROPERTY UNDER \$50

UTILITIES (3 YEARS EXCEPT AS NOTED)

UT01 UTILITY DEPOSITS (** 1 YEAR)
 UT02 MEMBERSHIP FEES
 UT03 REFUNDS OR REBATES (** 1 YEAR)
 UT04 CAPITAL CREDIT DISTRIBUTIONS
 UT99 AGGREGATE UTILITY PROPERTIES UNDER \$50

HEALTH SAVINGS PLANS (3 Yrs)

HS01 Health Savings Account
 HS02 Health Savings Account Investment

EDUCATIONAL SAVINGS ACCOUNTS

CS-01 Cash
 CS-02 Mutual Funds
 CS-03 Securities

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

NEVADA 'OWNER' TYPES CODES

Code	Description
1	Individual
2	Estate
3	Reciprocal Report
4	In State
5	Multiple State Owner
6	Stock – No Market Value
7	Business/Corporation
8	Partnership
9	Aggregate
10	Not Published
11	Owner Unknown

NEVADA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
AD	Administrator	A person appointed by the court to handle the estate of someone who died without a will, with a will with no nominated executor, or the executor named in the will has died, has been removed from the case, or does not desire to serve.
AF	Attorney For	A person who has been qualified by a state or federal court to provide legal services, including appearing in a court and is authorized to act for another.
AG	Agent For	A person who is authorized to act for another (the agent's principal) through employment, by contract or apparent authority.
AN	Unspecified Joint Relationship (AND)	Unspecified joint relationship including 'AND'.
AO	And/Or	Either party can claim; one, the other or both.
BE	Beneficiary	Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy, or any instrument in which there is a distribution.
CF	Custodian For	An individual entrusted with guarding and keeping property or having custody of a person; a person named to manage a child's property under the UFGTMA; a person or entity appointed by a bankruptcy court to take charge of the debtor's property for purposes of administration.
CN	Conservator	A person, official or institution appointed by a court to take over and manage the estate and financial affairs and/or a person's daily life due to physical or mental limitations or old age; a public official charged with the protection of something affecting public welfare and interests.
EX	Executor/Executrix	The person appointed to administer the estate of person who has died leaving a will that nominates that person.
FB	For Benefit Of	A statement that indicates a beneficiary for a given document; property held for an individual by another or business with the best interest of the individual in mind.
GR	Guardian For	A person or institution named in a will or a temporary guardianship that is responsible for the care of minor children; a person assigned by the court to take care of minor children or incompetent adults.
IN	Insured	The person or entity who will be compensated for loss by an insurer under the terms of a contract called an insurance policy; the person whose life is insured by life insurance, after whose death, the benefits go to others.

NEVADA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
JC	Joint Tenants in Common	A type of account owned by at least two people with no rights of survivorship afforded to any of the account holders. The surviving tenant of the account does not necessarily acquire the rights or assets of the deceased person. Rather, each tenant in the account can stipulate in a written will, how their assets will be disbursed upon their death. Typically, the member ownership in the account is determined on a prorate basis, meaning that if there are two tenants on the account, each will have a 50% claim on the account's value.
JT	Joint Tenants With Rights of Survivorship	A type of account owned by at least two people where all tenants have an equal right to the account's assets and are afforded survivorship rights in the event of the death of another account holder. In this type of account, a surviving member will inherit the total value of the other member's share of account assets upon the death of the other member. All members of the account are afforded the power to conduct investment transactions within the account as well.
OR	Or	Unspecified joint relationship including 'OR' - Either person may claim
PA	Payee	The one named on a check or promissory note to receive payment. Each individual named as 'payee' shall be paid an equal share of the property.
PO	Power of Attorney	A written document signed by a person giving another person the power to act for the signer in designated circumstances and with respect to designated property. General powers of attorney give the authorized party broad discretion; Special powers of attorney are limited in capacity.
RE	Remitter	Used primarily on official checks. The remitter is the person who purchased the official check. This relationship is separate from the holder who turns the property over to the state.
SO	Sole Owner	Used when there is only one owner for the property; that person has all rights to ownership.
TT	Trustee	The individual or entity named as trustee may claim property on behalf of the individual named as owner. The trustee will be required to provide verification that they continue to have the authority to act on behalf of the named owner. Payment will be issued in the name of the owners.
UG	Uniform Gift to Minors Act	Property was gifted to a minor according to the Uniform Gifts to Minor's Act (Uniform Transfers to Minor's Act in some states). Regardless whether the minor has reached the age of majority; they should be coded with the UG relation. The custodian on the account should be coded as CU.
UN	Unknown	Owner's relationship to the property is not known.

