



Nebraska State Treasurer's Office Unclaimed Property Division

809 P Street
Lincoln, NE 68508-1390



Holder Report for Unclaimed Property

Please review your records to determine if you have any of the items on Form UP-1 (on page 2). If you do have property to report, please provide all of the owner information you have including social Security number, date of birth and last known address.

If you have any questions or need assistance in completing the forms, please do not hesitate to contact us at 402.471.8497.

Respectfully,

Shane Osborn
Nebraska State Treasurer

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

- If you have nothing to report, it is not necessary to return this form, but a negative report will be accepted if submitted.
- Reports and remittance are to be filed each November 1st for the year ending the preceding June 30th. Life insurance corporations must file by May 1st for the year ending the previous December 31st.
- Remittance must accompany report. Make check payable to the State of Nebraska. The aggregate amount for Nebraska is under \$25. You are not required to file a report with a total value of less than \$10.
- Nebraska's Dormancy period for holders is five years for all property with the following exceptions:

1 year for payroll	3 years for gift certificates	3 years for court/public corporation funds
2 years for dissolutions	3 years for Utility deposits	7 years for money orders
2 years for demutualization proceeds	3 years for mineral proceeds	15 years for travelers checks
- All securities must be registered in the street name Nebraska State Treasurer's office.
- All reports with more than 5 property owner names must be submitted via disk or CD in HRS Pro format. Please visit <http://www.wagers.net/hrs/> for free software.
- A holder may pay or deliver property before the property is presumed abandoned if all due diligence requirements are met.

WHO MUST REPORT

Any holder of property belonging to another person when the owner has not claimed it, or if correspondence with the holder had been unsuccessful and returned in the mail.

HOW TO REPORT (Report form UP-2)

This form is used to report individual items of unclaimed property. The report is to be completed and mailed with the UP-1 by November 1 (Mat if you are a life insurer). The property which is to be reported includes the list on UP-1. **Please provide as much identifying information as you can.**

REPORT YEAR: Enter the year-end dates. June 30 for everyone except life insurers (December 31).

COLUMN ENTRIES:

COLUMN 1: Enter the property description of each item. If possible, use the descriptions listed on UP-1.

COLUMN 2: Enter the ID number of the property, such as account number, policy number and similar items.

COLUMN 3:

a) List in **alphabetical order** last name, first name and middle initial or name if available. Be sure to include information which would aid in identification such as Jr., Sr., Miss, Dr., etc. after the middle name.

b) Corporate title and the like should be entered exactly as adopted.

c) if a single item has two or more owners, the names and addresses of both must be shown along with the relationship (e.g., "Trustee for", "or", "and", "Cust. for _____ UGMA-NE", etc.)

d) List the complete address, **including the zip code**

e) When reporting certified or cashier's checks, list the names and addresses of both the remitter and payee, specifying each. In the case of money orders and travelers checks, only the identification number is required.

COLUMN 4: Enter the owner's social security of Federal ID number and date of birth if known

COLUMN 5: The "date of customer's last transaction" is that of the last deposit or withdrawal made by the owner

COLUMN 6: List the amount due the owner. This includes all interest earned on deposits through November 1 of the reporting year (service charges are listed in column 7). In the case of stocks and bonds, the number of shares should be listed. For all safe deposit box contents or other safekeeping depositories, copies of the notarized inventories of the contents must be attached as part of the report. *The report should be sent separately from the contents.*

COLUMN 7: If service charges, deductions, withholdings, or discontinued interest payments have been made, the holder shall include or attach a copy of the contract authorizing such charges or discontinues payments. The amount of service charges deducted from each item should be entered in. When service charges equal or exceed the value of the property, this information must be reported.

COLUMN 8: Enter the amount due the owner. Enter the column totals at the bottom of each column. If your report is longer than one page, enter the grand totals for the entire report on the last page submitted with the report.



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Form UP-1 Report of Unclaimed Property

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). Please use these listed property codes on Form UP-2

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

MISCELLANEOUS CHECKS and 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 Misc. Outstanding Checks
MS17 Misc. Intangible Property
MS18 Suspense Accounts
MS99 Aggregate Miscellaneous Property

COURT DEPOSITS - 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)
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 of 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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Holder Information

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: _____ E-Mail: _____

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: _____

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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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 | |

If you are a non-insurance entity:

If you are an insurance company:

List your 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: _____

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: _____

Subscribed and sworn to before me
this _____ day of _____, 20__

(Please Place
Notary Seal Here)

Signature of Notary: _____

Mailing Address:

Nebraska State Treasurer
Unclaimed Property Division
P.O. Box 94788 - Capitol Building
Lincoln, NE 68509

Delivery Address:

Nebraska State Treasurer
Unclaimed Property Division
809 P Street
Lincoln, NE 68508-1390

