

Nevada Holder Reporting Manual

Unclaimed Property Division



The Silver State

Office of the State Treasurer

Dan Schwartz



NEVADA UNCLAIMED PROPERTY ONLINE HOLDER REPORTING FAST AND SECURE



EFFECTIVE JANUARY 1, 2016, ONLINE HOLDER REPORTING IS MANDATORY.

EFFECTIVE 2017: Third party reporters are no longer required to submit written requests to obtain authorization for access to Online Holder Reporting. The holder, however, must be the registrant and the contact. Third party reporters registered as the contact or the holder of a report will not be acknowledged; the report will be rejected to be resubmitted with the required holder information. Nevada Unclaimed Property will only contact the holder regarding any report issues and will not assist or agree with the enforcement of any contract that a holder and third party reporter have entered into. If reports and payments are not received simultaneously or in the manner required by this agency, all penalty and interest assessed will be the direct responsibility of the holder.

Holders must submit unclaimed property reports through our Online Holder Reporting portal. Paper reports, CD ROMS, USB flash drives, and diskettes sent by mail are no longer accepted unless a hardship to report otherwise is approved in advance by the administrator. Requests for hardship must be sent in writing at least 30 days prior to the report filing deadline and may be faxed to (702) 486-4177 or emailed to nvholder@nevadatreasurer.gov. Failure to comply will result in reports being returned unprocessed and subject to penalty and interest, pursuant to NRS 120A.730. For registration, go nevadatreasurer.gov. For questions, call 702-486-4140.

NAUPA II standard electronic files must be uploaded. Files not received in this format, i.e., PDF files, spreadsheets, screenshots, photocopies, in-house forms, etc., will be rejected. Repeated non-compliance, rejected files and files received after the filing deadline will be subject to penalty and interest, pursuant to NRS 120A.730.

NAUPA FORMATTING OPTIONS

HRS Pro is software specifically designed to create NAUPA II standard formatted reports.

Two reporting versions are available: Standard Edition and Enterprise Edition. Standard is free, however, no user support is provided. Enterprise Edition provides user support and multi-user capability for an annual fee. Both versions are endorsed by the National Association of Unclaimed Property Administrators. For more information, go to <https://www.wagers.net/index.php>.

UPExchange provides a web based application that can be accessed from your browser; no software downloads or upgrades are required; data is maintained on UPExchange secure servers.

Three reporting versions are available: Full Service and Self Service. Annual fees are required for both versions, provide customer service support and are endorsed by the National Association of Unclaimed Property Administrators (NAUPA). For more information, go to <http://www.byetm.com/upx/>.

HOLDER REPORTS CONTAIN SENSITIVE AND CONFIDENTIAL INFORMATION. FILING ONLINE CONSIDERABLY REDUCES THE RISKS OF LOSS AND DATA BREACHES.

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**Dan Schwartz
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 \$700 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 <http://www.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 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,

Dan Schwartz

Dan Schwartz
State Treasurer

STATE OF NEVADA UNCLAIMED PROPERTY QUICK REFERENCE GUIDE

Remittances:	Effective immediately, payments remitted to Nevada Unclaimed Property must now be sent via ACH credit or ACH debit. Wire transfers and checks are no longer accepted.
Mail Report w/Remittance To:	Nevada Unclaimed Property
WRITTEN AUTHORIZATION FROM THIS OFFICE IS REQUIRED TO USE	555 E Washington Avenue, Suite 4200 Las Vegas NV 89101-1070
ACH Instructions	See page 40 for instructions
Stock Registration & Delivery:	Account instructions See pages 14-17 for instructions
Mutual Funds:	Account instructions See pages 14-17 for instructions
Dividend Reinvestment Plans:	Nevada Unclaimed Property Xerox State and Local Solutions See pages 14-15 for instructions
Safe Deposit Boxes:	See page 30 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
Online Reporting Info:	EFFECTIVE JANUARY 1, 2016, ONLINE HOLDER REPORTING IS MANDATORY, PURSUANT TO NRS 120A.560(8).
Reporting Requirements:	See pages 2 & 18—22 - Holders must submit unclaimed property reports through our Online Holder Reporting portal. Paper reports, CD ROMS, USB flash drives and diskettes are no longer accepted unless a hardship to report otherwise is approved in advance by the Administrator.
Aggregate Reporting:	Aggregate reporting is no longer accepted. Holders must list all abandoned property owner detail for all properties, regardless of the amount being reported. There is no minimum threshold to report.
Due Diligence:	Must be performed within 60—120 days prior to report submission due date. See page 11 for details.
Reciprocal Reporting:	States must report property to the state of the owner's last known address. Holders must request written permission to report property for other states. The property must be in compliance with those states' laws and procedures and submitted online, electronically in NAUPA format or it will be returned unprocessed.
Negative Reports:	EFFECTIVE JANUARY 1, 2016, Negative reports must be filed online and are only required from holders incorporated, licensed, domiciled, or have reported property to Nevada in the last three years. Do not submit a report if you do not do business in Nevada. Online registration is now required to file a negative report.
Signature Requirements:	Paper reports, approved by this office, must be signed by an authorized employee of the entity in the presence of a notary.
Penalties & Interest:	See page 7 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.

10% 20%
70% 30%
50%
60% 40%

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 STATUTES (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.



*Tip...
Want to avoid unclaimed property? Simply return it to the rightful owner and Voila!...it will no longer be abandoned.*



GENERAL INFORMATION

HELP US HELP YOU

The Nevada State Treasurer's Office strives to reunite owners with their property within 120 days. It is for this reason 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 and individuals ("Holders") to annually review their financial records to determine whether they are holding any funds, securities or tangible properties that have remained unclaimed for the required dormancy period. If so, holders must file a report online and remit the property to the state of the last known address. **Dormancy periods vary by property type (refer to page 32 for the Property Type Codes and Abandonment Periods).**

There is no minimum amount threshold. Any amount meeting Nevada abandoned property requirements is reportable.