NEVADA 'TANGIBLE' TYPES CODES

Code	Description
PAPR	Various Paperwork
SD01	Old System Items
SD02	Unknown
STCK	Stock Certificates
BOND	Savings Bond
COIN	Various Coins
CURR	Currency
DEPO	Cash Deposits
TEET	False Teeth
TOOL	Tools
EYES	Eyeglasses
JEWL	Jewelry
MISC	Miscellaneous Items
WATC	Watches
WEAP	Weapons
WILL	Wills/Codicils to Wills

NEVADA STATE TREASURER
UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES
BUSINESS ENTITIES ONLY (NON-INSURANCE ENTITIES)

ONE (1) 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 :
7/01/2008 thru 6/30/2009	November 1, 2010
7/01/2009 thru 6/30/2010	November 1, 2011
7/01/2010 thru 6/30/2011	November 1, 2012
7/01/2011 thru 6/30/2012	November 1, 2013
7/01/2012 thru 6/30/2013	November 1, 2014

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 :
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
7/1/2010 thru 6/30/2011	November 1, 2014

Note: Reports and remittances that are received after the prescribed due date are subject to an interest penalty under the provisions of Nevada Revised Statutes 120A.450. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for late submission. Failure to request a waiver may result in the imposition of an interest penalty. Please call or write for further information.

NEVADA STATE TREASURER
UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES
INSURANCE ENTITIES ONLY

ONE (1) 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 :
1/1/2008 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 12/31/2011	May 1, 2013
1/1/2012 thru 12/31/2012	May 1, 2014

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 :
1/1/2006 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
1/1/2010 thru 12/31/2010	May 1, 2014

Note: Reports and remittances that are received after the prescribed due date are subject to an interest penalty under the provisions of Nevada Revised Statutes 120A.450. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for late submission. Failure to request a waiver may result in the imposition of an interest penalty. Please call or write for further information.



NEVADA UNCLAIMED PROPERTY CHECKLIST



- H**as the Report of Unclaimed Property Form (UP-1) been completely filled out with a TIN/FEIN and a contact person and phone Number?
- D**o the remittance report and/or CD ROM/USB flash drive balance?
- Is the remittance check (**must be under \$10,000**) included with your report?
- Is the report of Unclaimed Property Detail form (UP-2) completely filled out?
 1. Are the Property Type Codes listed?
 2. Is it legible? The UP-2 is a “fill-able” form that can be completed on our website.
 3. Is all available owner information included, i.e., social security numbers?
- W**ere the instructions for remitting securities properly followed?
- H**ave the securities been liquidated or transferred in the name of Nevada Unclaimed Property?
- A**re the DTC share notifications attached to the Report? If not, report will be returned unprocessed.
- H**ave all mutual funds been redeemed or transferred in the name of Nevada Unclaimed Property, FEIN 88-6000022?
- I**f mailing report, is the CD ROM/USB flash drive enclosed with your report? A hard copy of the report is required if reporting shares/mutual funds.
- D**oes the CD/ROM or USB flash drive label list the holder information?

Contact Information

Nevada Unclaimed Property

(702) 486-4140—phone

(702) 486-4177—fax

Website: <https://nevadatreasurer.gov/UnclaimedProperty.htm>

Email: nvholder@nevadatreasurer.gov

GENERAL INSTRUCTIONS

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	Aletia Ligon (1st) Contact Sales Contact (602) 523-2196 Daniel Rey (2nd) Contact Customer Service Advisor (888)841-8159 option 4—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 the following data: Reporting Company Name, FEIN or TIN, NV Holder ID Number (if known).	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

THIS SECTION TO BE USED IF CONTENTS BECOME UNCLAIMED

Contents turned over to the state of Nevada as Unclaimed Property under NRS120A.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 Renter \$ _____



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

**Make check payable to and mail to: Nevada Unclaimed Property
555 E Washington Avenue, Suite 4200, Las Vegas NV 89101**

HOLDER INFORMATION			
Date:	Check only one: 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 ID 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 entity name and address:			
Principal business activity of your entity:			
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 must be filed electronically.
- Electronic Filing**—CD ROM/USB Flash Drive (Per NAC 120A, required on reports containing 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. Total sum of a and b above	\$

If funds are sent via Automated Clearing House (ACH) or Wire Transfer, written confirmation MUST be included with report.

