

New Mexico  
Taxation and Revenue Department

**UNCLAIMED PROPERTY REPORT  
HOLDER'S FILING KIT**

Unclaimed Property Office | P.O. Box 25123 | Santa Fe, New Mexico 87504-5123 | 505-827-0668 |  
[Unclaimed.Property@tax.nm.gov](mailto:Unclaimed.Property@tax.nm.gov)

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**FORMS PROVIDED IN PACKET**

- RPD-41201, *NM Report of Unclaimed Property*
- Unclaimed Property Retention Period and Property Type Codes Schedule
- RPD-41202, *List of Owners of Unclaimed Property*
- RPD-41203, *List of Owners of Unclaimed Stocks and Other Securities*
- RPD-41204, *List of Unclaimed Contents of Safe Deposit Boxes or Other Safekeeping Repositories*
- RPD-41205, *Holder's Negative Report*
- RPD-41206, *Holder's Request for Reimbursement*

# GENERAL INFORMATION

## HOW TO USE THIS MANUAL

This manual has been prepared to assist you in filing your unclaimed property reports with the New Mexico Taxation and Revenue Department's (Department) Unclaimed Property Office (UPO). It does not address legal issues relating to unclaimed property, nor does it describe all types of property which must be reported. It will, however, provide instructions for reporting the more common types of abandoned property.

*General Information* gives an overview of unclaimed property reporting and provides basic information such as when to report.

The *Property Specific Reporting* section discusses some of the more common types of unclaimed property.

*Frequently Asked Questions* from unclaimed property holders, such as the bank or business you represent, are answered.

Reports must be filed on or before November 1 of each year for the twelve months next preceding July 1 of that year, but a report with respect to a life insurance company must be filed on or before May 1 of each year for the calendar year next preceding. Tangible property held in a safe deposit box or other safekeeping depository may not be delivered to the administrator until one hundred twenty (120) days after filing the report required by Section 7-8A-7 NMSA 1978 of the Uniform Unclaimed Property Act [7-8A-1 to 7-8A-31 NMSA 1978].

After property has been delivered to the UPO, the holder should refer owners to UPO to handle their claim. The UPO's goal is to reunite as many people as possible with their unclaimed property. Once the holder has delivered remittance to our office, unclaimed property owners may file a claim at any time thereafter. There is not a time limit.

An option does exist for you the holder to pay the claimants directly, and file for reimbursement from the UPO. The holder must file on Form RPD-41206, *Holder's Request for Reimbursement* and provide proof the owner has been reimbursed the funds.

## YOUR RESPONSIBILITIES AS A HOLDER

**The New Mexico Report of Unclaimed Property requires that you provide your Federal Tax ID, current address, contact person, phone number and E-mail address.**

It is the holders responsibility to keep UPO advised of a current address and any changes in the contact person or unit responsible for filing reports. All correspondence should

include your Federal Employer Identification Number (Federal ID number).

The UPO is always available to assist you with special reporting problems. For questions, please call 505-827-0668, email [Unclaimed.Property@tax.nm.gov](mailto:Unclaimed.Property@tax.nm.gov) or write Taxation and Revenue Department, Attn: Unclaimed Property Office P. O. Box 25123, Santa Fe, NM 87504-5123 for assistance.

### Retention of Records

All holders are required to retain records of unclaimed property for **ten (10) years**. You may be contacted periodically by the UPO to verify previously reported information.

### Notice to Owners (Due Diligence)

The New Mexico Unclaimed Property Act requires you to send written notice to the apparent owner at the owner's last known address not more than one hundred twenty (120) days before filing the report.

### Negative Reports

If the holder has no unclaimed property to report, the holder will need to file Form RPD-41205, *Holder's Negative Report*, on November 1, or May 1 for life insurance companies. Whenever possible, the negative reports should be filed online at <https://holdernm.unclaimedproperty.com/>

Starting May of 2022, negative report filing is no longer required from out-of-state holders who filed negative reports for the past three consecutive years. However, the holder is able to file the negative reports if they would like to.

If the holder never acquired unclaimed property and currently does not have funds to report, **do not** file the negative report.

### Supplemental Reports

If you find it necessary to file a supplemental report at any time, do not combine the report with any previously reported accounts. Prepare a new report and indicate in a cover letter that it is a supplemental filing.

### Electronic Filing

Whenever possible, the UPO encourage all holders to report their unclaimed property to the UPO electronically online at <http://holdernm.unclaimedproperty.com/>. The Department will ONLY accept electronic data in the NAUPA (National Unclaimed Property Administrators) format. Note: The UPO no longer accepts electronic media such as USB Drive or compact disks. Effective July 1, 2006, all reports containing more than 25 properties are required to be submitted electronically. If you

would like more information about electronic reporting, please call 505 827-0668 or email [unclaimed.property@state.nm.us](mailto:unclaimed.property@state.nm.us).

### Computer Printouts

Computer listings cannot be accepted in lieu of the approved reporting forms unless all required data fields are included on the printout. Property type codes must appear on the printout. Refer to the forms and instructions for a listing of the approved codes. Electronic Filing is encouraged as much as possible. See *Electronic Filing*.

### Additional Forms

You can locate additional forms on our website here <https://www.tax.newmexico.gov/forms-publications/> in the "Unclaimed Property" folder or you may photocopy the blank forms. The Department does encourage you to file your forms electronically whenever possible, please see *Electronic Filing*.

### Aggregate Reporting

Individual owner accounts of less than \$50 may be reported as aggregate. If the holder wishes to avoid the UPO contacting them each time an owner files a claim for under \$50, the holder may want to list each individual owner separately.

### Failure to Report

A holder who fails to report, pay or deliver property within the time prescribed by the Uniform Unclaimed Property Act shall pay interest at the computed daily rate established by the U.S. Internal Revenue Code (IRC) on the property or value thereof from the date the property should have been reported, paid or delivered.

The IRC rate changes quarterly, and is announced by the Internal Revenue Service in the last month of the previous quarter. The annual and daily interest rate for each quarter will be posted on our website at <https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/>.

## FILING FOR REIMBURSEMENT AND REFUNDS

There are two types of payments the UPO will make to holders after they have remitted their unclaimed property. The most common type is a reimbursement; the second type is a refund.

**REIMBURSEMENT:** In this process, a holder decides to pay an owner and then files a claim with the UPO for reimbursement. We encourage the holder to use the reimbursement process for those customers and owners demanding immediate payment or reinstatement of their accounts. The UPO make every effort to respond to your request as quickly as

possible. To obtain reimbursement the holder must complete and properly execute Form RPD-41206, *Affidavit by Holder for Return of Property Presumed Unclaimed*.

After we receive your affidavit, a check will be mailed to you approximately within ninety (90) days.

**REFUND:** Refunds are made to holders who have overpaid their unclaimed property reports. The overpayments are usually due to accounting errors or other mistakes made during the preparation of reports. To file for a refund, write a letter to the UPO, explain the error or mistake, and include an amended report. The refund will be processed within ninety (90) days after the holder has satisfactorily documented the overpayment.

## ASSISTING CLAIMANTS

Unclaimed property owners may contact the holder after the property has been remitted to the UPO. These owners should be referred to the UPO.

When the reimbursement process is not possible, direct potential claimants should initiate a claim by going to <https://missingmoney.com>, calling 505-827-0668, or writing:

Taxation and Revenue Department  
Attn: Unclaimed Property Office  
P. O. Box 25123  
Santa Fe, NM 87504-5123

For more information on filing a claim please see our website <https://www.tax.newmexico.gov/individuals/what-is-unclaimed-property/file-a-claim/>.