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 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. The office will hold the assets in perpetuity and publically advertise the rightful owners' information in an effort to return the property. 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 <https://www.leg.state.nv.us/NRS/NRS-120A.html>.



GENERAL INFORMATION (CONT'D)

WHEN ARE HOLDER IDENTIFICATION NUMBERS ISSUED?

Holder Identification Numbers are issued upon registering for Online Holder Reporting (see page 18).

WHAT MUST BE REPORTED?

Property in which no contact has been received by the holder from the owner after performing Due Diligence or in which the owner cannot be located after the required statutory period of time has lapsed. Page 33 provides dormancy periods. **Pages 38 & 39 provide the dates when property is to be remitted after the dormancy period has expired.**

REPORTABLE ITEMS with their respective property codes and dormancy periods, are located in the NAUPA Property Type Codes section of this booklet on page 32.



Examples of reportable items include *wages, commissions, payroll or salary checks; utility deposit refunds, checks, money orders, traveler's checks, safe deposit box contents, stocks, gift cards/certificates*. 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 attorneys, CPAs, medical professionals, and 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. **CONSOLIDATED REPORTS WILL BE RETURNED UNPROCESSED.**

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.

GOVERNMENT any property held by a court, government, governmental subdivision, agency, or instrumentality.

NOTE: All holders, including business associations, banking and financial organizations, utilities and other legal entities, are responsible for filing individual reports on behalf of their branches, divisions and 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 <https://www.unclaimed.org/>.



WHAT IS THE EARLIEST REPORTS CAN BE SUBMITTED?

The **earliest** Due Diligence letters can legally be 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 legally be mailed is **60 days prior** to the holder report due date, pursuant to NRS 120A.560.

In order to determine when holder 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.

REPORTS SUBMITTED WITH PROPERTY THAT HAS NOT REACHED ITS DORMANCY PERIOD WILL BE REJECTED UNLESS PRIOR WRITTEN APPROVAL HAS BEEN OBTAINED FROM THIS OFFICE.

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.



REFER TO PAGES 38 & 39 FOR THE REMIT YEAR TABLES TO DETERMINE WHEN PROPERTY IS DUE TO BE REPORTED TO

NEVADA.

If there has been actual contact with an owner during the remit year, the property should **NOT** be reported to the state, as it is no longer considered abandoned.





DUE DILIGENCE REQUIREMENTS NRS 120A.560



Holders of abandoned property are required by law to send written notice to the apparent owner stating they are in possession of their 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. (Refer to page 9 for more information.)
- ⇒ Holders must wait not **more** than 120 days from the date that Due Diligence letters are mailed to submit reports to Unclaimed Property. (Refer to page 9 for more information.)

NOTE: Non-insurance entities are still required to submit reports **prior** to November 1st, and **all** insurance entities **prior** to May 1st.

- ⇒ **ONLINE HOLDER REPORTING** requires holders to certify they have performed Due Diligence, pursuant to NRS 120A.560, and attest he or she is authorized to electronically 'sign' on behalf of the reporting entity before the report can be submitted.
- ⇒ It is to the holder's benefit to return funds to the owner rather than to Nevada Unclaimed Property. Owners who still maintain a business relationship or are still employed become frustrated when property is unnecessarily escheated to the state due to inept record keeping. Holders may also be subject to penalties if it is discovered that addresses reported in the holder reports are valid.
- ⇒ Allowing the owner the opportunity to collect funds from holders reestablishes his or her business relationship and relieves the holder of the liability to report and remit funds to Nevada.
- ⇒ All businesses should check their records to determine if owners have additional accounts, as they may be active thereby eliminating the need to escheat property.
- ⇒ **DO NOT** use your due diligence date as the date of last activity or date of last transaction. The **Last Activity Date** is the last documented date a change was made by the OWNER of the account. The **Last Transaction Date** is the date the last transaction occurred in an account.
- ⇒ **DO NOT** send proof of due diligence (undeliverable mail, uncashed check copies, documents, etc.) with your holder report; it will be recycled. This information is to be retained with your records in the event of an audit.



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 *(April 30th for all insurance entities)*. After that date, the owner may contact the state where the property will be held in perpetuity and can be rightfully claimed.

Sincerely,

Company's Contact Person's Name

Due Diligence



GENERAL INFORMATION (CONT'D)



DORMANCY FEES AND SERVICE CHARGES

Pursuant to NRS 120A.540, a holder may deduct from property presumed abandoned, a charge imposed by reason of the owner's failure to claim the property within a specified time only if there is a valid and enforceable written contract between the holder and the owner under which the holder may impose the charge and the holder regularly imposes the charge, which is not regularly or otherwise cancelled. The amount of the deduction must not exceed \$5 per month.

Deductions stemming from service charges or dormancy fees assessed on reported properties require additional information as evidence they were made in compliance with NRS 120A.540 and must be submitted with the holder report:

- Copy of the owner's signed contract representing his or her consent for each account;
- Copy of business entity's policy to not refund or reinstate such charges under any circumstances. Evidence of refunded charges represents a waiver thereby invalidating these charges as being lawful;
- Evidence the fees were not deducted after the property was presumed abandoned.

Holders in custody of Nevada property may make deductions that have been agreed upon by the owner of the property in writing at the time the account was initiated, i.e., minimum balance fees charged against a savings account. **Recouping due diligence expenses for costs such as postage and employee hours are not permitted.**



Holder reports submitted with deductions to the state of Nevada that do not comply to NRS 120A.540, will be returned unprocessed to be correctly resubmitted and may be subject to penalty and interest, pursuant to NRS 120A.730.

