Nevada
Holder Reporting Manual

Unclaimed Property Division

The Silver State

Office of the State Treasurer

Dan Schwartz

Rev. 10/05/17
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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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
State Treasurer
**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
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.

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 lapse. 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
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.
**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:** DTC Participant #901**
- **FEIN:** 88-6000022
- **Agent Bank #** 26500**
- **Account #** 822494**

**Information in red is effective immediately. The previous DTC Participant and Agent Bank account numbers until September 30, 2016.**

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:** c/o Xerox State & Local Solutions Inc.
- **FEIN:** 88-6000022
- **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

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**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.

**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](mailto:UPCH.Custody@acs-inc.com). Allow approximately one week to obtain an account number.

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**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](mailto:Pansy.Chan@xerox.com)

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**SECURITIES RECOVERED FROM A SAFE DEPOSIT BOX**

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

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, photocopied) 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 SAFEKEEP-ING 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.

**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:**

- 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.
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 musts 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**: Undenominated deposits
- **AC08**: Suspense accounts
- **AC09**: 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**: Suspense accounts
- **CK10**: CD Interest checks
- **CK99**: Aggregate uncased checks under $50

#### Educational Savings Accounts (3 Years)
- **CS01**: Cash
- **CS02**: Mutual Funds
- **CS03**: 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
- **CT07**: 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**: Undenominated remittances
- **IN07**: Other amounts due under policy
- **IN08**: Agent credit balances
- **IN09**: 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

#### 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**: Undenominated 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
- **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 paid—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/redeemption 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 at Noted (3 Years)
- **TR01**: Paying agent accounts
- **TR02**: Undelivered or unclaimed 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 (**2 Years**)
- **UT02**: Membership fees
- **UT03**: Refunds or rebates (**1 Year**)
- **UT04**: Capital credit distributions
- **UT99**: Aggregate utility properties under $50

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**Gov't Entities** include Courts, Governments, a Governmental Subdivision, Agency or Instrumentality and must report annually.
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<td>Guardian</td>
</tr>
<tr>
<td>HE</td>
<td>Heir</td>
</tr>
<tr>
<td>IN</td>
<td>Insured</td>
</tr>
<tr>
<td>JE</td>
<td>Tenants in Entireties</td>
</tr>
<tr>
<td>JT</td>
<td>Joint Tenants</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>JS</td>
<td>Joint Tenants with Rights of Surviv-</td>
</tr>
<tr>
<td>OR</td>
<td>(Or) Unspecified Joint Relationship</td>
</tr>
<tr>
<td>OT</td>
<td>Other Relationship</td>
</tr>
<tr>
<td>PA</td>
<td>Payee</td>
</tr>
<tr>
<td>PD</td>
<td>Payable on Death</td>
</tr>
<tr>
<td>PO</td>
<td>Power of Attorney</td>
</tr>
<tr>
<td>RE</td>
<td>Remitter</td>
</tr>
<tr>
<td>SO</td>
<td>Sole Owner</td>
</tr>
<tr>
<td>TC</td>
<td>Tenants in Common</td>
</tr>
<tr>
<td>TE</td>
<td>Trustee</td>
</tr>
<tr>
<td>UF</td>
<td>Usufruct</td>
</tr>
<tr>
<td>UG</td>
<td>Uniform Gift to Minors Act</td>
</tr>
<tr>
<td>UD</td>
<td>Usufruct</td>
</tr>
<tr>
<td>UN</td>
<td>Unknown</td>
</tr>
<tr>
<td>UT</td>
<td>Uniform Transfer to Minor</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>AMMO</td>
<td>Ammunition</td>
</tr>
<tr>
<td>BARG</td>
<td>Gold Bars</td>
</tr>
<tr>
<td>BARS</td>
<td>Silver Bars</td>
</tr>
<tr>
<td>BOND</td>
<td>Savings Bonds</td>
</tr>
<tr>
<td>CARD</td>
<td>Sports Trading Cards</td>
</tr>
<tr>
<td>CJWL</td>
<td>Costume Jewelry</td>
</tr>
<tr>
<td>COIN</td>
<td>Various Coins</td>
</tr>
<tr>
<td>CURR</td>
<td>Currency</td>
</tr>
<tr>
<td>DEPO</td>
<td>Cash Deposit</td>
</tr>
<tr>
<td>EYES</td>
<td>Eyeglasses</td>
</tr>
<tr>
<td>FCUR</td>
<td>Foreign Currency</td>
</tr>
<tr>
<td>JEWL</td>
<td>Fine Jewelry</td>
</tr>
<tr>
<td>KRUG</td>
<td>Krugerrands</td>
</tr>
<tr>
<td>MISC</td>
<td>Miscellaneous Items</td>
</tr>
<tr>
<td>PAPR</td>
<td>Various Paperwork</td>
</tr>
<tr>
<td>STCK</td>
<td>Stock Certificates</td>
</tr>
<tr>
<td>STMP</td>
<td>Stamps/Postage</td>
</tr>
<tr>
<td>TEET</td>
<td>False Teeth</td>
</tr>
<tr>
<td>TOKE</td>
<td>Tokens</td>
</tr>
<tr>
<td>TOOL</td>
<td>Tools</td>
</tr>
<tr>
<td>WATC</td>
<td>Watch</td>
</tr>
<tr>
<td>WEAP</td>
<td>Weapons</td>
</tr>
<tr>
<td>WILL</td>
<td>Wills/Codicils to Wills</td>
</tr>
</tbody>
</table>