### How Claims are Processed

One objective of the UPO is to process and pay all unclaimed property claims within ninety (90) days. Claimants are required to provide the UPO with sufficient proof and documentation to substantiate ownership and entitlement for payment.

Proof provided by claimants is compared with owner information and property descriptions provided by the reporting company or institution. When preparing your report, assume each owner you list is a potential claimant. **It is essential that all available information which identifies owners and properties be listed on your report to the UPO.**

*Social security numbers, last known addresses, and property descriptions are three items used to verify ownership during the claims process. Providing this and other descriptive information on your report will reduce the need for the UPO to contact you for additional information during the claims process.*

# PROPERTY SPECIFIC REPORTING

## FINANCIAL INSTITUTIONS

Financial institutions include, but are not limited to, savings and loan associations, building and loan associations, industrial banks, other banking organizations and credit unions.

When unclaimed properties are held for the appropriate dormancy periods, include them on the next unclaimed property report filed with the UPO. The dormancy periods are determined by the property types.

### DORMANCY PERIODS

**FIVE-YEAR PROPERTIES:** All types of demand deposit accounts and savings accounts have five-year dormancy periods. Abandoned safe deposit box contents and matured certificates of deposit are also reportable after five years of inactivity.

Other types of unclaimed property reportable by financial institutions include, but are not limited to, all types of uncashed checks; trust-related properties, investments and escrow accounts; all types of securities-related properties; other sums payable under pension and profit-sharing plans; safekeeping properties; and miscellaneous types of unclaimed property such as unidentified remittances. See *Unclaimed Property Retention Period & Property Type Codes Schedule*.

**ONE-YEAR PROPERTIES:** Employee wages - See *Unclaimed Property Retention Period & Property Type Codes*.

### **Non-Return Mail**

The non-return of mail does not constitute activity on an account. In other words, financial institutions cannot assume it knows the whereabouts of customers just because the post office did not return their customers monthly statements. When reviewing records for dormant accounts, remember to look for the last debit or credit generated by the owners.

### **Reporting Certificates of Deposit**

The dormancy period for matured certificates of deposit is five years. The dormancy period begins on the day following the first maturity of the certificates - that is, the day following the end of the first term. Thus, certificates of deposit must be reported five years from the dates the owners were first able to recover the funds without penalties.

When remitting automatically renewable certificates of deposit, you may hold the funds on November 1, waiting to remit on the date of next maturity. This option is available if the financial institutions wish to avoid charging the owners interest and or penalties for early withdrawal under the current terms.

Interest earned on certificates of deposit must be reported five years from the date it was payable. However, if the owners

instructed that interest be added to the principal amounts of the certificates, the interest must be reported with the principal five years from the date of first maturity.

**Don't Forget:** If certificates of deposit owners have other active accounts with the financial institution, do not report or remit their dormant certificates.

### **Reporting Individual Retirement Accounts**

Individual Retirement Accounts (IRAs) have a dormancy period of three years. The dormancy period begins no later than the date the owner of the IRA reaches age 70-1/2 which is the mandatory distribution date under federal law. Thus, the dormancy period commences the day after the owner reaches the age of 70-1/2 years. Any individual retirement accounts dormant for more than three years on June 30 should be included on the November 1 report. If some event, such as death of the owner occurs prior to the owner reaching age 70-1/2, commence the dormancy period from the date of the owner's death.

### **Trust Properties**

If you have trust properties to report, remember to list beneficiaries of trusts as primary owners. For instance, we will publish the names of minor children on accounts held under the Uniform Gift to Minors Act (UGMA).

If the trust properties you hold are securities-related, you must complete Form RPD-41203, *List of Owners of Unclaimed Stock and Other Securities*.

Any personal trust properties which are not securities-related may be reported on the regular reporting Form RPD-41202, *List of Owners of Unclaimed Property*.

If you are holding any properties in safekeeping for trust customers, report them in the same manner as safe deposit box contents. Refer to the *Reporting Safe Deposit Box Contents or Safekeeping Property*.

### **Corporate Trust Properties**

Corporate trust properties are to be reported on Form RPD-41203, *List of Owners of Unclaimed Stock and Other Securities*. The following rules should be observed when reporting corporate trust properties:

1. List minor children as primary owners of properties on UGMA accounts. The trustees should be listed as additional owners.
2. If you are reporting bearer bonds or unclaimed interest on the bonds, the owners of the properties should

be listed as unknown. Complete descriptions of the bonds must be provided in the description field.

3. When reporting bond interest, list all outstanding coupon numbers in the description field.
4. If you are reporting dividends received in nominee name, the stock issues must be listed in the description field. The owners must be listed as unknown.
5. If you are remitting underlying shares, shares returned by the post office (RPO shares), or both, please combine all shares of the same issue and class in one certificate. Your report, however, must reflect the number of shares which are underlying and the number which are RPO for each of the owners.
6. Please begin the registration change process early enough so that securities are delivered to the UPO no later than November 1.

### Reporting Unclaimed Loan Collateral

Unclaimed loan collateral should be reported five years after the date the loan was paid in full. It should be reported using property type codes from the back of Form RPD-41201, *New Mexico Report of Unclaimed Property*. **When reporting unclaimed loan collateral, refer to the safe deposit boxes instructions below.**

### Reporting Safe Deposit Box Contents or Safekeeping Property (includes unclaimed loan collateral)

On November 1 of each year, report to the UPO safe deposit box contents, safekeeping properties, loan collateral, and any other tangible properties that have remained unclaimed by the owners for more than five years. Use Form RPD-41204, *List of Unclaimed Contents of Safe Deposit Boxes or Other Safekeeping Repositories*, to report these items.

The five-year dormancy period for safe deposit box(es) contents begins from the date the last rental payment expired. DO NOT send the contents of safe deposit box(es) along with the report. You must wait 120 days after filing Form RPD-41204 with the UPO before you can deliver the items to the UPO (7-8A-8 NMSA 1978). This postmark date of receipt is the filing date of the report.

All contents MUST be inventoried and listed on Form RPD-41204, *List of Unclaimed Contents of Safe Deposit Boxes or Other Safekeeping Repositories*. Any items that have, or may have, a monetary value should be inventoried separately. If you have letters, slips of papers, pictures, or items of a personal nature, these may be inventoried together.

Two copies of the inventory must accompany the contents of each box. Include the box or account numbers and owner names on each inventory sheet, as well as the name of the

financial institution. Place each original inventory inside the corresponding owner envelope. **Attach the second copy of the inventory to the outside of each box to correspond with owner contents.** Insure that your company name and report date is on the outside of each box.

1. **Securities -** Securities include stock certificates, government bonds, interest coupons, etc. When describing securities-related properties, include the registered owners' names, issuing companies, and number of shares.
2. **Firearms and Controlled Substances - Please advise the UPO when firearms or controlled substances are enclosed prior to delivery.**

Mail or deliver the contents to the UPO on your designated delivery date. Courier service is not required but is suggested when your contents include valuables. If you choose to deliver property by the U.S. Postal Service, the property should be sent certified, return receipt requested.

Please **mail** to:

Taxation and Revenue Department  
Attn: Unclaimed Property Office  
P. O. Box 25123  
Santa Fe, New Mexico 87504-5123

Please **deliver** to:

Taxation and Revenue Department  
Attn: Unclaimed Property Office  
Manuel Lujan Building  
1200 South St. Francis Drive  
Santa Fe, New Mexico 87504

For deliveries, please call or email the UPO to set up an appointment for the delivery. For questions, please call 505-827-0668 or email [unclaimed.property@tax.nm.gov](mailto:unclaimed.property@tax.nm.gov).