LAST ACTIVITY AND LAST TRANSACTION DATES

Property presumed abandoned must be reported with a last activity date or with the last transaction date. If the property did not generate either date, use the date the item was made payable or the date the owner last made contact with the holder. The *Last Activity Date* is the last documented date a change was made by the **owner** of the account. The *Last Transaction Date* is the date the last transaction occurred in an account. **Do not use your Due Diligence Date; it was not initiated by the owner.**

2018



MUTUAL FUNDS ALERT

NEW UPDATES FOR 2016



Open-End Mutual Funds:

State Custodian, Xerox, will provide account numbers for all transfers. Do not establish a new account number without first contacting the custodian. Send an email to the custodian at UPCH.Custody@acs-inc.com to obtain account numbers. Allow approximately one week for receipt of account number.

ACCOUNT REGISTRATION:

Mac & Co—822494**
Mutual Fund Operations
P O Box 3198
Pittsburgh PA 15230-3198

Dividend Selection—Pay in Cash

Information in red is effective immediately. The **previous account number will be in effect until September 30, 2016. Securities/mutual funds received after this date will be rejected to be resubmitted under the new instructions.

NOTE: The registration reference account number (822494**) must accompany email request to identify it as a state of Nevada fund.



Close-End Mutual Funds:

Transfer Close-End Mutual Funds to the following address:

State of Nevada
Unclaimed Property Division
c/o Xerox State & Local Solutions
100 Hancock St 10th FL
Quincy MA 02171

Dividend Selection—Pay in Cash



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 below.

Holder reports with cash and/or shares of stock and mutual funds must be filed online through our online reporting portal. Reports submitted by mail are no longer accepted.

It is no longer a requirement to provide proof of delivery for securities/mutual funds with holder reports, now that Online Holder Reporting has commenced. Please send an email to unclaimedproperty@nevadatreasurer.gov for instructions and inquiries.

Any reports submitted to Nevada Unclaimed Property that are not received in the proper format as defined by Nevada law and this manual will be returned unprocessed, subject to penalty and interest , pursuant to NRS 120A.730.

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

Nominee Name:
Nevada Unclaimed Property
FEIN: 88-6000022

DTC Participant #**901****
Agent Bank #**26500****
Account #**822494****

****Information in red is effective immediately. The previous DTC Participant and Agent Bank account numbers until September 30, 2016. **Information in red is effective immediately. Securities/mutual funds received after this date will be rejected to be resubmitted under the new instructions.**

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

Nominee Name:
Nevada Unclaimed Property
FEIN: 88-6000022

c/o Xerox State & Local Solutions Inc.
100 Hancock St 10th FL
Quincy MA 02171

Fed Delivery:

Federal Reserve Bank of New York
ABA #0210-0001-8
BK of NYC Trust
FBO—State of Nevada Acct #AUZF6000002



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.

Dividends earned should be issued as cash.

- 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.

Contact unclaimedproperty@nevadatreasurer.gov for information.

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions for remitting safe deposit box contents on page 31.



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 a copy of the online report confirmation or email. DO NOT deliver the original certificate to the state with the receipt. Certificates incorrectly registered will be returned for re-registration and the report will not be processed. Only one certificate must be delivered for each security reported.

Nominee Name:
Nevada Unclaimed Property
FEIN #88-6000022

The Depository Trust Company
Attn: BNY Mellon/Branch Deposit Dept
570 Washington Blvd—FL 5
Jersey City NJ 07310-1617

MUTUAL FUNDS

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



IMPORTANT

It is incumbent upon holders to contact our custodian, Xerox, who will provide account numbers for all transfers. DO NOT establish a new account number without first contacting Xerox, by email, at UPCH.Custody@acs-inc.com. Allow approximately one week to obtain an account number.

WORTHLESS OR NON-TRANSFERABLE AND FOREIGN SECURITIES

Nevada will accept all securities. If a security cannot be delivered to our brokerage account (Xerox), the reporting company must provide a statement showing the security in Nevada's name and tax ID number. **Statements should be mailed when the initial report is submitted and then annually, unless there is activity in the account.** All securities that are entered into Nevada's name and tax ID number must be reported to Nevada.

For foreign securities, contact Pansy Chan at Xerox. Pansy.Chan@xerox.com

SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX

Follow the instructions for remitting safe deposit box contents on page 31.



NEVADA UNCLAIMED PROPERTY ONLINE HOLDER REPORTING FAST AND SECURE



EFFECTIVE JANUARY 1, 2016, ONLINE HOLDER REPORTING IS MANDATORY. HOLDERS MUST SUBMIT UNCLAIMED PROPERTY REPORTS THROUGH OUR ONLINE HOLDER REPORTING PORTAL. PAPER REPORTS, CD ROMS, USB FLASH DRIVES AND DISKETTES ARE NO LONGER ACCEPTED UNLESS A HARD-SHIP TO REPORT OTHERWISE IS APPROVED IN ADVANCE BY THE ADMINISTRATOR.

NO REPORT FORMS (UP-1, TRACKER, CHESAPEAKE SYSTEM SOLUTIONS, ETC.)!

NO ELECTRONIC STORAGE DEVICES (CD ROM, USB FLASH DRIVE, DISKETTE)!

NO NOTARIZATION REQUIRED; REPORT IS CERTIFIED ONLINE!

With Online Holder Reporting, everything is completed through our industry-standard encryption secure website. Holders upload reports that are created by utilizing using HRS Pro, UP-Exchange Web Application or an alternative program that creates NAUPA files.

To begin reporting online, holders must first register on our website. Once registered, holders can upload NAUPA formatted files and payment information. Store your password in a safe place; it will be required each time to access the system. If you lose your password, go to the Online Holder Reporting web page and select **Forgot your password?**

Payments must be sent by ACH credit or ACH debit. Wire transfers and checks are no longer accepted. Instructions for sending funds by ACH are available on page 40 of this manual and after selecting the Submit to State button to upload your report.

