



Office of Nevada State Treasurer Zach Conine

Unclaimed Property Division – First Time Filers

WHAT IS UNCLAIMED PROPERTY?

Unclaimed property, or abandoned 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.

WHO MUST REPORT UNCLAIMED PROPERTY?

All governmental entities, business organizations, and individuals, referred to as “holders” must 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.

WHEN ARE UNCLAIMED PROPERTY REPORTS DUE?

Reports are due **prior to November 1** for *non-insurance* entities, and **prior to May 1** for all insurance entities.

HOW DO HOLDERS REPORT UNCLAIMED PROPERTY?

1. REVIEW RECORDS

- Businesses (“holders”) must annually review their financial records to determine whether they are holding any funds, securities, or other properties that are unclaimed.
- If no unclaimed property is found, businesses must still prepare a “negative” report for submission.

2. PERFORM DUE DILIGENCE

- If the value of property being held is \$50 or more, written notice to property owners must be sent prior to filing.

3. ASSEMBLE REPORT

- After performing due diligence, holders must prepare a report listing any outstanding unclaimed property due to Nevadans. Reports must include all known owner details.

4. SUBMIT REPORT AND PAYMENT THROUGH THE UNCLAIMED PROPERTY DIVISION’S ONLINE REPORTING PORTAL

- Register and create a user account at <https://holder.nevadaunclaimedproperty.gov/>.
- Upload report and submit ACH debit payment.
- **Contact your financial institution to authorize ACH debit PRIOR to sending payments through the Portal. Your bank must be provided with Nevada’s company code (D886000022) or the payment will reject.**
- Reports and payment not submitted through the Portal will be subject to fees.
- Reports, properties, and payments submitted late will be subject to penalties and interest.

WHAT IF A HOLDER HAS NEVER REPORTED?

First-time filers may be eligible for participation in the Division’s Voluntary Disclosure Agreement (VDA) program. The objective of the program is to allow an unclaimed property holder to become compliant by reporting past due amounts and to establish internal control procedures to ensure compliance in the future. By entering into a VDA and by complying with the terms and conditions of the program, interest and penalties may be reduced or waived.

WHERE CAN HOLDERS FIND ADDITIONAL INFORMATION?

Holders are encouraged to read the Division’s Holder Reporting Manual, which can be accessed at the following link: http://www.nevadatreasurer.gov/uploadedFiles/treasurer.nv.gov/content/Unclaimed_Property/Forms/Holder/Holder_Reporting_Manual.pdf.

The Nevada State Treasurer’s Office Unclaimed Property Division is committed to assisting first-time filers establish and maintain compliance with reporting requirements. Please do not hesitate to reach out should you have any questions or comments:

Email: NVHolder@NevadaTreasurer.gov | Phone: 702-486-4140