Revised 12/2015
**NEVADA STATE TREASURER**
**UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES**
**BUSINESS ENTITIES ONLY (NON-INSURANCE ENTITIES)**

### ONE (1) YEAR PROPERTIES

<table>
<thead>
<tr>
<th>Items that were issued or had a last activity date during the period:</th>
<th>Must be reported and remitted on the report postmarked <strong>BEFORE:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>7/01/2012 thru 6/30/2013</td>
<td>November 1, 2014</td>
</tr>
<tr>
<td>7/01/2013 thru 6/30/2014</td>
<td>November 1, 2015</td>
</tr>
<tr>
<td>7/01/2014 thru 6/30/2015</td>
<td>November 1, 2016</td>
</tr>
<tr>
<td>7/01/2015 thru 6/30/2016</td>
<td>November 1, 2017</td>
</tr>
<tr>
<td>7/01/2016 thru 6/30/2017</td>
<td>November 1, 2018</td>
</tr>
<tr>
<td>7/01/2017 thru 6/30/2018</td>
<td>November 1, 2019</td>
</tr>
<tr>
<td>7/01/2018 thru 6/30/2019</td>
<td>November 1, 2020</td>
</tr>
<tr>
<td>7/01/2019 thru 6/30/2020</td>
<td>November 1, 2021</td>
</tr>
</tbody>
</table>

### THREE (3) YEAR PROPERTIES

<table>
<thead>
<tr>
<th>Items that were issued or had a last activity date during the period:</th>
<th>Must be reported and remitted on the report postmarked <strong>BEFORE:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>7/01/2010 thru 6/30/2011</td>
<td>November 1, 2014</td>
</tr>
<tr>
<td>7/01/2011 thru 6/30/2012</td>
<td>November 1, 2015</td>
</tr>
<tr>
<td>7/01/2012 thru 6/30/2013</td>
<td>November 1, 2016</td>
</tr>
<tr>
<td>7/01/2013 thru 6/30/2014</td>
<td>November 1, 2017</td>
</tr>
<tr>
<td>7/01/2014 thru 6/30/2015</td>
<td>November 1, 2018</td>
</tr>
<tr>
<td>7/01/2015 thru 6/30/2016</td>
<td>November 1, 2019</td>
</tr>
<tr>
<td>7/01/2016 thru 6/30/2017</td>
<td>November 1, 2020</td>
</tr>
<tr>
<td>7/01/2017 thru 6/30/2018</td>
<td>November 1, 2021</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Items that were issued or had a last activity date during the period:</th>
<th>Must be reported and remitted on the report postmarked <strong>BEFORE:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/2012 thru 12/31/2012</td>
<td>May 1, 2014</td>
</tr>
<tr>
<td>1/1/2013 thru 12/31/2013</td>
<td>May 1, 2015</td>
</tr>
<tr>
<td>1/1/2014 thru 12/31/2014</td>
<td>May 1, 2016</td>
</tr>
<tr>
<td>1/1/2015 thru 12/31/2015</td>
<td>May 1, 2017</td>
</tr>
<tr>
<td>1/1/2016 thru 12/31/2016</td>
<td>May 1, 2018</td>
</tr>
<tr>
<td>1/1/2017 thru 12/31/2017</td>
<td>May 1, 2019</td>
</tr>
<tr>
<td>1/1/2018 thru 12/31/2018</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>1/1/2019 thru 12/31/2019</td>
<td>May 2, 2021</td>
</tr>
</tbody>
</table>