DO NOT UTILIZE REPORT FORMS FOR ONLINE REPORTING. WRITTEN AUTHORIZATION IS REQUIRED FROM THIS OFFICE TO USE REPORT FORMS. REPORTS RECEIVED IN THIS MANNER WITHOUT AUTHORIZATION WILL NOT BE ACCEPTED.

Password protected reports and reports not in NAUPA format (spreadsheets, PDF files, photocopies) etc., are not accepted online and will reject. Rejected reports and repeated attempts to submit non-compliant reports will be subject to penalty and interest, pursuant to NRS 120A.730.

REPORTS CONTAINING SAFEKEEPING MAY NOW UTILIZE ONLINE HOLDER REPORTING. REPORTS MUST BE IN NAUPA FORMAT AND LIST EACH SAFEKEEPING ITEM.

CAUTION!! Electronic Filing (UPExchange, HRS Pro) and Online Holder Reporting (Nevada Website) are **NOT** the same program. UPExchange is a web application and HRS Pro is software. Both, including other third party reporting software, are used to create NAUPA standard electronic files. Nevada's Online Holder Reporting's sole purpose is to transmit NAUPA files to our office.



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 files created are encrypted for security and can only be opened by a licensed user of UPS2000.

HRS PRO— Holders may download free software and a User's Manual from Xerox Reporting System at <http://www.wagers.net/> to submit NAUPA formatted reports via Online Holder Reporting. From the main page, click on the HRS Pro tab and "Standard Edition" button to follow the download instructions. This software must be updated every six months. For questions or additional information, select the HRS Pro Support tab on the left of the screen. As with UPEXchange, for an annual fee, HRS Pro provides the *Enterprise Edition* for support and allows multi-user capability.

ETM (UPEXCHANGE) UPDATE— Effective **August 1, 2015**, to continue receiving support for this program, holders must upgrade to the Self Service or Full Service options available for an annual fee. For customer service, contact ETM at (319) 739-3557 or by email at uphelp@byetm.com. To view pre-recorded training sessions, go to <http://www.byetm.com/upx/>.

NEVADA UNCLAIMED PROPERTY DOES NOT PROVIDE ASSISTANCE WITH
EITHER PROGRAM; YOU MUST CONTACT THE VENDOR.

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

Holders must upload NAUPA formatted reports via our website, to submit abandoned property. **Spreadsheets, screenshots, photocopies, PDF files, etc., cannot be submitted and will reject).** Online holder reporting saves money by eliminating report forms, electronic storage devices, and remittances when paying via EFT. Confirmation for EFT payments must be entered during the online upload process.

MANUAL CHECKS are accepted for any amount from governmental entities only; however, funds may also be sent by ACH.

REPORTS WITH SAFEKEEPING CAN NOW UTILIZE ONLINE HOLDER REPORTING.

ONLINE REPORTING DOES NOT ACCEPT PASSWORD PROTECTED REPORTS!

To request online reporting access, go to <https://nevadatreasurer.gov/> register for a login ID and password. 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 business entity contact person requesting access. **All users must register independently.** The person who registers initially is the administrator and the responsible party for providing access to others in the organization who need to report.





HOLDER REPORTING METHODS

EFFECTIVE JANUARY 1, 2016, ONLINE HOLDER REPORTING IS MANDATORY, PURSUANT TO NRS 120A.560(8). HOLDERS MUST SUBMIT UNCLAIMED PROPERTY REPORTS THROUGH OUR ONLINE HOLDER REPORTING PORTAL. PAPER REPORTS, CD ROMS, USB FLASH DRIVES, AND DISKETTES ARE NO LONGER ACCEPTED UNLESS A HARDSHIP TO REPORT OTHERWISE IS APPROVED IN ADVANCE BY THE ADMINISTRATOR.

ELECTRONIC DATA STORAGE DEVICE REPORTING—WRITTEN AUTHORIZATION FROM THIS OFFICE IS REQUIRED TO FILE IN THIS MANNER: Holders reporting one 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 approved to file by mail that are not received in this format will be returned unprocessed and must be resubmitted within the timeframe specified in the accompanying letter. Failure to do so may be subject to penalty assessment. Alternative report forms must meet state of Nevada requirements.



- Save the file on a CD ROM or USB flash drive and mail it in with an original notarized UP-1 form and remittance. ***Written authorization from this office is required to file in this manner.***
- 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 to a property, each must be listed individually under the same property. Do not list joint owners on the same line.
- Do not create separate reports for each property type, aggregate amount, year, etc., if property is under the same FEIN. All information is posted under the reporting entity’s holder ID number.



EFFECTIVE JANUARY 1, 2016, ONLINE HOLDER REPORTING IS MANDATORY, PURSUANT TO NRS 120A.560(8). HOLDERS MUST SUBMIT UNCLAIMED PROPERTY REPORTS THROUGH OUR ONLINE HOLDER REPORTING PORTAL. PAPER REPORTS, CD ROMS, USB FLASH DRIVES, AND DISKETTES ARE NO LONGER ACCEPTED UNLESS A HARDSHIP TO REPORT OTHERWISE IS APPROVED IN ADVANCE BY THE ADMINISTRATOR.

HARD COPY REPORTING—If authorization has been granted by this office to use report forms, holders reporting one or more individual records may remit reports on a fully completed, notarized Report of Unclaimed Property (UP-1) with a Report of Unclaimed Property Detail (UP-2). The UP-1 form must be filled out completely and signed in the presence of a notary public by an authorized employee of the entity. The UP-2 will only be permitted based on the circumstance surrounding the report; otherwise a NAUPA formatted file will be required on a CD ROM or USB flash drive. A copy of the granted authorization must be included with the report. Reports not received in this format will be returned unprocessed and must be resubmitted within the timeframe and the report format specified in the accompanying letter. Reports that are illegible, filled out and/or signed in pencil will be returned unprocessed. ***Written authorization from this office is required to file in this manner.***

THIRD PARTY REPORTING ENTITIES—Agreements between holders and third party reporting entities that provide report processing and submission, payroll services, act as a transfer agent, etc., are between the holder and the third party reporting entity only. The State of Nevada is not a party to these agreements nor do they exempt holders of their legal obligation to report abandoned property.



