

# **NEW MEXICO**

## **Taxation and Revenue Department**

### **Unclaimed Property Office**

P.O. Box 25123 • Santa Fe, New Mexico 87504-5123 • 505-827-0762

FORWARDING AND RETURN POSTAGE GUARANTEED

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

**MAIL TO:**

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# GENERAL INFORMATION

## HOW TO USE THIS MANUAL

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This manual has been prepared to assist you in filing your unclaimed property reports with the New Mexico Unclaimed Property Office. 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.

The report 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 of the Uniform Unclaimed Property Act [7-8A-1 to 7-8A-31 NMSA 1978].

After property has been delivered to the Unclaimed Property Office, you should refer owners to our office and we will handle their claim. An option exists for you to pay the claimants directly, and file for reimbursement from the Unclaimed Property Office.

The Unclaimed Property Office's goal is to reunite as many people as possible with their unclaimed property. Once you have delivered your remittance to our office, owners may claim their property at any time thereafter; there is no time limit.

## YOUR RESPONSIBILITIES AS A HOLDER

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**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 your responsibility to keep this office advised of your current address and any changes in the department responsible for filing your reports. All correspondence should include your Federal Employer Identification Number (tax ID number).

The Unclaimed Property Office is always available to assist you with special reporting problems. When you have questions, please call or write 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 Unclaimed Property Office 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 120 days before filing the report.

### **Negative Reports**

If you have no unclaimed property to report, file Form RPD-41205, *Holder's Negative Report*, on November 1, or May 1 for life insurance companies.

### **Supplemental Reports**

If you find it necessary to file a supplemental report at any time, please 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.

## 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

We encourage all holders to report their unclaimed property to the office electronically. The Taxation and Revenue Department will accept electronic data in the NAUPA (National Unclaimed Property Administrators) format only. Effective July 1, 2006, all reports containing more than 25 properties must be submitted in electronic format. If you would like more information about electronic reporting, please call (505) 827-0762 or visit our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

## Additional Forms

If additional unclaimed property forms are needed, you may photocopy the blank forms.

## Aggregate Reporting

Individual owner accounts of less than \$50 may be reported as aggregate. If you wish to avoid us having to contact you each time an owner files a claim for under \$50, you may want to list each individual separately.

## Failure to Report

A holder who fails to report, pay or deliver property within the time prescribed by the Uniform Unclaimed Property Act [7-8A-1 to 7-8A-31 NMSA 1978] shall pay to the administrator 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 [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

## FILING FOR REIMBURSEMENT AND REFUNDS

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There are two types of payments the Unclaimed Property Office 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 Unclaimed Property Office for reimbursement. We encourage you to use the reimbursement process for those customers and owners demanding immediate payment or reinstatement of their accounts. We make every effort to respond to your request as quickly as possible. To obtain reimbursement you must complete and properly execute an *Affidavit by Holder for Return of Property Presumed Unclaimed*, Form RPD-41206.

After we receive your affidavit, a check will be mailed to you approximately within 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 Unclaimed Property Office, explain your mistake, and include an amended report. Your refund will be processed within 90 days after you have satisfactorily documented the overpayment.

## ASSISTING CLAIMANTS

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Unclaimed property owners may contact you after you have remitted the property to the Unclaimed Property Office. These owners should be referred to this office.

When the reimbursement process is not appropriate, direct potential claimants to contact our office to initiate a claim.

CALL or WRITE:           Taxation and Revenue Department  
                                  Unclaimed Property Office  
                                  P. O. Box 25123  
                                  Santa Fe, NM 87504-5123  
                                  (505) 827-0668, or 827-0762

## How Claims are Processed

One objective of the Unclaimed Property Office is to process and pay all unclaimed property claims within 90 days. Claimants are required to provide the Unclaimed Property Office 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 Unclaimed Property Office.**

*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 Unclaimed Property Office to contact you for additional information during the claims process.*

# PROPERTY SPECIFIC REPORTING

## FINANCIAL INSTITUTIONS

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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 you have held unclaimed properties for the appropriate dormancy periods, include them on the next unclaimed property report you file with the Unclaimed Property Office. 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 *Retention Period & Property Type Codes*.

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

### **Non-Return Mail**

The non-return of mail does not constitute activity on an account. In other words, you cannot assume you know the whereabouts of customers just because the post office did not return their monthly statements. When reviewing your 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 you wish to avoid charging the owners interest 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 your 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*. Instructions for reporting these property types are on the back of Form RPD-41203.

Any personal trust properties which are not securities-related may be reported on the regular reporting Form RPD-41202.

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

## 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 Unclaimed Property Office 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 Unclaimed Property Office 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. This report is required by Section 7 of the Uniform Unclaimed Property Act (1995).