## REPORTING SECURITIES OR SECURITIES RELATED CASH

Securities or securities-related cash are to be reported on Form RPD-41203, *List of Owners of Unclaimed Stock and Other Securities*.

### General Rules for Reporting

1. Do not aggregate cash dividends or any other property type which involves a periodic distribution to the owner.
2. List the minor child as the primary owner of the property on a Uniform Gift to Minors Act (UGMA) account. The trustee should be listed as an additional owner.

3. If you are reporting bearer bonds or unclaimed interest on the bonds, the owner of the property should be listed as unknown. A complete description of the bond, including bond number, must be provided in the description field.
4. When reporting bearer bond interest, the description field should include the outstanding coupon numbers.
5. The stock issue must be listed in the description field if you are reporting dividends received in nominee name. The owner must be listed as unknown.
6. If you are remitting underlying shares, shares returned by the post office (RPO share), or both, please combine all shares of the same issue and class in one certificate. Your report, however, must reflect the number of shares which are underlying and the number which are RPO for each owner.
7. Please direct the appropriate transfer agent to begin the registration process. **Securities must be delivered to Mellon Security Trust Company no later than November 1.**

## REPORTING AND DELIVERY OF SECURITIES PROPERTY

Two days prior to delivery, you MUST fax 505-827-1759 or email [unclaimed.property@tax.nm.gov](mailto:unclaimed.property@tax.nm.gov) an *Intent to Deliver* to our custodian – see instructions below.

All Direct Transfer Company (DTC) eligible shares MUST be deposited through DTC as follows:

Nominee Name: Land of Enchantment & Co.  
FEIN: 30-0187546  
DTC Participant #901  
Agent Bank # 26500  
Account # 822472

Register Dividend Reinvestment Plan (DRP) Shares, Book Entry Shares or Direct Registration Shares as follows:

Nominee Name: Land of Enchantment & Co.  
FEIN: 30-0187546  
c/o Avenu Insight & Analytics  
100 Hancock Street, 10th floor  
Quincy, MA 02171

\*Please set up DRP account to allow dividends to be paid in cash.

For your report to be complete, a confirmation statement showing Hare & Co. as the owner of the shares must accompany your Report of Unclaimed Property.

If the security is not DTC eligible and a physical certificate is the only mechanism for delivery, the holder must obtain approval from our custodian, Avenu Insights & Analytics, prior to sending. A request can be sent to [upch.custody@avenuinsights.com](mailto:upch.custody@avenuinsights.com). All physical certificates must be registered as follows:

Nominee Name: HARE & CO FBO State of New Mexico  
FEIN# 13-6062916  
c/o DTC BNY Mellon/Branch Deposit Dept A/C 822472  
– State of New Mexico  
570 Washington Blvd 5th Floor  
Jersey City, NJ 07310

### Register and deliver physical certificates as follows:

Certificates must be registered as shown below. A photocopy of the certificate should be delivered with your report and the original certificate sent to our custodian. Please be advised that certificates registered incorrectly will be returned to you for re-registration and your report will be considered incomplete. Register in Nominee Name: Hare & Co, FEIN: 13-6062916. Deliver certificates to:

BNY Mellon/Branch Deposit Department  
570 Washington BLVD-5th Floor  
Jersey City, NJ 07310  
Attn: BNY Mellon/Branch Deposit Department  
For further credit to account #822472

### Open End Mutual Fund

Mutual Fund Accounts held for the State of New Mexico must be open in advance. Avenu will provide the account numbers for all mutual funds to be transferred into the state's account. Please contact Avenu at [UPCH.Custody@avenuinsights.com](mailto:UPCH.Custody@avenuinsights.com) to obtain the account numbers no later than 3 business days prior to attempting delivery.

For Open-End Mutual Funds, fund account numbers must be obtained from our Custodian in advance in order to affect the transfer. Contact our Custodian at [upch.custody@avenuinsights.com](mailto:upch.custody@avenuinsights.com) at least five business days prior to the transfer to obtain. The accounts should be registered as follows:

Nominee Name: MAC & CO FBO State of New Mexico  
Account # 822472  
FEIN# 23-6019000  
500 Grant Street Room 151-1010  
Pittsburgh, PA 15219-2502

Interested party statements for Open-End Mutual Funds should be sent to:

Avenu Insights & Analytics  
C/O Custody Department  
100 Hancock Street, 10th Floor  
Quincy MA 02171

### For ALL stock and mutual fund remittances:

Two days prior to actual delivery, fax an *Intent to Deliver List* of the securities to: Avenu Unclaimed Property Clearinghouse at 617-722-9660, (Attn: Loreta Pengo if a DRP, DTC, or Mutual Fund) and to the UPO at 505-827-1759. This list should include CUSIP numbers, number of shares, issue names and if a physical certificate, a certificate number and registration for each security to be delivered; if a DTC delivery, the delivering party's DTC number; and if a Dividend Reinvestment or Mutual Fund account, the account number and TIN for the issuer.

Avenu will provide account numbers for all mutual funds that will be transferred to the state's account. Please contact Marsela Strakosha at 617-371-9914 to obtain account numbers 48 hours prior to attempting delivery.

If the fund chooses to establish new account numbers and register mutual funds as indicated below, please ensure to provide a detailed list 48 hours in advance to [UPCH.Custody@avenuinsights.com](mailto:UPCH.Custody@avenuinsights.com). This list should contain CUSIP number, name of the fund, share amount and the account number at the fund. **NOTE:** All new accounts should be set up with Phone Privileges.

## PROPERTY REPORTED BY INSURANCE COMPANIES

### Reporting Deadlines (See the *Unclaimed Property Retention Period and Property Type Codes Schedule*)

"Insurance Company" means an association, corporation, or fraternal or mutual benefit organization, whether or not for profit, engaged in the business of providing life endowments, annuities, or insurance, including accident, burial, casualty, credit life, contract performance, dental, disability, fidelity, fire, health, hospitalization, illness, life, malpractice, marine, mortgage, surety, wage protection, and workers' compensation insurance.

Insurance companies reporting non-life properties should follow the general guidelines for reporting. However, additional information that will assist in identifying the owners should be listed in Funds Description. Holders must specify in the description field the types of insurance they are reporting. Use the abbreviation **AH** for accident and health insurance and **PC** for property and casualty insurance.

All descriptive information listed in the description field should be preceded by abbreviations which indicate what you are describing. Please refer to the list on this page.

ABBREVIATIONS	
AH	Accident & Health
BENF	Beneficiary
CK	Check
DRFT	Draft
L	Life Insurance
DOB	Date of Birth
ENDW	Endowment
GRP	Group Policy
INS	Insured
MAT	Matured Policy
PC	Property & Casualty
PDUP	Paid-up Policy
POL	Policy Number

## REPORTING MINERAL PROCEEDS

### Determining What Property to Report

The dormancy period for unclaimed mineral proceeds is five years. Review your records as of June 30th of the current year and report all property which has not had owner-generated activity. Once an owner has been listed on a report, do not include continuing payments due on the same property on reports for subsequent years.

### Aggregate Reporting of Mineral Proceeds

Please do not aggregate amounts less than \$50 on your report. An owner having interests in more than one well or lease of less than \$50 should be listed only once on your report with the net amount due for all properties combined in one total. **If the net amount due an owner on all leases is a negative, do not include it on your report.**

### Amounts to Report

The amount to be reported is the total due to the owners as of the close of business on June 30.