HOLDER REPORTING METHODS (CONT'D)

NEGATIVE REPORTS—Are required only from business entities or individuals that are incorporated, licensed, domiciled or have submitted property to Nevada within the last three years. Do not submit negative reports if you do not conduct business in Nevada. **Negative reports must be filed online; registration is not required to file a negative report.**



NOTE: When filing a negative report online, assets, sales and number of employees totals must include the entire business, not Nevada-only figures. And...all business entities must have at least ONE employee or owner.

If you are a holder that has been submitting Negative Reports but not incorporated, licensed nor doing business in Nevada or have not reported property in the last three years, **DO NOT FILE A NEGATIVE REPORT.**



OUT OF STATE HOLDERS—If filing a “one-time” report with property, for which there will be no future property to report, the holder must file three (3) consecutive years of negative reports. If after the third filing there is nothing to report, negative filing requirements cease. However, should property need to be reported in the future, the three year negative filing process resumes. Nevada businesses and out of state businesses that are incorporated, domiciled or doing business in Nevada, must annually file a negative report when there is no property to report.



EMAILING REPORTS—Due to sensitive information, reports cannot be sent via email without written authorization from this office.





HOLDER REPORTING METHODS (CONT'D)

MULTIPLE ENTITIES AND SUBSIDIARIES (CONSOLIDATED REPORTS)—**Holders must file an individual online report for each entity being reported. The online module does not allow for multiple entities/subsidiaries with one payment as there is no way to accurately match reports to bulk payments.** Multiple entities and/or subsidiaries with an individual Federal Employer Identification Number (FEIN) must be submitted separately. **Consolidated reporting is not permitted.** Non-compliant reports will be rejected, subject to penalty, pursuant to NRS 120A.730.

When consolidated reports are submitted by the parent company, it is under the assumption that all its legal subsidiaries are in compliance, which may not actually be accurate. Filing individual reports for each entity with an individual FEIN/TIN removes the assumption and makes for smoother searches for claimants.

Holders that receive written authorization to file by mail may **NOT** include a consolidated list with a report. Holders must determine whether the property being reported must be divided among the entities listed and/or if the entities listed should even be filing annually in Nevada and then submit the required reports.

VENDOR REPORTS—Holders purchasing electronic reporting software from vendors must ensure the formatting conforms to state requirements and are in NAUPA format. Reports from vendors must be submitted online.

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

REIMBURSEMENTS AND ADJUSTMENTS— If an owner comes forward to claim property 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 by deleting the property and adjusting the amount and remittance or;
- Submit the report online, as is, and follow the instructions for completing a Request for Holder Reimbursement Form [UP-4](#) on page 46.

Prior to reimbursing a claimant, please contact this office to determine whether a claim has been filed and/or paid on the property in question.



PASSWORD PROTECTED FILES

Effective January 1, 2016, Online Holder Reporting is Mandatory. The information provided below pertains only to holders that have received written authorization from this office to send a report by mail. Password protected files cannot be sent online. Online Holder Reporting is equipped with industry-standard secure encryption, nullifying additional protections.

- CD ROMS and USB flash drives in NAUPA format that contain the “HDE” file extension are encrypted and do not require password protection. **WRITTEN AUTHORIZATION FROM THIS OFFICE IS REQUIRED TO FILE IN THIS MANNER.**
- CD ROMS and USB flash drives in NAUPA format that contain the “HRS” and “TXT” file extensions are **not** encrypted but will transmit securely through our website. Holder granted authorization to file by mail in this format should send the data under protected means. **WRITTEN AUTHORIZATION FROM THIS OFFICE IS REQUIRED TO FILE IN THIS MANNER.**
- Holders sending password protected files must include a letter stating so with the report and follow the instructions below.
- Passwords for non-encrypted files must 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 body of the email must provide 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.

Nevada Unclaimed Property will NOT do the following:

PROTECTED
PASSWORD

- call to request passwords for protected files;
- log in to secure websites and 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 encrypted NAUPA files.

Password Protected 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 [UP-7](#) available in this booklet on page 48 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.

VOLUNTARY DISCLOSURE AGREEMENT (VDA)

The Voluntary Disclosure Agreement was established to encourage non-compliant business entities to report and pay past due unclaimed property to attain compliance and qualify for amnesty due to failure to properly report, pursuant to the requirements of Nevada Revised Statutes (NRS) Chapter 120A.

Companies interested in qualifying for the VDA program must apply for and receive approval from the Unclaimed Property Division of the Nevada State Treasurer's Office. If approved and admitted to the VDA Program, holders may be relieved of all penalty, however interest will be assessed to the extent of the value of the property. For more information, click on the [VDA](#) link.



AMNESTY

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

Reports and remittances received after the required due date are subject to interest and penalty under the provisions of Nevada Revised Statute 120A.730. 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 there is additional property to be reported.

LATE FILING

A Report received in this office after the due date (October 31st for businesses and government, April 30th for insurance) will be subject to penalty and interest, pursuant to NRS 120A.730. A mailed report received timely will be returned unprocessed to be resubmitted online and subject to penalty and interest from the day the report was due until received.





HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS

RECORDS RETENTION

Holders of abandoned property for the state of Nevada are required 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, pursuant to NRS 120A.700.



Business and financial organizations that provide checks, money orders or similar instruments other than third-party bank checks, in 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 no longer be reported in the aggregate or be combined by property type and reported in a single total. Properties must now be individually reported and include any and all owner detail on record regardless of the amount and must be NAUPA formatted and filed online.