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 Unclaimed Property Office before you can deliver the items to the administrator (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 Safe-keeping 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 your 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 Unclaimed Property Office when firearms or controlled substances are enclosed prior to delivery.**

Mail or deliver the contents to the Unclaimed Property Office on your designated delivery date. Courier service is not required but is suggested when your contents include valuables. If you choose to deliver your properties by the U.S. Postal Service, they 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  
Unclaimed Property Office  
Manuel Lujan Building  
1200 South St. Francis Drive  
Santa Fe, New Mexico 87504

For questions or assistance, please call:

Unclaimed Property Office  
(505) 827-0668 or (505) 827-0762

Or visit our website at:

[www.tax.newmexico.gov](http://www.tax.newmexico.gov)

## REPORTING SECURITIES OR SECURITIES-RELATED CASH

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

### 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

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Two days prior to delivery, you MUST fax an *Intent to Deliver* to our custodian – see instructions below.

All DTC eligible shares MUST be deposited through DTC as follows:

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

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

Nominee Name:  
Land of Enchantment & Company  
FEIN# 30-0187546  
c/o Conduent Inc. Unclaimed Property Clearinghouse  
100 Hancock Street, 10th floor  
Quincy, MA 02171

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

A confirmation statement showing Land of Enchantment & Company as the owner of the shares must accompany your *Report of Unclaimed Property* for your report to be considered complete.

### **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: Land of Enchantment & Company, FEIN# 30-0187546. Deliver certificates to:

The Depository Trust Company  
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. Conduent, Inc. will provide the account numbers for all mutual funds to be transferred into the state's account. Please contact Conduent, Inc. at [UPCH.Custody@conduent.com](mailto:UPCH.Custody@conduent.com) to obtain the account numbers no later than 3 business days prior to attempting delivery.



**For ALL stock and mutual fund remittances:**

Two days prior to actual delivery, fax an *Intent to Deliver List* of the securities to Conduent, Inc. Unclaimed Property Clearinghouse at (617) 722-9660, Attn: Vilka Markovich (Attn: Loreta Pengo if a DRP, DTC, or Mutual Fund) and to the Division of Unclaimed Property 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.

Conduent, Inc. 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@conduent.com](mailto:upch.custody@conduent.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**

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**Reporting Deadlines (See *Retention Period & Property Type Codes*)**

"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 below.

**ABBREVIATIONS**

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

**REPORTING MINERAL PROCEEDS**

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**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 \$50.00 on your report. An owner having interests in more than one well or lease of less than \$50.00 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 *Retention Period & Property Type Codes* listed on page 11 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.

### **Are negative reports required?**

Yes. Complete Form RPD-41205 when you have no property to report.

### **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.

### **Will you accept computer printouts in lieu of the approved reporting forms?**

Computer listings will only be accepted if all required data fields are included on the printout. Property type codes must also appear on the printout.

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

No. Please total all amounts due 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
- ❖ Name and Place of Court
- ❖ Plaintiff Name
- ❖ Defendant Name
- ❖ Court Number and Reason for Action

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.

**State of New Mexico - Taxation & Revenue Department**

Unclaimed Property Office

P.O. Box 25123

Santa Fe, New Mexico 87504-5123

(505) 827-0762 or (505) 827-0668

**New Mexico Report of Unclaimed Property**



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.

PLEASE CHECK ONE:  First Filing     Annual Report 20\_\_     Verification for Period Ended \_\_\_\_, 20\_\_  
 Amended     Safety Deposit Boxes     Supplemental

Name of Holder		
Address		
City		
Contact Person	State	ZIP Code
Federal ID Number	Telephone Number (    )	
Do any other departments, branches, or subsidiaries file reports using this same ID Number? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Primary Business Activity		
Did you file a report of Unclaimed Property last year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If no, please explain		
If you are a successor, list the name(s) and Federal ID Number(s) of all previous holders of the property. If you have changed your name during the time in which you held the property, list the prior name(s), state of incorporation, date the corporation changed names and Federal ID Number(s)		

**Your remittance and confirmation of shares transferred into New Mexico  
(if applicable) must accompany this report.**

<input type="checkbox"/> Stock sent to Mellon Security Trust	Total amount due from last page \$ _____
<input type="checkbox"/> Copy of Stock	Penalty _____
Cusip Number _____	Interest _____
Number of Shares _____	Total Remittance _____
	Total Number of Share _____

**OFFICIAL VERIFICATION REPORT**

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.