### Other Types of Property Which Must be Reported by Oil & Gas Companies

Oil and gas companies are required to report other types of property besides mineral proceeds. The *Unclaimed Property Retention Period and Property Type Codes Schedule* should be reviewed closely to determine if other types of unclaimed property are held, such as securities and securities related cash, expense checks, vendors checks and employee wages.

# FREQUENTLY ASKED QUESTIONS

## **To whom do I make my remittance check payable?**

Your remittance check should be made payable to the **New Mexico Taxation and Revenue Department, Unclaimed Property**. Please prepare one check for each report you file.

## **Do I need to notarize my report?**

No.

## **What do I enter in the "Verification for Period Ended" blank on Form RPD-41201?**

Enter June 30 of the current fiscal year for corporations and December 31 for life insurance companies.

## **I received unclaimed property reporting forms from other states. How should I report?**

Unclaimed property should be reported to the state of last known address of the missing owner. If the address is unknown, the property should be reported to the state where your company is incorporated. If property with a last known address other than New Mexico is reported to the New Mexico Unclaimed Property Office, the property will be forwarded to the correct state in the year after it is remitted to New Mexico.

## **May I make separate entries on my report for an owner who is due several different amounts?**

No. Please total all amounts due to each owner and enter a single grand total for each owner listed on your report.

## **Are Trust Accounts reportable as unclaimed property?**

Trust Accounts are reportable as unclaimed or abandoned property in several different ways.

- (1) If your institution is acting in a fiduciary capacity for another person, the property is presumed abandoned within three years after it has become payable or distributable. This may include intangible property and any income or increment derived from it (dividends, etc.). If the owner has increased or decreased the principal, accepted payment of principal or income, or communicated concerning the property verbally or in writing, the Trust Account would be considered active.
- (2) If a fiduciary account is being held by your institution but the agent or fiduciary has failed to distribute the distributable principal or income or perform any of the tasks outlined in (1), within five (5) years after it has become payable or it is considered abandoned. Although your institution is not the fiduciary, you are responsible for observing the distribution dates for reporting purposes.
- (3) An account established as a "trust account" under terms set out in a trust agreement which conveys

instructions for distribution at death, maturity, majority, or some other specific distribution date is considered abandoned five years after the date has passed if there has not been any activity by the owner or his/her designated representative.

## **Are we supposed to report garnishments? How should they be listed on the report?**

Garnishments are reported if the money was held or set aside by a "Writ of Garnishment," but no further action occurred. **Never** report a garnishment account if legal action is pending. If no further action occurred, such as an order from the court for the defendant to pay or a notice that the action is dissolved or terminated, then the funds should have been redeposited into the owner's account. This is the point at which an owner often becomes lost. The account (check) is reportable as unclaimed property one year after the last owner contact or activity. A garnished account or an account held as a result of a "Writ of Garnishment" should be reported with as much information as you can provide. Since at this point you are usually holding a cashier's check that has been taken from the owner's account, it may be reported as follows:

- Account number
- Plaintiff Name
- Court Number and Reason for Action
- Name and Place of Court
- Defendant Name

Depending on the circumstances your information may vary; please provide as much information as possible.

## **What attempts are made to find the rightful owners?**

Under the law, the "holder" (banks, corporations, insurance companies, etc.) must make an effort to find the true owners. If they are unsuccessful, they are to report the names and last known addresses of the owners to the Unclaimed Property Office. The office then publishes these names in newspapers of general circulation around the State. If the owners see their names on the list, they should contact the Unclaimed Property Office, and the claims process will begin. Unclaimed funds are held until the owner or his/her heir(s) claim the funds.

New Mexico Taxation and Revenue Department  
**New Mexico Report of Unclaimed Property**  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123

File on or before November 1 (May 1 for life insurance). If the due date falls on a weekend or holiday, the report is due the next business day and becomes delinquent on the first day thereafter.

<b>Section 1</b>		
<b>1. FILING STATUS</b> Mark only one box.	<input type="checkbox"/> First Filing	<input type="checkbox"/> Annual Report 20____, 20____
<input type="checkbox"/> Amended	<input type="checkbox"/> Safety Deposit Boxes	<input type="checkbox"/> Verification for Period Ended _____, 20____ <input type="checkbox"/> Supplemental
2. Name of Holder	3. FEIN, SSN, or ITIN	
4. Mailing Address - City, State, Zip Code		
5. Name of Contact Person	6. Contact Phone Number	
7. Contact Email Address	<b>8. Forms Attached:</b> Mark all applicable <input type="checkbox"/> RPD-41202 <input type="checkbox"/> RPD-41203 <input type="checkbox"/> RPD-41204	
<b>Section 2</b>		
9. Do any other departments, branches, or subsidiaries file reports using this same FEIN, SSN, or ITIN?    Yes <input type="checkbox"/> No <input type="checkbox"/>		
10. Primary Business Activity		
11. Did holder file a report of Unclaimed Property last year?    Yes <input type="checkbox"/> No <input type="checkbox"/>		
12. If no on previous item, please explain.		
13. If holder is a successor, list the name(s) and FEIN(s), SSN(s), or ITIN(s) of all previous holders of the property. If holder changed name during the time in which they held the property, list the prior name(s), state of incorporation, date the corporation changed names and FEIN(s), SSN(s), or ITIN(s)		
<b>Section 3</b>		
Holders remittance and confirmation of shares transferred into New Mexico (if applicable) must accompany this report.		
14. <input type="checkbox"/> Stock sent to Mellon Security Trust	15. Total amount due from last page	
16. <input type="checkbox"/> Copy of Stock	17. Penalty	
18. CUSIP Number	19. Interest	
21. Total Number of Shares	20. Total Remittance	
<b>Section 4: Official Verification Report</b>		
I declare that I have examined this return and the information reported on this form and attached schedules is true and correct as to every material matter.		
22. Printed Name	23. Title	
24. Signature	25. Date	

New Mexico Taxation and Revenue Department  
**New Mexico Report of Unclaimed Property  
Instructions**

This form is used to summarize the report information from RPD-41202, *List of Owners of Unclaimed Property*, RPD-41203, *List of Owners of Unclaimed Stock and Other Securities*, and RPD-41204, *List of Unclaimed Contents of Safe Deposit Boxes/Other Safekeeping Repositories*.

Whenever possible, the Unclaimed Property Office (UPO ) encourage all holders to report their unclaimed property to the UPO electronically online at <http://holdernm.unclaimed-property.com/>.

The Taxation and Revenue Department (Department) will **ONLY** accept electronic data in the NAUPA (National Unclaimed Property Administrators) format. **Note:** The UPO no longer accepts electronic media such as USB Drive or compact disks. Computer listings cannot be accepted in lieu of the approved reporting forms unless all required data fields are included on the printout. Property type codes must appear on the printout.

Effective July 1, 2006, all reports containing more than 25 properties are required to be submitted electronically.

## FORM INSTRUCTIONS

### Section 1

#### 1. Filing Status

Mark only one box to indicate filing status. If marking "Annual Report 20" indicate the year this report is for. If marking "Verification for Period Ended" indicate the month and year this report is for.

#### 2. Name of Holder

Enter the name of the holder.

#### 3. FEIN, SSN, or ITIN

Enter the FEIN, SSN, or ITIN of the holder.

#### 4. Mailing Address - City, State, Zip Code

Enter the complete mailing address of the holder.

#### 5. Name of Contact Person

Enter contact person's name.