REPORTING PROPERTY BEFORE REQUIRED DORMANCY PERIOD EXPIRATION

*Holders requesting to remit abandoned property prior to the required dormancy period must send an email request, for consideration, to nvholder@nevadatreasurer.gov with the reason for reporting early.



The reason for early reporting should be in the owner's best interest. Property submitted to Nevada Unclaimed Property that has not reached the required abandonment period and has not received approval from this office 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 conducts examinations of holder records to ensure 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, no last activity dates, 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 active reciprocal agreements with any state; therefore, the following information should be adhered to:

In accordance with the United States Supreme Court decisions in Texas vs. New Jersey, Pennsylvania vs. New York, Delaware vs. New York, and the 1993 NAUPA resolution, property should first go to the state of the owner's last known address, second should go to the state where the holder is incorporated or domiciled. The state of Nevada does not have current reciprocal agreements with any state; therefore, property must be reported to the state of the owner's last known address. Under certain circumstances, permission will be granted to report property for other states; however, you must receive written approval from this office.



If a holder is granted permission to report abandoned property for other states to Nevada; it must be submitted online in NAUPA format and must meet the statutory requirements of each state. Nevada Unclaimed Property, however, has the right to refuse the report if received out of compliance.

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.



HOLDER REPORTING REQUIREMENTS & CONSIDERATIONS (CONT'D)



NRS 120A.505 — Certain items due or owing between business associations with ongoing business relationship not presumed abandoned.

EFFECTIVE JULY 1, 2015 — Any credit memoranda, overpayments, credits balances, deposits, unidentified remittances, non-refunded overcharges, discounts, refunds and rebates due or owing from a holder that is a business association to another business association shall not be presumed abandoned if the holder and such business association have an ongoing business relationship***.

An ongoing business relationship shall be deemed to exist if the holder has engaged in at least one commercial, business or professional transaction involving the sale lease license or purchase of goods or services with the business association or a predecessor-in-interest of the business association within each three year period that follows the date of the transaction giving rise to the property interest that shall not be presumed abandoned, pursuant to SB 348. Once the business relationship ends, the Business to Business Exemption no longer applies.

*****NOTE:** This statement does not apply to outstanding checks, drafts or other similar instruments and, therefore, must be reported as unclaimed property.





INDIVIDUAL RETIREMENT ACCOUNTS

INDIVIDUAL RETIREMENT ACCOUNTS (IRAs) were designed to help people save for retirement. There are two types of IRA accounts available: Traditional and Roth.

ESCHEATMENT

Traditional IRA's become escheatable after three years of inactivity which begins on the mandatory distribution date of the Required Minimum Distribution (RMD). The mandatory distribution date is April 1st of the calendar year following the calendar year in which the owner of the account reaches the age of 70 1/2. If the owner of the account dies prior to reaching age 70 1/2, the abandonment period commences from the date of the owner's death.

When an IRA account is inactive more than three years from the mandatory distribution date as of June 30th, the account should be reported on the October 31st report and the owner should be at least the age of 73 1/2. Holders, however, should check whether the owner has other accounts that have current activity or transfer the account to a beneficiary or heir, if any, prior to attempting escheatment.

Roth IRA's do not have a mandatory payout provision and only become escheatable if the owner dies or there has been no activity for three years.





GAMING

GAMING establishments (casinos) in Nevada are subject to the same escheatment laws as any other entity conducting business, required to escheat property presumed abandoned, and comply with dormancy reporting periods pursuant to NRS 120A. In addition, casinos are responsible for escheating properties that are unique only within the gaming industry.

UNREDEEMED SLOT MACHINE WAGERING VOUCHERS REMITTANCE

Pursuant to NRS 463.369, Licensees are required to remit 75% of the value of unredeemed slot machine vouchers quarterly on or before the 15th day of the month following the end of the preceding calendar quarter to the Nevada State Gaming Commission.

The following are NOT considered property presumed abandoned, should be added to the holder's gaming revenue and **not** remitted as unclaimed property:

- ♣ Underage Jackpots
- ♣ Unclaimed Winnings
- ♣ Chip Floats
- ♣ Ticket In/Ticket Out Payments (TITO)

Loose money, chips, cameras, eyeglasses, etc., should be turned in to the lost and found department of the gaming establishment.

UPDATE: Registered hotel in-room safekeeping boxes are no longer escheatable to the state. Refer to Assembly Bill 419, for additional information.

Front Money (cash deposited with a casino that the owner withdraws for gambling) is subject to escheatment to Nevada Unclaimed Property.





REMITTING SAFE DEPOSIT BOX CONTENTS



EFFECTIVE JULY 1, 2015 — The provisions of Chapter 120A do not apply to tangible property held in a safe-deposit box or other safekeeping depository which is not maintained by: 1. a bank or other financial institution or, 2. a safe-deposit box company.

Holders of abandoned safekeeping property may now file reports online. Registration is required and report must be submitted in NAUPA standard format and include each safekeeping item in the NAUPA report.

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

IF MAILING REPORT, SAFEKEEPING ITEMS MUST BE FILED IN A REPORT SEPARATE FROM INTANGIBLE ITEMS. Holders must report all inventory on the state of Nevada Safekeeping Inventory Forms ([UP-3](#), [UP-3A](#) and [UP-6](#)), created specifically for submitting tangible items. Safekeeping inventory must be submitted electronically on a CD ROM or USB flash drive in NAUPA format regardless of the amount of properties being reported.

- ♦ **DO NOT submit safekeeping on your own forms.**
- ♦ **DO NOT remit safekeeping for other states to this office; it will be returned unprocessed.**
- ♦ **DO NOT REPORT EMPTY BOXES. Boxes should be drilled prior to preparing reports to avoid unnecessary labor.**

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 numbers or other identifying numbers 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 as is. Do not deposit funds and remit via check or EFT. The responsibility of holders is to report the box contents, not to alter them.