## THREE (3) YEAR PROPERTIES

<table>
<thead>
<tr>
<th>Items that were issued or had a last activity date during the period:</th>
<th>Must be reported and remitted on the report postmarked <strong>BEFORE:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1/1/2010 thru 12/31/2010</td>
<td>May 1, 2014</td>
</tr>
<tr>
<td>1/1/2011 thru 12/31/2011</td>
<td>May 1, 2015</td>
</tr>
<tr>
<td>1/1/2012 thru 12/31/2012</td>
<td>May 1, 2016</td>
</tr>
<tr>
<td>1/1/2013 thru 12/31/2013</td>
<td>May 1, 2017</td>
</tr>
<tr>
<td>1/1/2014 thru 12/31/2014</td>
<td>May 1, 2018</td>
</tr>
<tr>
<td>1/1/2015 thru 12/31/2015</td>
<td>May 1, 2019</td>
</tr>
<tr>
<td>1/1/2016 thru 12/31/2016</td>
<td>May 1, 2020</td>
</tr>
<tr>
<td>1/1/2017 thru 12/31/2017</td>
<td>May 2, 2021</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>Bank Name and Address</th>
<th>Wells Fargo Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>530 Las Vegas Blvd. S, 2nd Floor</td>
</tr>
<tr>
<td></td>
<td>Las Vegas, NV 89101</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Establishing ACH Setup</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>Company Code for ACH Debit: D886000022</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Depositor Account Title</th>
<th>Nevada State Treasurer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unclaimed Property</td>
</tr>
<tr>
<td></td>
<td>Las Vegas NV</td>
</tr>
</tbody>
</table>

| 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./88-600099/12698 |
NEVADA STATE TREASURER • UNCLAIMED PROPERTY
SAFEKEEPING INVENTORY

<table>
<thead>
<tr>
<th>Holder Name___________________________________________</th>
<th>Holder ID #____________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owner Name(s)_________________________________________</td>
<td>SS#/FEIN/TIN____________________</td>
</tr>
<tr>
<td>Street Address_________________________________________</td>
<td></td>
</tr>
<tr>
<td>City, State, ZIP_______________________________________</td>
<td>Box#/Patient#/Other#____________________</td>
</tr>
</tbody>
</table>

On this_____________ day of ____________________, 20______, the contents listed were removed, securely wrapped and the package plainly marked with the name(s) of the owner(s) and placed in joint custody.

<table>
<thead>
<tr>
<th>No. of Items</th>
<th>Description of Contents</th>
<th>Officer's Initials</th>
<th>Notary's Initials</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

State of Nevada, County of______________________________

Holder Representative

Contents released to owner(s) on________________________ Signed and sworn to before me on________________________ by

Notary Public Signature

Signature of Owner Witness (Official Signature)
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  $_________________

(See Reverse)
# Nevada State Treasurer

**Safe Deposit Box/Safekeeping Report Summary**

## HOLDER INFORMATION

<table>
<thead>
<tr>
<th>Date:</th>
<th>Check only one:</th>
<th>Insurance Annual Report</th>
<th>Annual Report (all other entities)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal/Tax ID No.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nevada Business ID: (For Nevada Businesses Only)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Entity Name:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zip:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nevada Holder ID Number:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State of Incorporation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Incorporation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parent Company Name:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parent Company Federal/Tax ID No.:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## SUMMARY OF PROPERTY REPORTED AND REMITTED

Number of safe deposit boxes/safekeeping items reported: #

## VERIFICATION STATEMENT

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.

Name of Authorized Officer: _____________________________
Signature of Authorized Officer: _______________________

Title of Authorized Officer: ___________________________
Date: ___________________________

## FOR OFFICIAL USE ONLY

<table>
<thead>
<tr>
<th>Receipt ID:</th>
<th>Report ID:</th>
<th>Import Batch Number:</th>
</tr>
</thead>
</table>

UPSK (10/1012)
# REQUEST FOR HOLDER REIMBURSEMENT/REFUND

## HOLDER INFORMATION

<table>
<thead>
<tr>
<th>Holder Information:</th>
<th>Tax/FEIN Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td></td>
<td>Zip Code:</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Phone Number:</td>
</tr>
<tr>
<td></td>
<td>Fax Number:</td>
</tr>
</tbody>
</table>

## PROPERTY INFORMATION

<table>
<thead>
<tr>
<th>Report Year:</th>
<th>Report Amount:</th>
<th>Property Type:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Paid to Owner:</td>
<td>Amount Paid to Owner:</td>
<td>Number of Shares:</td>
</tr>
<tr>
<td>Name as Indicated on Report (owner):</td>
<td>Is this Aggregate: Yes □ No □</td>
<td></td>
</tr>
<tr>
<td>Owner Address:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Sworn to and subscribed before me this _________ day of _________________________, 20__________.

Notary: ________________________________

My commission expires: __________________________

Notary Stamp
HOLDER INFORMATION

<table>
<thead>
<tr>
<th>Holder Information:</th>
<th>Tax/FEIN Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Phone Number:</td>
</tr>
</tbody>
</table>

REQUEST INFORMATION

Select additional time required to complete report:
- ☐ 30 Days
- ☐ 60 Days
- ☐ 90 Days
- ☐ Other

Reason for request:
- ☐ Reorganization/Merger
- ☐ Personnel Changes
- ☐ New Transfer Agent
- ☐ System Problems
- ☐ 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:

- Previous Filing History (if filed)
- Timeliness of Filing
- Prior Requests for Extensions (consecutive)

Extension Approved ☐        Extension Denied ☐        Report Due on ________________________________
Reason for denial __________________________________________________________

Authorized Signature ___________________________  Title ___________________________  Date ___________________________