#### 6. Contact Phone Number

Enter contact person's phone number.

#### 7. Contact Email Address

Enter contact person's email address.

#### 8. Forms Attached

Mark all forms that included with this report.

### Section 2

#### 9. Do any other departments, branches, or subsidiaries file reports using this same FEIN, SSN, or ITIN?

Mark only one box to indicate yes or no to question.

#### 10. Primary Business Activity

Briefly describe the nature of the type(s) of business in which you are engaging.

#### 11. Did holder file a report of Unclaimed Property last year?

Mark only one box to indicate yes or no to question.

#### 12. If no on previous item, please explain

If you indicated no to the previous question provide a

brief explanation.

#### 13. Successor and changed name

If holder is a successor, list the name(s) and FEIN(s), SSN(s), or ITIN(s) of all previous holders of the property. If holder changed name during the time in which they held the property, list the prior name(s), state of incorporation, date the corporation changed names and FEIN(s), SSN(s), or ITIN(s).

### Section 3

#### 14. Stock sent to Mellon Security Trust

Mark box to indicate that stocks indicated on RPD-41203 have been delivered to the Taxation and Revenue Departments (Department) transfer agent.

#### 15. Total amount due from last page

Enter the total amount due of all pages of RPD-41202, RPD-41203, and RPD-41204 as applicable to this return.

#### 16. Copy of Stock

Mark box to indicate that shares have been delivered to the Departments stock custodian.

#### 17. Penalty

Enter the amount of penalty applicable.

- A holder who fails to report, pay or deliver property within the time prescribed by the Uniform Unclaimed Property Act (1995), or fails to perform other duties imposed by that act, shall pay a penalty of one hundred dollars (\$100) for each day the report, payment or delivery is withheld, or the duty is not performed, up to a maximum of five thousand dollars (\$5,000).
- A holder who willfully fails to report, pay or deliver property within the time prescribed by the Uniform Unclaimed Property Act (1995), or willfully fails to perform other duties imposed by that act, shall pay a penalty of two hundred fifty dollars (\$250) for each day the report, payment or delivery is withheld, or the duty is not performed, up to a maximum of seven thousand five hundred dollars (\$7,500), plus twenty-five percent of the value of any property that should have been but was not reported.
- A holder who makes a fraudulent report shall pay a penalty of five hundred dollars (\$500) for each day from the date a report under the Uniform Unclaimed Property Act (1995) was due, up to a maximum of twelve thousand five hundred dollars (\$12,500), plus twenty-five percent of the value of any property that should have been but was not reported.

#### 18. CUSIP Number

Enter holder's Committee on Uniform Securities Identification Procedures (CUSIP) number, which consists of nine characters (including letters and numbers) that uniquely identifies a company or issuer and the type of financial instrument. The CUSIP number is issued by the CUSIP Service Bureau, which is operated by the American Bankers Association.

New Mexico Taxation and Revenue Department  
**New Mexico Report of Unclaimed Property  
Instructions**

**19. Interest**

Add interest if the holder fails to report, pay or deliver property timely the property or value thereof from the date the property should have been reported, paid or delivered. Interest accrues daily on the unpaid principal property or value thereof, and it can change on a quarterly basis.

Interest is calculated daily but the rate will be set at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate, which changes quarterly, is announced by the IRS in the last month of the previous quarter. The annual and daily interest rates for each quarter are posted on our website at <https://www.tax.newmexico.gov/individuals/fileyour-taxes-overview/penalty-interest-rates/>.

Tax Due X Daily Interest Rate for the Quarter X Number of Days Late = Interest Due.

**20. Total Remittance**

Enter the total remittance of all pages of RPD-41202, RPD-41203, and RPD-41204 as applicable to this return.

**21. Total Number of Shares**

Enter the total number of shares from RPD-41203.

**Section 4: Official Verification Report**

**22. Printed Name**

Enter the printed name of signer.

**23. Title**

Enter the title of signer.

**24. Signature**

Enter signature.

**25. Date**

Enter the date this form is signed. Use the date format mm/dd/ccyy.

If you have any questions please contact the Unclaimed Property Office at:

New Mexico Taxation & Revenue Department  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123  
[Unclaimed\\_Property@tax.nm.gov](mailto:Unclaimed_Property@tax.nm.gov)  
505-827-0668

New Mexico Taxation and Revenue Department  
**Unclaimed Property Retention Period and Property Type Codes Schedule**

Property Type Code	Description	Retention Period in Years	CODE	YEARS	CODE	YEARS		
<b>ACCOUNT BALANCES DUE</b>			<b>INSURANCE</b>		<b>SECURITIES - Continued</b>			
AC01	Checking Accounts	5	IN01	Individual Policy/Claim Payment	3	SC03	Principal Payments on Bonds	5
AC02	Savings Accounts	5	IN02	Group Policy/Claim Payment	3	SC04	Equity Payments	5
AC03	Matured CD or Savings Certificate	5	IN03	Payment Due Beneficiaries	3	SC05	Profits	5
AC04	Christmas Club Funds	5	IN04	Mature Policy/Annuity	3	SC06	Funds Paid to Purchase Stock	5
AC035	Money on Deposit to Secure Funds	5	IN05	Premium Refunds	3	SC07	Funds for Stock/Bonds	5
AC06	Security Deposits	5	IN06	Unidentified Remit	3	SC08	Stock Only	5
AC07	Unidentified Deposits	5	IN07	Due Under Policy Terms	3	SC09	Cash for Fractional Shares	5
AC08	Suspense Accounts	5	IN08	Agent Credit Balance	3	SC10	Unexchanged Stock	5
AC22	IRA	5	IN10	Unpresented Draft	5	SC11	Other Certificate of Ownership	5
AC99	Aggregate (<\$50 or Owner Unknown)	5	IN99	Aggregate (<\$50 or Owner Unknown)	3	SC12	Underlying Shares	5
<b>CHECKS</b>			<b>MINERAL</b>		<b>SECURITIES - Continued</b>			
CK01	Cashier's Checks	5	MI01	Net Revenue Interest	5	SC13	Funds for Liquidation or Redemption of Unsurrendered Shares or Bonds	5
CK02	Certified Checks	5	MI02	Royalties	5	SC14	Debentures	5
CK03	Registered Checks	5	MI03	Overriding Royalties	5	SC15	US Government Securities	5
CK04	Treasurer's Checks	5	MI04	Production Payments	5	SC16	Mutual Funds	5
CK05	Bank Drafts	5	MI05	Working Interest	5	SC17	Warrants (Rights)	5
CK06	Warrents	3	MI06	Bonuses	5	SC18	Matured Bond Principal	5
CK07	Money Orders	7	MI07	Delay Rentals	5	SC19	Dividend Reinvested	5
CK08	Travelers Checks	15	MI08	Shut-In Royalties	5	SC20	Credit Balances	5
CK10	Expense Checks	5	MI09	Minimum Royalties	5	SC21	Misc Related Securities	5
CK11	Pension Checks	3	M22	Other Mineral Proceeds	5	SC22	Other Securities	5
CK12	Credit Check/Memo	3	MI99	Aggregate (<\$50 or Owner Unknown)	5	SC23	Stock & Dividends	5
CK13	Vendors/Expenditure	5	<b>MISCELLANEOUS</b>		<b>SECURITIES - Continued</b>			
CK14	Checks Written Off Income	5	MS01	Wage/Payroll	1	SC24	Bond/Coupon	5
CK15	Other Official Checks	5	MS02	Commissions	1	SC25	Cash in Lieu of Shares	5
CK16	CD Interest Checks	5	MS03	Workers' Compensation Benefit	5	SC99	Aggregate (<\$50 or Owner Unknown)	5
CK22	Other Uncashed Checks	5	MS04	Payment for Good Services	5	<b>SAFEKEEPING</b>		
CK99	Aggregate (<\$50 or Owner Unknown)	5	MS05	Customer Overpayment	3	SD01	Safe Deposit Box	5
<b>COURT</b>			MS06	Unidentified Remit	5	SD02	Other Safekeeping	5
CT01	Escrow Funds	1	MS07	Unrefunded Overcharge	5	SD03	Other Tangible Property	5
CT02	Condemnation Award	1	MS08	Accounts Payable	5	<b>TRUST</b>		
CT03	Missing Heir's Funds	1	MS09	Accounts Receivable	5	TR01	Paying Agent Accounts	5
CT04	Suspense Accounts	1	MS10	Credit Balance Discount Due	5	TR02	Undelivered/Un cashed Dividends	5
CT05	Other Court Deposits	1	MS11	Refunds Due	3	TR03	Funds Held in a Fiduciary Capacity	5
CT06	Garnishments	1	MS12	Gift Certificates (If redeemable in merchandise only, report 60% of face value.)	3	TR04	Escrow Account	5
CT07	Bail or Bond	1	MS13	Loan Collateral	5	TR05	Trust Voucher	5
CT08	Inmate Accounts	1	MS14	Pension/Profit Share Plans (IRS, Keogh)	3	TR07	Trust Fund	5
CT99	Aggregate (<\$50 or Owner Unknown)	1	MS15	Dissolution/Liquidation Proceeds	1	TR22	Trust Check	5
<b>GOVERNMENT</b>			MS16	Misc. Outstanding Check	5	TR99	Aggregate (<\$50 or Owner Unknown)	5
GT01	Property Tax Overpayments	1	MS17	Misc. Intangible Prop	5	<b>UTILITIES</b>		
GT02	Excess Proceeds From Tax Sales	1	MS18	Suspende Liabilities	5	UT01	Utilities Deposit	1
GT03	State Tax Refunds	1	MS99	Aggregate (<\$50 or Owner Unknown)	5	UT02	Refund or Rebate	1
GT04	Other State Warrents	1	<b>SECURITIES</b>		<b>UTILITIES</b>			
GT05	Gross Receipts Warrents	1	SC01	Dividenda Only	5	UT9	Aggregate (<\$50 or Owner Unknown)	1
GT99	Aggregate (<\$50 or Owner Unknown)	1	SC02	Interest on Bonds	5	<b>OTHER PROPERTY</b>		
					ZZZZ		Property not identifiable	

