



STATE OF NEVADA
OFFICE OF THE STATE TREASURER
UNCLAIMED PROPERTY

Voluntary Disclosure Agreement (VDA)

State of Nevada
Office of the State Treasurer
Unclaimed Property Division
555 E. Washington Ave. #4200
Las Vegas, NV 89101
www.nevadatreasurer.gov
Office: (702) 486-4140
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Section I – Holder Information

Name of Holder: _____

Address: _____

City: _____ State: _____ Zip: _____

Contact Name: _____ Title: _____

Telephone: _____ Fax: _____

E-Mail: _____

Company FEIN: _____

State of Incorporation: _____ Date of Incorporation: _____

Industry Type: _____

If a 3rd party will be used in preparation of the report, please indicate the name of the firm and provide contact information:

Name of Firm: _____

Name of Contact: _____

Telephone: _____ Email: _____

Section II – Holder Affiliate Information

List any affiliates or subsidiaries, along with the parent company, including their FEIN:

NOTE: Each entity that has its own FEIN is required to file a separate VDA application and file its own unclaimed property report.

Section III – Compliance Agreement

Upon signing this agreement, both the State of Nevada, Office of the State Treasurer, Unclaimed Property Division, and the Holder certify that the following statements are true and accurate:

1. The Holder is committed to becoming fully compliant with Nevada Revised Statute (NRS) Chapter 120A. The Holder will report and remit all unclaimed property due by the agreed upon commitment date indicated on this form.
2. The Holder came forward voluntarily to enter into the Voluntary Disclosure Agreement (VDA) and has had no prior contact by Unclaimed Property auditors or other State of Nevada representatives to schedule or conduct an examination of the books and records of the Holder.
3. The Holder has included with this VDA their Proposal of Reporting Method Worksheet. This proposal, which the Unclaimed Property Division and the Holder have mutually agreed upon, describes the Holder's proposed method for determining unclaimed property due or, if records are not available, describe the technique for estimating their unclaimed property liability.
4. The Holder has included with this VDA a copy of their written policies and procedures regarding unclaimed property to ensure compliance going forward.
5. Upon payment of the amount of unclaimed property and the submission of an accurate report for the amounts determined to be due, the Holder is relieved of all liability to the extent of the value of the property so paid to the Unclaimed Property Division pursuant to NRS Chapter 120A.
6. The Unclaimed Property Division may waive any penalty and/or interest associated with the remittance of the property properly paid to the State of Nevada pursuant to NRS 120A.730. However, if the submission of the report and payment is not received until after the agreed upon commitment date, penalties and interest will be levied for the period from the commitment date to the date the remittance is received.
7. The Holder will perform due diligence as directed in NRS 120A.560(5) to attempt to locate the rightful owner prior to turning the property over to the Unclaimed Property Division.
8. If upon receipt of the Holder's report, it is determined that the Holder has not acted in good faith or has materially failed to disclose the full amount of abandoned or unclaimed property held by the Holder and payable to the State of

Nevada for the reporting years as disclosed in the Proposal of Reporting Method Worksheet, then paragraph 6 of this agreement shall be null and void.

“Good Faith” requires that the Holder disclose to the Unclaimed Property Division all determinations made in connection with this VDA, including all items or types of property that the Holder has determined is not abandoned or unclaimed property under the Nevada State Unclaimed Property Law, NRS Chapter 120A.

Reliance on an independent third party to process the Holder’s books and records and to determine the amount of abandoned or unclaimed property to be reported and paid under this agreement does not in and of itself constitute “good faith.”

9. The State of Nevada, Office of the State Treasurer, Unclaimed Property Division, at its own discretion, retains the right to audit the Holder.

State of Nevada Treasurer’s Office

Holder

Name: _____

Name: _____

Signature: _____

Signature: _____

Title: Chief of Staff

Title: _____

Date: _____

Date: _____

Commitment Date: _____

**Proposal of
Reporting Method Worksheet**
(Use attachments if needed)

Have you ever filed an unclaimed property report with the State of Nevada?
_____ No _____ Yes If yes: Company Name Reported _____
Date of Filing _____ Amount Reported _____ EIN _____

Please answer each of the following questions for each property type (i.e.: payroll, accounts payable, accounts receivable, securities, or other) listed.

If there is insufficient room to fully address the questions, please attach any further explanation on a separate page.

Payroll

Are you including any payroll in your unclaimed property report? If not, please explain?

Your scope of review must at least cover the last seven reporting years. *Please refer to the Holder Reporting Manual for detail.* Nevada currently has a dormancy period (the period during which property remains unclaimed prior to being considered abandoned) of one year for all payroll items, for a total of eight years. Please list the exact years for which you will be reviewing your records.

Do you have the actual records for this property type for the full eight years? If not, why?

If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating payroll.

Accounts Payable

Are you including any accounts payable, such as vendor checks, in your report? If not, please explain?

Your scope of review must at least cover the last seven reporting years. Nevada currently has a dormancy period of three years for accounts payable checks effective 10/31/2005; prior to that date the dormancy period was five years, for a total of twelve years. Please list the exact years for which you will be reviewing your records.

Do you have the actual records for this accounts payable for the full twelve years? If not, why?

If you do not have the records, how will you estimate the past accounts payable? Please describe in detail your proposed method or technique for estimating accounts payable property.

Accounts Receivable Credit

Are you including any accounts receivable credits in your report? If not, please explain.

Your scope of review must at least cover the last seven reporting years. Nevada currently has a dormancy period of three years for accounts receivable credits effective 10/31/2001, for a total of ten years. Please list the exact years for which you will be reviewing your records.

Do you have the actual records for accounts receivable for the full ten years? If not, why?

If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating accounts receivable property.

Securities (shares or dividends)

Are you including any securities? If not, please explain.

Your scope of review must at least cover the last seven reporting years. Nevada currently has a dormancy period of three years for securities effective 10/31/2001, for a total of ten years. Please list the exact years for which you will be reviewing your records.

Do you have the actual records for this property type for the full ten years? If not, why?

If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating any security items.

Other Property (please describe in detail what kind)

Are you including any other property? If not, please explain. Examples would be gift cards/certificates, utility deposits or money orders.

Your scope of review must at least cover the last seven reporting years. Please check with the Unclaimed Property Division to determine the correct dormancy period for the type of property you are listing. Please list the exact years for which you will be reviewing your records.

Do you have the actual records for this property type for the required number of years? If not, why?

If you do not have the records, how will you estimate the past due property? Please describe in detail your proposed method or technique for estimating other types of property.
