



# Nebraska State Treasurer's Office Unclaimed Property Division

809 P Street, Lincoln, NE 68508-1390  
www.treasurer.org | 402-471-8497



## Holder Reporting Form

### Instructions for Complying with Nebraska's Disposition of Unclaimed Property Act

- Regarding any property belonging to another person, when the owner has not claimed it or when correspondence with the owner has been unsuccessful, the holder of the property is required to remit the property to the State, pursuant to Nebraska State Statute 69-1302-1310.
- If you have nothing to report, a negative report will only be accepted by submitting to our website at:  
<https://www.treasurer.org/up/upReporting.aspx>
- Reports and remittance are to be filed November 1 for the year ending the preceding June 30. Life insurance corporations must file by May 1 for the year ending the previous December 31.
- Remittance must accompany report. Make check payable to the State of Nebraska. If the total value of properties in your report is under \$10, you are not required to file a report, but should carry the properties over until the first year you have over \$10 to report.
- The aggregate amount for Nebraska is \$25.
- Due diligence is required on all items above the aggregate limit of \$25. A notification letter should be sent no less than 60 days and no more than 120 days before the reporting deadline.
- A holder may pay and deliver property before the property is presumed abandoned if the Treasurer approves a request submitted in writing by a holder. The Treasurer will only approve requests to escheat property before the appropriate dormancy period is reached if a holder has performed all due diligence requirements.
- Nebraska's dormancy period for holders is five years with the following exceptions:

|  |   |
|--|---|
| 1 year for wages, payroll, salary        | 3 years for mineral proceeds & mineral interest     |
| 1 year for commissions                   | 3 years for court deposits/public corporation funds |
| 2 years for dissolution/liquidation      | 3 years for credit memos                            |
| 2 years for demutualization proceeds     | 7 years for money orders                            |
| 3 years for unredeemed gift certificates | 15 years for traveler's checks                      |
| 3 years for utilities                    |   |
- All reports must be submitted electronically, by CD or our online reporting website. Two software options are available to create your file in the required format. Both options are free of charge.

UPExchange is a free web application for creating and submitting unclaimed property reports in the NAUPA II Electronic Reporting Standard. It is endorsed by NAUPA and is accessible from anywhere, with a standard Web browser, and with no software to install or maintain. If you need help creating your unclaimed property file, UPExchange provides support at [uphelp@eagletm.com](mailto:uphelp@eagletm.com) or 319-739-3557. You may access the software at the link below:

<http://www.byetm.com/upexchange/>

HRS Pro is a software package designed to assist holders in creating the NAUPA II formatted file required by the Unclaimed Property Division. This software can be downloaded from the following website:

<http://www.wagers.net/hrs/>

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# Property Codes

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## Verification & Checklist

This list includes, but is not limited to, those items which are covered by the Nebraska Unclaimed Property Act. All of the following types of property MUST be reported if they have remained unclaimed for five years (please note exceptions).

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### ACCOUNT BALANCES - 5 Years

AC01 Checking Accounts  
AC02 Savings Accounts  
AC03 Matured CD or Savings Certificate  
AC04 Christmas Club Account  
AC05 Money on Deposit to Secure Fund  
AC06 Security Deposits  
AC07 Unidentified Deposits  
AC08 Suspense Accounts  
AC99 Aggregate Account Balances

### UNCASHED CHECKS - 5 Years

CK01 Cashier's Checks  
CK02 Certified Checks  
CK03 Registered Checks  
CK04 Treasurer's Checks  
CK05 Drafts  
CK06 Warrants  
CK07 Money Orders - 7 years  
CK08 Traveler's Checks - 15 Years  
CK09 Foreign Exchange Checks  
CK10 Expense Checks  
CK11 Pension Checks  
CK12 Credit Checks  
CK13 Vendor Checks  
CK14 Checks Written Off to Income  
CK15 Outstanding Official Checks  
CK16 CD Interest Checks  
CK99 Aggregate Uncashed Checks

### MISCELLANEOUS CHECKS & INTANGIBLE PROPERTY - 5 Years

MS01 Wages, Payroll, Salary - 1 year  
MS02 Commissions - 1 year  
MS03 Worker's Compensation Benefits  
MS04 Payment for Goods & Services  
MS05 Customer Overpayments  
MS06 Unidentified Remittances  
MS07 Unrefunded Overcharges  
MS08 Accounts Payable  
MS09 Credit Balances & Accounts Receivable  
MS10 Discounts Due  
MS11 Refunds Due  
MS12 Unredeemed Gift Certificates - 3 years  
MS13 Unclaimed Loan Collateral  
MS14 Pension & Profit Share Plans (IRA,KEOGH)  
MS15 Dissolution/Liquidation - 2 years  
MS16 Miscellaneous Outstanding Checks  
MS17 Miscellaneous Intangible Property  
MS18 Suspense Accounts  
MS19 Credit Memo - 3 Years  
MS99 Aggregate Miscellaneous Property