New Mexico Taxation and Revenue Department  
**List of Owners of Unclaimed Property**  
 Unclaimed Property Office  
 P.O. Box 25123  
 Santa Fe, New Mexico 87504-5123

<b>Section 1</b>										
1. Name of Holder				2. Period Covered						
3. Report Year		4. FEIN, SSN, or ITIN		From: _____		To: _____				
				MM/DD/CCYY		MM/DD/CCYY				
<b>Section 2</b>										
Column 1			Column 2		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Owner Name			Last Known Address		FEIN, SSN, or ITIN	Owners Account, Certificate, or Policy Number	Date of Last Transaction	Relation Code	Amount (Principal + Dividends + Interest)	Property Type Code
Last	First	Middle	Number & Street City, State Zip Code							
							Total of Column 7			
							Total of All Pages			

New Mexico Taxation and Revenue Department  
**List of Owners of Unclaimed Property**  
**Instructions**

This form is used to report individual cash and cash-related items of unclaimed property. Stocks, bonds and other securities are to be reported on Form RPD-41203, *List of Owners of Unclaimed Stocks and Other Securities*. This form is to be completed and returned with the other reporting forms, Form RPD-41201, *New Mexico Report of Unclaimed Property*, and Form RPD-41204, *List of Unclaimed Contents of Safe Deposit Boxes or Other Safekeeping Repositories*.

Items of unclaimed funds must be identified by the categories as listed on the Unclaimed Property Retention Period and Property Type Codes Schedule. The exact Property Type Code and Description are to be used when completing this form.

**Page Number** Pages should be numbered consecutively (e.g., page 1 of 24; 2 of 24) at the top of the form. Page totals are to be entered on each page and the grand total for column 7 should be entered on the last page.

**Section 1**

**1. Name of Holder**

Enter the name of the holder.

**2. Period Covered**

Enter the period covered by the report in the from and to lines. Use the date format mm/dd/ccyy.

**3. Report Year**

Enter the report year applicable to this report.

**4. FEIN, SSN, or ITIN**

Enter the FEIN, SSN, or ITIN of the holder.

**Section 2**

**Aggregate Amount:** Total of individual owner accounts having identifiable owner information with a value less than \$50.00, must be report individually,

**Unknown Accounts:** Total and list all unknown accounts where there is no identifying owner information (e.g., no name, address, social security number or other identifying number) regardless of amount.

**Column 1: Owner Name (list alphabetically)**

Enter owner's last name, first name, middle name or initial. Use one block for each owner's name. If there is joint ownership of the securities, list both names within the same block. If owner name is unavailable, enter "Unknown".

(A) If a single item has two or more owners, the names and addresses of all must be shown along with the relationship (e.g., "Trustee", "or", "and", etc.). If the owners have the same address, the address may be entered one time next to the first name.

(B) When reporting certified or cashiers checks,

use one block to list the names and addresses of both the remitter and the payee, specifying each. If addresses of the remitter and payee are different, use two different blocks, consecutively. The identification number is required for money orders and travelers checks.

(C) In the case of insured and beneficiary accounts, if a single item has two or more owners and the addresses are the same, list both the names and addresses in one block. If addresses are different, list in two separate blocks. When listing in two separate blocks, show amount owned to first owner and show \$0 for second owner.

**Column 2: Last Known Address**

Enter last known address of the owner, beneficiary, payee or trustee as shown on your records, even though mail has been returned from such address. If the address is unknown, enter "Unknown".

**Column 3: FEIN, SSN, or ITIN**

Enter the FEIN, SSN, or ITIN of each owner of the funds.

**Column 4: Owners Account, Certificate, or Policy Number**

Enter any identifying numbers of the unclaimed funds submitted. For example, owner account numbers, check numbers, account certificates or insurance policy numbers.

**Column 5: Date of Last Transaction**

Enter the date of last transaction. The "Date of Last Transaction" is that of the last deposit or withdrawal made by the owner. The "date property became payable, demandable, or distributable," is, for example, the date a dividend became payable, the note became payable, the date a check or draft was issued. If payable on demand, the date the instrument was issued should be used. For savings certificates with an automatic rollover, use the date following the first maturity. The date of computer conversion or crediting of interest or dividends by the holder shall not be used as the date of last transaction.

**Column 6: Relation Code**

For each name listed, indicate:

Sole Owner - SO

Beneficiary - BF or

Joint - JT.

**Column 7: Amount (Principal + Dividend + Interest)**

The unclaimed amount includes accrued interest, dividends, profit distribution, payment on principal or other sum held or owed to the owner less any lawful claims.

New Mexico Taxation and Revenue Department  
**List of Owners of Unclaimed Property  
Instructions**

**Column 8: Property Type Codes**

Enter the proper property type code corresponding to the description of funds as listed on the Unclaimed Property Retention Period and Property Type Codes Schedule. The number to the right of the property type indicates the number of years of inactivity after which the account should be reported as unclaimed.