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.520.

If the gift card/certificate was issued **before** October 1, 2007, the following rule applies:

- 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 rule applies:

- 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 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.

IMPORTANT UPDATE: Gift cards and gift certificates may contain expiration dates and impose dormancy or any other fees that reduce the value only if the expiration dates or fees are printed in 10-point font on the card/certificate or it contains a toll-free number the owner can call to obtain the expiration date, unused balance and or dormancy fee information. If the dormancy fee is based on inactivity, the duration of such inactivity cannot be less than three years, cannot be imposed in the first 12 months after issuance and cannot exceed \$1 per month.



NEVADA STATE TREASURER • UNCLAIMED PROPERTY PROPERTY TYPE CODES & ABANDONMENT PERIODS

ACCOUNTS BALANCES (3 YEARS)

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

EDUCATIONAL SAVINGS ACCOUNTS (3 YEARS)

CS-01 CASH
CS-02 MUTUAL FUNDS
CS-03 SECURITIES

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

HEALTH SAVINGS PLANS (3 YEARS)

HS01 HEALTH SAVINGS ACCOUNT
HS02 HEALTH SAVINGS ACCOUNT INVESTMENT

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

TRADITIONAL IRA (3 YEARS)

IR01 CASH
IR02 MUTUAL FUNDS
IR03 SECURITIES

ROTH IRA (3 YEARS)

IR05 CASH
IR06 MUTUAL FUNDS
IR07 SECURITIES

**** GOV'T ENTITIES include Courts, Governments, a Governmental Subdivision, Agency or Instrumentality and must report annually.**

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

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

SAFE DEPOSIT BOXES AND SAFEKEEPING (3 YEARS)

SD01 CONTENTS FROM SAFE DEPOSIT BOXES
SD02 CONTENTS OTHER SAFEKEEPING

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

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	(AND) Unspecified Joint Relationship	Unspecified joint relationship including 'AND'.
BF	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.
CP	Community Property	Property or earnings received by a husband and wife during marriage, other than by gift, devise, or descent. Separate property is property owned by a spouse before marriage or received during the marriage by gift, devise or descent. In some jurisdictions, earnings from separate property are also separate property and in some jurisdictions, such earnings are community property. Recognized by California, Arizona, New Mexico, Texas, Nevada, Idaho, Washington, Wisconsin, Louisiana and Puerto Rico.
CF	Custodian	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.
DF	Defendant	The party sued in a civil lawsuit or the party charged with a crime in a criminal prosecution.
ES	Estate	All the possessions of one who has died and are subject to probate (administration supervised by the court) and distribution to heirs and beneficiaries, all the possessions which a guardian manages for a ward (young person requiring protection and administration of affairs), or assets a conservator manages for a conservatee (a person whose physical or mental lack of competence requires administration of his/her affairs).
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 person who is entitled to property that is held by another person (typically a custodian or trustee). FB is typically used in trustee, self-directed, inherited, education and transferred accounts.
GR	Guardian	A person who has been appointed by a judge to take care of a minor child (called a "ward") or incompetent adult personally and/or manage that person's affairs.
HE	Heir	Anyone who receives property of a deceased person either by will or under the laws of descent and distribution. (Explanation: a devisee under a will is also an "heir", even though unrelated to the decedent.)
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.
JE	Tenants in Entireties	Joint ownership of property or securities by a husband and wife where, upon the death of one, the property goes to the survivor.
JT	Joint Tenants	An account held in joint tenancy presumes a right of survivorship, but this presumption can be overcome by evidence that the account was really the property of only one, and the joint tenancy was for convenience. Right of Survivorship is not specifically stated.

NEVADA 'OWNER RELATIONS' CODES & DEFINITIONS

Code	Description	Definition
JS	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	Unspecified joint relationship including 'OR'
OT	Other Relationship	Relationship other than specified in this list. Additional details should be submitted with the property.
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.
PD	Payable on Death	Account is payable on Death to an alternate owner. Upon the original owner's death, the beneficiary must supply identification and a copy of the original owner's death certificate.
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	Sole Owner is used when there is only a single owner for the property, and that person has all rights to the ownership of the property.
TC	Tenants in Common	A type of account which is owned by at least two people with no rights of survivorship afforded to any of the account holders. In this type of account, a surviving tenant of the account does not necessarily acquire the rights (and account assets) of the deceased person. Rather, each tenant in the account can stipulate in a written will how his/her assets will be distributed upon his/her death. Generally, the member ownership in the account is determined on a pro rata basis, meaning that if there are two tenants in the account, each will have a 50% claim on the account's value.
TE	Trustee	A person or entity who holds the assets (corpus) of a trustee for the benefit of the beneficiaries and manages the trust and its assets under the terms of the trust stated in the Declaration of Trust which created it.
UF	Usufruct	Usufruct is a real right in a property owned by another, normally for a limited time or until death. Simply stated, it is the right to use the property, to enjoy the fruits and income of the property, to rent the property out and to collect the rents, all to the exclusion of the underlying real or naked owner. The usufructuary has the full right to use the property but cannot dispose of the property nor can it be destroyed.
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.
UF	Usufruct	Usufruct is a real right in a property owned by another, normally for a limited time or until death. Simply stated, it is the right to use the property, to enjoy the fruits and income of the property, to rent the property out and to collect the rents, all to the exclusion of the underlying real or naked owner. The usufructuary has the full right to use the property but cannot dispose of the property nor can it be destroyed.
UN	Unknown	Owner's relationship to the property is not known.
UT	Uniform Transfer to Minor	Property that is gifted to a minor under the Uniform Gifts to Minors Act – (UGMA). This act allows minors to own property such as securities. Under the UGMA, the ownership of the funds works like it does with any other trust except that the donor must appoint a custodian (the trustee) to look after the account. Regardless of 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.