### COURT DEPOSITS/PUBLIC CORP. FUNDS - 3 Years

CT01 Escrow Funds  
CT02 Condemnation Awards  
CT03 Missing Heirs' Funds  
CT04 Suspense Accounts  
CT05 Other Court Deposits  
CT99 Aggregate Court Deposits

### SECURITIES - 5 Years

SC01 Dividends  
SC02 Interest (Bond Coupons)  
SC03 Principal Payments

SC04 Equity Payments  
SC05 Profits  
SC06 Funds Paid to Purchase Shares  
SC07 Funds for Stocks/Bonds  
SC08 Shares of Stock  
SC09 Cash for Fractional Shares  
SC10 Unexchanged Stock of Successor Corp.  
SC11 Other Certificate of Ownership  
SC12 Underlying Shares /Outstanding Certificates  
SC13 Funds for Liquidation /Redemption  
SC14 Debentures /Bonds /Coupons  
SC15 US Government Securities  
SC16 Mutual Fund Shares  
SC17 Warrants (Rights)  
SC18 Matured Bond Principal  
SC19 Dividend Reinvestment Plans  
SC20 Credit Balances  
SC99 Aggregate Securities

### SAFE DEPOSIT ITEMS - 5 Years

SD01 Safe Deposit Box Contents  
SD02 Safekeeping Items  
SD03 Other Tangible Property  
SD04 Unclaimed Loan Collateral

### MINERAL PROCEEDS & MINERAL INTEREST - 3 Years

MI01 Net Revenue Interest  
MI02 Royalties  
MI03 Overriding Royalties  
MI04 Production Payments  
MI05 Working /Royalty Interest  
MI06 Bonuses  
MI07 Delay Rentals  
MI08 Shut-in Royalties  
MI09 Minimum Royalties

### INSURANCE - 5 Years

IN01 Individual Policy Benefits or Claim Payments  
IN02 Group Policy Benefits or Claim Payments  
IN03 Proceeds Due Beneficiaries  
IN04 Proceeds from Matured Policies, Endowments, Annuities  
IN05 Premium Refunds  
IN06 Unidentified Remittances  
IN07 Other Amounts Due under Policy Terms  
IN08 Agent Credit Balances  
IN10 Demutualization Proceeds - 2 years  
IN99 Aggregate Insurance

### TRUSTS, INVESTMENTS & ESCROW ACCOUNTS - 5 Years

TR01 Paying Agent Accounts  
TR02 Undelivered or Uncashed Dividends  
TR03 Funds Held in Fiduciary Capacity  
TR04 Escrow Accounts  
TR05 Trust Vouchers  
TR99 Aggregate Trust Property

### UTILITIES - 3 Years

UT01 Utility Deposits  
UT02 Membership Fees  
UT03 Refunds or Rebates  
UT04 Capital Credit Distributions  
UT99 Aggregate Utility Property  
ZZZZ Properties Not Identified

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# Owner Type & Relationship Codes

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## Owner Type

- 1 Individual
- 2 Unincorporated Business
- 3 Estate
- 4 Corporation
- 5 Partnership
- 6 Aggregate Items
- 7 Unknown Owners
- 8 VIP/Non-publishable

## Relationship Code

- AD Administrator
- AF Attorney for
- AG Property is an Aggregate
- AN And
- AO And/Or
- BF Beneficiary
- BU Business
- CC Co-Conservator
- CF Custodian for
- CN Conservator
- CU Custodian
- ES Estate of
- EX Executor or Executrix
- FB For the Benefit of
- GR Guardian for
- HR Heirs
- IN Individual Owner
- JC Common, Joint Tenant
- JT Joint Tenancy w/Right
- OR Or
- PA Payee
- PO Power of Attorney
- PR Personal Representative
- RE Remitter
- SO Sole Owner
- TE Trustee
- TU Trust
- UG Uniform Gifts to Minor
- UN Unknown

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# Holder Reporting Form

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<<< THIS PAGE MUST BE INCLUDED WITH YOUR REPORT >>>

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Company or Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Federal Tax ID#: \_\_\_\_\_

State of Incorporation: \_\_\_\_\_ Date of Incorporation: \_\_\_\_\_

Report for Period Ending: \_\_\_\_\_

Contact Person for Report: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

What form will your report be remitted?