**You may photocopy this form as needed to complete your annual report.**

If you have any questions please contact the Unclaimed Property Office at:

New Mexico Taxation & Revenue Department  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123  
[Unclaimed.Property@tax.nm.gov](mailto:Unclaimed.Property@tax.nm.gov)  
505-827-0668

New Mexico Taxation and Revenue Department  
**List of Owners of Unclaimed Stocks and Other Securities**  
 Unclaimed Property Office  
 P.O. Box 25123  
 Santa Fe, New Mexico 87504-5123

Page No \_\_\_\_\_ of \_\_\_\_\_

<b>Section 1</b>											
1. Name of Holder				2. Period Covered							
3. Report Year			4. FEIN, SSN, or ITIN		From: _____ To _____						
					MM/DD/CCYY		MM/DD/CCYY				
<b>Section 2</b>											
Column 1	Column 2			Column 3		Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Issuer/ CUSIP Number	Owner Name			Last Known Address		FEIN, SSN, or ITIN	Number of Shares	Date of Last Transaction	Description of Securities	Property Type Code	Owner Class Code
	Last	First	Middle	Number & Street City, State Zip Code							
								Total of Column 5			
								Total of All Pages			

New Mexico Taxation and Revenue Department  
**List of Owners of Unclaimed Stocks and Other Securities**  
**Instructions**

Use this form to report all classes of stocks and undeliverable, unexchanged, underlying, and other presumed unclaimed securities. Unclaimed securities should be listed in alphabetical order by issuer name, including CUSIP number or account number. Cash dividends and other cash related items are to be reported on Form RPD-41203, *List of Owners of Unclaimed Property*.

**Page Number** Pages should be numbered consecutively (e.g., page 1 of 24; 2 of 24) at the top of the form. Page totals are to be entered on each page and the grand total for column 5 should be entered on the last page.

**Section 1**

**1. Name of Holder**

Enter the name of the holder.

**2. Period Covered**

Enter the period covered by the report in the from and to lines. Use the date format mm/dd/ccyy.

**3. Report Year**

Enter the report year applicable to this report.

**4. FEIN, SSN, or ITIN**

Enter the FEIN, SSN, or ITIN of the holder.

**Section 2**

**Column 1: Issuer/CUSIP Number**

Enter the name of the entity which issued the securities. If more than one issuer is being reported, list the issuers' names in alphabetical order. Account number or Certificate Number: Enter CUSIP and account number for certificate report.

**Column 2: Owner Name**

List alphabetically Use owner's last name, first name, middle name or initial. Use one block for each owner's name. If there is joint ownership of the securities, list both names within the same block. If owner name is unavailable, enter, "Unknown".

**Column 3: Last Known Address**

Enter last known address of the owner, beneficiary, payee or trustee as shown on your records, even though mail has been returned from such address. If the address is unknown, enter "Unknown".

**Column 4: FEIN, SSN, or ITIN**

Enter the FEIN, SSN, or ITIN of each owner of the funds.

**Column 5: Number of Shares**

Indicate the number of shares owned by each owner.

**Column 6: Date of Last Transaction**

Enter the date on which the property became payable, redeemable or returnable. For reportable shares from stock dividends and stock splits,

provide the date payable. For unexchanged shares of a successor corporation, provide the effective date when shares of the merged/acquired corporation where exchanged. If the security is an underlying share, enter the issue date of the earliest uncashed dividend check as the date of last transaction.

**Column 7: Description of Securities**

Identify the securities being reported by type class, such as common, preferred or registered bond.

**Column 8: Property Type Codes**

Enter the proper property type code corresponding to the description of funds as listed on the Retention Period and Property Type Codes Schedule. The property type codes MUST be listed for all securities report on this form. The number to the right of the property type indicates the number of years of inactivity after which the account should be reported as unclaimed.

**Column 9: Owner Class Code:** Enter the following codes: SO - Sole Owner; JT - Joint Owner; B - Beneficiary.

**You may photocopy this form as needed to complete your annual report.**

If you have any questions please contact the Unclaimed Property Office at:

New Mexico Taxation & Revenue Department  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123  
[Unclaimed\\_Property@tax.nm.gov](mailto:Unclaimed_Property@tax.nm.gov)  
505-827-0668



## List of Unclaimed Contents of Safe Deposit Boxes or Other Safekeeping Repositories Instructions

This form is used to report individual cash and cash-related items of unclaimed property. Stocks, bonds and other securities are to be reported on Form RPD-41203, *List of Owners of Unclaimed Stocks and Other Securities*. This form is to be completed and returned with the other reporting forms, Form RPD-41201, *New Mexico Report of Unclaimed Property*, and Form RPD-41204, *List of Unclaimed Contents of Safe Deposit Boxes or Other Safekeeping Repositories*.

Items of unclaimed funds must be identified by the categories as listed on the Retention Period and Property Type Codes Schedule. The exact Property Type Code and Description are to be used when completing this form.

**Page Number** Pages should be numbered consecutively (e.g., page 1 of 24; 2 of 24) at the top of the form.

### Section 1

**1. Name of Holder**

Enter the name of the holder.

**2. Period Covered**

Enter the period covered by the report in the from and to lines. Use the date format mm/dd/ccyy.

**3. Report Year**

Enter the

**4. FEIN, SSN, or ITIN**

Enter the FEIN, SSN, or ITIN of the holder.

### Section 2

**Aggregate Amount:** Total of individual owner accounts having identifiable owner information with a value less than \$50.00, must be report individually,

**Unknown Accounts:** Total and list all unknown accounts where there is no identifying owner information (e.g., no name, address, social security number or other identifying number) regardless of amount.

### Column 1: Owner Name

List alphabetically. Enter owner's last name, first name, middle name or initial. Use one block for each owner's name. If there is joint ownership of the securities, list both names within the same block. If owner name is unavailable, enter "Unknown".

### Column 2: Last Known Address

Enter last known address of the owner, beneficiary, payee or trustee as shown on your records, even though mail has been returned from such address. If the address is unknown, enter "Unknown".

### Column 3: FEIN, SSN, or ITIN

Enter the FEIN, SSN, or ITIN of each owner of the funds.

### Column 4: Safe Deposit Box or Identifying Number

Enter the safe deposit box or other safekeeping identification number.

### Column 5: Number of Items

List the number of items.

### Column 6: Description of Articles

Enter a complete description of all reportable items found in the box. If reporting stock, include the registered owner's name, issuing company and number of shares. If reporting currency (foreign and domestic), list according to monetary denomination, with the total cash value recorded. Example: 10 (ten) \$1.00 (one dollar) bills = \$10.00.

*If there are no contents in the box, do not report owner information.*

We suggest you deliver your safe deposit box contents by courier service. If you choose to use the U.S. Postal Service, be sure to request return receipt to verify delivery. **NOTE: When addressing, specify the attention of the Unclaimed Property Office.**

**You may photocopy this form as needed to complete your annual report.**

If you have any questions please contact the Unclaimed Property Office at:

New Mexico Taxation & Revenue Department  
Unclaimed Property Office  
P O Box 25123  
Santa Fe, New Mexico 87504-5123  
[Unclaimed.Property@tax.nm.gov](mailto:Unclaimed.Property@tax.nm.gov)  
505-827-0668

New Mexico Taxation and Revenue Department  
**Holder's Negative Report**  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123

Section 1 Holder Information	
1. Name of Holder	2. FEIN, SSN, or ITIN
3. Mailing Address - City, State, Zip Code	
4. Name of Contact Person	5. Contact Phone Number
6. Contact Email Address	
Section 2 Negative Report	
The above named holder has no unclaimed property to file with the state of New Mexico for the, _____ annual report year of the period ending June 30 _____	
Section 3 Signature	
I declare that I have examined this report and, to the best of my knowledge and belief, it is true, correct and complete.	
7. Printed Name	8. Title
9. Signature	10. Date

### Instructions

#### Negative Reports

If the holder has no unclaimed property to report, the holder will need to file Form RPD-41205, Holder's Negative Report, on November 1, or May 1 for life insurance companies. Whenever possible, the negative reports should be filed online at <https://holdernm.unclaimedproperty.com/>

Starting May of 2022, negative report filing is no longer required from out-of-state holders who filed negative reports for the past three consecutive years. However, the holder is able to file the negative reports if they would like to.