<u>Shares of Stock: Issue</u>	<u>CUSIP NO.:</u>	<u>Number of Shares</u>
-------------------------------	-------------------	-------------------------

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 _____ SEAL (required)

Subscribed and sworn to before me this _____ day of _____, 20_____.

Notary Public _____

FOR OFFICIAL USE ONLY

Check Number	Check Date	Amount	Deposit Number	Deposit Date	G/L Number
Receipt ID:		Report ID:		Import Batch Number:	



Nevada State Treasurer

Safe Deposit Box/Safekeeping Report Summary

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: (For Nevada Businesses Only)	Email:	
Entity Name:	Title/Department:	
Address:	Phone No.:	Fax No.:
City: State: Zip:	Nevada Holder ID Number:	
State of Incorporation:	Date of Incorporation:	
Parent Company Name:	Parent Company Federal/Tax ID No.:	
SUMMARY OF PROPERTY REPORTED AND REMITTED		
Number of safe deposit boxes/safekeeping items reported:	#	
VERIFICATION STATEMENT		
<p>Under penalty of perjury, I declare to the best of my knowledge and belief, that the safe deposit box/safekeeping information provided above and in the attached schedules is true and correct, that written notice was sent to owners, i.e., Due Diligence, pursuant to NRS 120A.560, has been completed and that I am duly authorized to execute this verification by the institution.</p>		
_____ Name of Authorized Officer	_____ Signature of Authorized Officer	
_____ Title of Authorized Officer	_____ Date	
FOR OFFICIAL USE ONLY		
Receipt ID:	Report ID:	Import Batch Number:



**State of Nevada Office of the State Treasurer
Unclaimed Property**
555 East Washington Avenue, Suite 4200, Las Vegas NV 89101-1070

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: _____



**State of Nevada Office of the State Treasurer
Unclaimed Property**
555 East Washington Avenue, Suite 4200, Las Vegas NV 89101-1070

HOLDER REQUEST FOR EXTENSION

HOLDER INFORMATION		
Holder Information:	Tax/FEIN Number:	
Mailing Address:		
City:	State:	Zip Code:
Contact Person:	Phone Number: ()	Fax Number: ()
REQUEST INFORMATION		
Select additional time required to complete report: <input type="checkbox"/> 30 Days <input type="checkbox"/> 60 Days <input type="checkbox"/> 90 Days <input type="checkbox"/> Other		
Reason for request: <input type="checkbox"/> Reorganization/Merger <input type="checkbox"/> Personnel Changes <input type="checkbox"/> New Transfer Agent <input type="checkbox"/> System Problems <input type="checkbox"/> New Computer Program		
Other (please explain)		
CERTIFICATION		
<p>I am requesting an extension for reporting year_____ . I am aware of Nevada’s requirement to remit abandoned property by October 31st (April 30th for all insurance entities) and am duly authorized to execute this request for an extension.</p> <p>Submit this form to the Nevada Unclaimed Property Office at least 30 days prior to the original filing due date. For example, if your report is due by October 31st, this form must be completed and postmarked no later than October 1st April 1st for all insurance entities). Remittance is due when holder report is submitted.</p>		
Name _____ Title _____		
Phone No. _____ Fax No. _____ Email _____		
Signature _____		
UNCLAIMED PROPERTY USE ONLY		
The Nevada Unclaimed Property office will consider the following criteria in evaluating this request:		
	<u>Satisfactory</u>	<u>Unsatisfactory</u>
Previous Filing History (if filed)	<input type="checkbox"/>	<input type="checkbox"/>
Timeliness of Filing	<input type="checkbox"/>	<input type="checkbox"/>
Prior Requests for Extensions (consecutive)	<input type="checkbox"/>	<input type="checkbox"/>
Extension Approved <input type="checkbox"/> Extension Denied <input type="checkbox"/> Report Due on _____		
Reason for denial _____		
_____	_____	_____
Authorized Signature	Title	Date