I submitted my report at <https://www.treasurer.org/up/upReporting.aspx>

My report is enclosed on a CD

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**Previous Holder Information:** (Only applicable if there has been a name change, merger, etc.)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Federal ID Number: \_\_\_\_\_ Date of Acquisition / Name Change: \_\_\_\_\_

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Did you file a report of Unclaimed Property last year? **YES** **NO**

If yes, please provide amount and date remitted: \_\_\_\_\_  
Amount Date

If no, please explain: \_\_\_\_\_

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# Holder Reporting Form

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<<< THIS PAGE MUST BE INCLUDED WITH YOUR REPORT >>>

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Place a checkmark by the category which most closely describes your organization:

|                     |                            |                        |
|---------------------|----------------------------|------------------------|
| Banking/Trust       | Other Business Association | Schools, Colleges      |
| Savings & Loan      | Retail                     | Churches               |
| Credit Union        | Construction               | Health Care Facilities |
| Life Insurance      | Services                   | Government             |
| Other Insurance     | Manufacturing              | Utilities / Cable      |
| Mutual Funds        | Transportation             | Reciprocal             |
| Finance/Investments | Oil & Gas                  |                        |

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**If you are a non-insurance entity:**

**If you are an insurance entity:**

List number of shareholders: \_\_\_\_\_

List number of policies in force: \_\_\_\_\_

List dollar volume of sales for last fiscal year:

List dollar volume of sales for last fiscal year:

\_\_\_\_\_

\_\_\_\_\_

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State of \_\_\_\_\_ County of \_\_\_\_\_

I, \_\_\_\_\_, Being first duly sworn on oath depose and state that I have caused to be prepared and have examined this report consisting of \_\_\_\_\_ pages totaling \$ \_\_\_\_\_ as to property presumed abandoned under the Nebraska Unclaimed Property Act for the year ending as stated; that I am duly authorized by the holder herein to execute this report; and I believe that said report is true, correct and complete as of said date, exception for such property as has ceased to be abandoned.

Signature of Company Representative: \_\_\_\_\_

Title of Company Representative: \_\_\_\_\_

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Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

(Please place Notary Seal here)

Signature of Notary: \_\_\_\_\_

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**MAILING ADDRESS:** Nebraska State Treasurer  
Unclaimed Property Division  
809 P Street  
Lincoln, NE 68508-1390

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# Stock and Mutual Fund Reporting Form

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<<< THIS PAGE MUST BE INCLUDED IF YOUR REPORT INCLUDES SHARES OF STOCK OR MUTUAL FUNDS >>>

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Transfer shares into the State of Nebraska's account at UBS Financial Services. All shares need to be registered under the name, Nebraska State Treasurer's Office.

- Only remit shares for Nebraska owners.
- Do not remit fractional shares of stock. Liquidate fractional shares and remit the proceeds.
- Dividends and capital gains must be paid in cash only. No new shares should be reinvested in State of Nebraska accounts once reported November 1 or May 1. The number of shares remitted must match the number of shares listed on your unclaimed property report.

**MAILING ADDRESS:** Nebraska State Treasurer  
Unclaimed Property Division  
809 P Street  
Lincoln, NE 68508-1390

FEIN: 47-0491233  
DTC: 0221  
ACCOUNT NUMBER: VS 67641

## STOCK

Name of Security: \_\_\_\_\_

CUSIP: \_\_\_\_\_

SYMBOL: \_\_\_\_\_

Number of Shares: \_\_\_\_\_

Date stock will be transferred to the State Treasurer's Office: \_\_\_\_\_

Contact Person for Report: \_\_\_\_\_ Phone: \_\_\_\_\_

Form shares will be transferred:

DTC      Physical Certificate      Book Entry (List Account #): \_\_\_\_\_

Other (Please explain): \_\_\_\_\_

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If your report includes more than one security, please use the template provided at the following address:

<http://www.treasurer.org/up/UPOnlineReporting/Stocks.xls>

Please email a copy of this form to the following email address before your report is remitted to the Unclaimed Property Division:

[nst.upsecurities@nebraska.gov](mailto:nst.upsecurities@nebraska.gov)

Thank you.

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# Stock and Mutual Fund Reporting Form, continued

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<<< THIS PAGE MUST BE INCLUDED IF YOUR REPORT INCLUDES SHARES OF STOCK OR MUTUAL FUNDS >>>

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## MUTUAL FUNDS

Fund Family: \_\_\_\_\_

Fund Name: \_\_\_\_\_

CUSIP: \_\_\_\_\_

SYMBOL: \_\_\_\_\_

Contact Person for Report: \_\_\_\_\_ Phone: \_\_\_\_\_

Will the shares be transferred into the State of Nebraska's UBS account?

Yes

Date shares will be transferred to the State Treasurer's Office: \_\_\_\_\_

No

If no, please include the following:

Fund Number: \_\_\_\_\_

Account Number: \_\_\_\_\_

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If your report includes more than one security, please use the template provided at the following address:

<http://www.treasurer.org/up/UPOnlineReporting/MutualFunds.xls>

Please email a copy of this form to the following email address before your report is remitted to the Unclaimed Property Division:

[nst.upsecurities@nebraska.gov](mailto:nst.upsecurities@nebraska.gov)

Thank you.