If the holder never acquired unclaimed property and currently does not have funds to report, do not file the negative report.

#### Section 1

- 1. Name of Holder**  
Enter the name of the holder.
- 2. FEIN, SSN, or ITIN**  
Enter the FEIN, SSN, or ITIN of the holder.
- 3. Mailing Address - City, State, and Zip Code**  
Enter the mailing address of the holder.
- 4. Name of Contact Person**  
Enter contact person's name.
- 5. Contact Phone Number**  
Enter contact person's phone number.

#### 6. Contact Email Address

Enter contact person's email address.

#### Section 2

Enter the report year and enter the period ending year applicable to this report

#### Section 3

- 7. Printed Name**  
Enter the printed name of signer.
- 8. Title**  
Enter the title of signer.
- 9. Signature**  
Enter signature.
- 10. Date**  
Enter the date this form is signed. Use the date format mm/dd/ccyy.

If you have any questions please contact the Unclaimed Property Office at:

New Mexico Taxation & Revenue Department  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123  
[Unclaimed.Property@tax.nm.gov](mailto:Unclaimed.Property@tax.nm.gov)  
505-827-0668

New Mexico Taxation and Revenue Department  
**Holder's Request For Reimbursement**  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123

Page No \_\_\_\_\_ of \_\_\_\_\_

<b>Section 1</b>								
1. Name of Holder	2. Report Year			3. FEIN, SSN, or ITIN				
4. Mailing Address - City, State, Zip Code								
5. Name of Contact Person	6. Contact Phone Number		7. Contact Email Address					
<b>Section 2</b>								
<b>If amount was remitted in error, attach a separate sheet detailing the error.</b>								
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Owner's Name and Address <b>(Exactly as on report)</b>	Claimant's Name and Address <b>(If different than owner)</b>	Property Type Code	Account Refer- ence Number <b>(If aggregate specify)</b>	Date Paid to Owner or Date Account Reactivated	Dollar Amount/ Number of Shares	Total Request for Reimburse- ment	Type of Check <b>(Mark only one)</b>	Amount Remitted in Error <b>(Mark only One)</b>
							<input type="checkbox"/> Standalone <input type="checkbox"/> Combined	<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Standalone <input type="checkbox"/> Combined	<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Standalone <input type="checkbox"/> Combined	<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Standalone <input type="checkbox"/> Combined	<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Standalone <input type="checkbox"/> Combined	<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Standalone <input type="checkbox"/> Combined	<input type="checkbox"/> Yes <input type="checkbox"/> No
						Total of Column 7 to be issued as a combined check		
							Total of All Pages	

New Mexico Taxation and Revenue Department  
**Holder's Request For Reimbursement  
Instructions**

**Section 3: Holder Certification**

I \_\_\_\_\_, a duly authorized representative of the holder listed above, do hereby certify that the funds, or other property listed on all pages of the included with this certification which was listed in the Report filed by the holder, have been paid to the rightful owner(s) or their appointed representatives. I agree, upon payment of the above-described property to indemnify the State and hold it harmless for all claims and losses, demands, costs, and other expenses which the State may sustain by reason of returning property to the holder and by reason further of its refusal to pay the property to other person or persons.

Name and Title of Holder Representative (type or print) \_\_\_\_\_

Signature of Holder Representative \_\_\_\_\_ Date \_\_\_\_\_

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

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

Notary Signature \_\_\_\_\_ My commission expires \_\_\_\_\_

(Official Stamp)

## New Mexico Taxation and Revenue Department Holder's Request For Reimbursement Instructions

This form is used to request a reimbursement, or refund, or both for amounts that were submitted in error or amounts that have been paid to the owner by holder.

In the reimbursement process, a holder decides to pay an owner and then files a claim with the Unclaimed Property Office (UPO) for reimbursement. We encourage the holder to use the reimbursement process for those customers and owners demanding immediate payment or reinstatement of their accounts. The UPO makes every effort to respond to your request as quickly as possible.

Refunds are made to holders who have overpaid their unclaimed property reports. The overpayments are usually due to accounting errors or other mistakes made during the preparation of reports.

**Page Number** Pages should be numbered consecutively (e.g., page 1 of 24; 2 of 24) at the top of the form. Page totals of amounts for a combined check, column 7 are to be entered on each page and the grand total should be entered on the last page.

### FORM INSTRUCTIONS

#### Section 1

- 1. Name of Holder**  
Enter the name of the holder.
- 2. Report Year**  
Enter the report year applicable to this report.
- 3. FEIN, SSN, or ITIN**  
Enter the FEIN, SSN, or ITIN of the holder.
- 4. Mailing Address - City, State, Zip Code**  
Enter the mailing address of the holder.
- 5. Name of Contact Person**  
Enter contact person's name.
- 6. Contact Phone Number**  
Enter contact person's phone number.
- 7. Contact Email**  
Enter contact person's email address.

#### Section 2

- Column 1: Owner's Name and Address**  
List alphabetically. Enter owner's last name, first name, middle name or initial; and address. Use one block for each owner's name and address. If there is joint ownership of the securities, list both names within the same block.
- Column 2: Claimant's Name and Address**  
If claimant is different than owner enter claimant's last name, first name, middle name or initial; and address;
- Column 3: Property Type Code**  
Enter the proper property type code corresponding to the description as listed on the Retention

Period and Property Type Codes Schedule. The number to the right of the property type indicates the number of years of inactivity after which the account should be reported as unclaimed.

- Column 4: Account Reference Number**  
Enter account reference number. If aggregate-specify.
- Column 5: Date Paid to Owner or Date Account Reactivated**  
Enter the date that the amount was paid to owner or the date the account was reactivated.
- Column 6: Dollar Amount/Number of Shares**  
Enter the dollar amount and/or the number of shares.
- Column 7: Total Request for Reimbursement**  
Enter the total amount of reimbursement for row.
- Column 8: Type of Check**  
Mark only one box in this column for each row. If holder is requesting a single check for the amount in row mark Standalone. If holder is requesting a combined check for multiple rows mark Combined, then total at the bottom of the page.
- Column 8: Amount Remitted in Error**  
Mark only one box in this columns for each row. If the amount was remitted in error mark yes and attach a separate sheet detailing the error. If the amount was not remitted in error mark no.

#### Section 3

Complete this section of the form which is a sworn statement by the holder or holders representative indicating that the statement is accurate, and that all other information provided in the report is true and correct to the best of the holders' or holder's representative's knowledge.

**You may photocopy this form as needed.**

If you have any questions please contact the Unclaimed Property Office at:

New Mexico Taxation & Revenue Department  
Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123  
[Unclaimed\\_Property@tax.nm.gov](mailto:Unclaimed_Property@tax.nm.gov)  
505-827-0668