NEVADA 'SAFEKEEPING' TYPES CODES

Code	Description
AMMO	Ammunition
BARG	Gold Bars
BARS	Silver Bars
BOND	Savings Bonds
CARD	Sports Trading Cards
CJWL	Costume Jewelry
COIN	Various Coins
CURR	Currency
DEPO	Cash Deposit
EYES	Eyeglasses
FCUR	Foreign Currency
JEWL	Fine Jewelry
KRUG	Krugerrands
MISC	Miscellaneous Items
PAPR	Various Paperwork
STCK	Stock Certificates
STMP	Stamps/Postage
TEET	False Teeth
TOKE	Tokens
TOOL	Tools
WATC	Watch
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 :
7/01/2012 thru 6/30/2013	November 1, 2014
7/01/2013 thru 6/30/2014	November 1, 2015
7/01/2014 thru 6/30/2015	November 1, 2016
7/01/2015 thru 6/30/2016	November 1, 2017
7/01/2016 thru 6/30/2017	November 1, 2018
7/01/2017 thru 6/30/2018	November 1, 2019
7/01/2018 thru 6/30/2019	November 1, 2020
7/01/2019 thru 6/30/2020	November 1, 2021

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 :
7/01/2010 thru 6/30/2011	November 1, 2014
7/01/2011 thru 6/30/2012	November 1, 2015
7/01/2012 thru 6/30/2013	November 1, 2016
7/01/2013 thru 6/30/2014	November 1, 2017
7/01/2014 thru 6/30/2015	November 1, 2018
7/01/2015 thru 6/30/2016	November 1, 2019
7/01/2016 thru 6/30/2017	November 1, 2020
7/01/2017 thru 6/30/2018	November 1, 2021

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.730. 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:
1/1/2012 thru 12/31/2012	May 1, 2014
1/1/2013 thru 12/31/2013	May 1, 2015
1/1/2014 thru 12/31/2014	May 1, 2016
1/1/2015 thru 12/31/2015	May 1, 2017
1/1/2016 thru 12/31/2016	May 1, 2018
1/1/2017 thru 12/31/2017	May 1, 2019
1/1/2018 thru 12/31/2018	May 1, 2020
1/1/2019 thru 12/31/2019	May 2, 2021

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:
1/1/2010 thru 12/31/2010	May 1, 2014
1/1/2011 thru 12/31/2011	May 1, 2015
1/1/2012 thru 12/31/2012	May 1, 2016
1/1/2013 thru 12/31/2013	May 1, 2017
1/1/2014 thru 12/31/2014	May 1, 2018
1/1/2015 thru 12/31/2015	May 1, 2019
1/1/2016 thru 12/31/2016	May 1, 2020
1/1/2017 thru 12/31/2017	May 2, 2021

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.730. 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

- ☐ **Report of Unclaimed Property is in NAUPA format and has been filed through Online Holder Reporting.**
- ☐ **Report and remittance balance. If submitted out of balance, report will reject.**
- ☐ **Owner detail is complete and properly formatted in NAUPA file.**
 - 1. Valid property and owner Type Codes are included in NAUPA file (Page 33).
 - 2. All available owner information is included, i.e., social security numbers, addresses, last activity dates.
- ☐ **No physical report was sent by mail or courier after submitting report online (this causes duplication).**
- ☐ **Instructions for remitting securities were properly followed (Pages 13-17).**
- ☐ **Securities have been liquidated or transferred into the name of Nevada Unclaimed Property, FEIN 88-6000022.**
- ☐ **Mutual funds were redeemed or transferred in the name of Nevada Unclaimed Property, FEIN 88-6000022.**
- ☐ **If authorization has been received from this office to mail report, the CD ROM or USB flash drive is enclosed and the labeling lists the holder information and report contents.**

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 credit or ACH debit only). Payments by check and wire transfer are no longer accepted.

The following information must be provided to your financial institution:

Bank Name and Address	Wells Fargo Bank 530 Las Vegas Blvd. S, 2nd Floor Las Vegas, NV 89101	
Establishing ACH Setup	If ACH authorization has not yet been established, you must contact your financial institution and provide the information below before attempting to send funds or your payment will reject. Payment rejection as a result of failing to initiate authorization with your financial institution prior to submission of payment, will result in penalty and interest. Company Code for ACH Debit: D886000022	
Depositor Account Title	Nevada State Treasurer Unclaimed Property Las Vegas NV	
RTN Number	121000248	
Account Number	4000100735	
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	



City, State, ZIP _____ Box#/Patient#/Other# _____

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 120A.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
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> <div style="display: flex; justify-content: space-between; margin-top: 20px;"><div style="width: 45%;"><hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/><div style="border-top: 1px solid black; margin-top: 5px;">Name of Authorized Officer</div><div style="border-top: 1px solid black; margin-top: 20px; margin-left: 50px;">Title of Authorized Officer</div></div><div style="width: 45%;"><hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/><div style="border-top: 1px solid black; margin-top: 5px;">Signature of Authorized Officer</div><div style="border-top: 1px solid black; margin-top: 20px; margin-left: 50px;">Date</div></div></div>		
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/REFUND

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:		

FOR REIMBURSEMENT, COPY OF PROOF OF PAYMENT MADE TO RIGHTFUL OWNER MUST ACCOMPANY REQUEST.

HOLDER INDEMNIFICATION

I, _____, a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, or other property listed in the report filed by the holder, have been paid to the rightful owner(s) or their appointed representative or were submitted to the state of Nevada in error. I agree, upon payment of or reimbursement for the above described property, to indemnify the state 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.

FOR AMOUNTS REPORTED IN ERROR, A DETAILED EXPLANATION WITH SUPPORTING DOCUMENTATION MUST ACCOMPANY REQUEST.

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

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

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.

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.

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 ☐ Extension Denied ☐ Report Due on _____

Reason for denial _____

Authorized Signature

Title

Date