Printed Name		Title
Signature	Date	E-mail address

# RETENTION PERIOD & PROPERTY TYPE CODES

CODE	YEARS	CODE	YEARS	CODE	YEARS
<b>ACCOUNT BALANCES DUE</b>		<b>INSURANCE</b>		SC03	PRINCIPAL PAYMENTS ON BONDS (5)
AC01	CHECKING ACCOUNTS (5)	IN01	INDIVIDUAL POLICY/CLAIM PAYMENT (3)	SC04	EQUITY PAYMENTS (5)
AC02	SAVINGS ACCOUNTS (5)	IN02	GROUP POLICY/CLAIM PAYMENT (3)	SC05	PROFITS (5)
AC03	MATURED CD OR SAVINGS CERTIFICATE (5)	IN03	PAYMENT DUE BENEFICIARIES (3)	SC06	FUNDS PAID TO PURCHASE STOCK (5)
AC04	CHRISTMAS CLUB FUNDS (5)	IN04	MATURE POLICY/ANNUITY (3)	SC07	FUNDS FOR STOCK/BONDS (5)
AC05	MONEY ON DEPOSIT TO SECURE FUNDS (5)	IN05	PREMIUM REFUNDS (3)	SC08	STOCK ONLY (5)
AC06	SECURITY DEPOSITS (5)	IN06	UNIDENTIFIED REMIT (3)	SC09	CASH FOR FRACTIONAL SHARES (5)
AC07	UNIDENTIFIED DEPOSITS (5)	IN07	DUE UNDER POLICY TERMS (3)	SC10	UNEXCHANGED STOCK (5)
AC08	SUSPENSE ACCOUNTS (5)	IN08	AGENT CREDIT BALANCE (3)	SC11	OTHER CERTIFICATE OF OWNERSHIP (5)
AC22	IRA (3)	IN10	UNPRESENTED DRAFT (5)	SC12	UNDERLYING SHARES (5)
AC99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (5)	IN99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (3)	SC13	FUNDS FOR LIQUIDATION OR REDEMPTION OF UNSURRENDERED SHARES OR BONDS (5)
<b>CHECKS</b>		<b>MINERAL</b>		SC14	DEBENTURES (5)
CK01	CASHIER'S CHECKS (5)	MI01	NET REVENUE INTEREST (5)	SC15	US GOVERNMENT SECURITIES (5)
CK02	CERTIFIED CHECKS (5)	MI02	ROYALTIES (5)	SC16	MUTUAL FUNDS (5)
CK03	REGISTERED CHECKS (5)	MI03	OVERRIDING ROYALTIES (5)	SC17	WARRANTS (RIGHTS) (5)
CK04	TREASURER'S CHECKS (5)	MI04	PRODUCTION PAYMENTS (5)	SC18	MATURED BOND PRINCIPAL (5)
CK05	BANK DRAFTS (5)	MI05	WORKING INTEREST (5)	SC19	DIVIDEND REINVESTED (5)
CK06	WARRANTS (3)	MI06	BONUSES (5)	SC20	CREDIT BALANCES (5)
CK07	MONEY ORDERS (7)	M107	DELAY RENTALS (5)	SC21	MISC RELATED SECURITIES (5)
CK08	TRAVELERS CHECKS (15)	MI08	SHUT-IN ROYALTIES (5)	SC22	OTHER SECURITIES (5)
CK10	EXPENSE CHECKS (5)	MI09	MINIMUM ROYALTIES (5)	SC23	STOCK & DIVIDENDS (5)
CK11	PENSION CHECKS (3)	MI22	OTHER MINERAL PROCEEDS (5)	SC24	BOND/COUPON (5)
CK12	CREDIT CHECK/MEMO (3)	MI99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (5)	SC25	CASH IN LIEU OF SHARES (5)
CK13	VENDOR/EXPENDITURE (5)	<b>MISCELLANEOUS</b>		SC99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (5)
CK14	CHECKS WRITTEN OFF INCOME (5)	MS01	WAGE/PAYROLL (1)	<b>SAFEKEEPING</b>	
CK15	OTHER OFFICAL CHECKS (5)	MS02	COMMISSIONS (1)	SD01	SAFE DEPOSIT BOX (5)
CK16	CD INTEREST CHECKS (5)	MS03	WORKERS' COMPENSATION BENEFIT (5)	SD02	OTHER SAFEKEEPING (5)
CK22	OTHER UNCASHED CHECKS (5)	MS04	PAYMENT FOR GOOD SERVICES (5)	SD03	OTHER TANGIBLE PROPERTY (5)
CK99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (5)	MS05	CUSTOMER OVERPAYMENT (3)	<b>TRUST</b>	
<b>COURT</b>		MS06	UNIDENTIFIED REMIT (5)	TR01	PAYING AGENT ACCOUNTS (5)
CT01	ESCROW FUNDS (1)	MS07	UNREFUNDED OVERCHARGE (5)	TR02	UNDELIVERED/UNCASHED DIVIDENDS (5)
CT02	CONDEMNATION AWARD (1)	MS08	ACCOUNTS PAYABLE (5)	TR03	FUNDS HELD IN A FIDUCIARY CAPACITY (5)
CT03	MISSING HEIR'S FUNDS (1)	MS09	ACCOUNTS RECEIVABLE (5)	TR04	ESCROW ACCOUNT (5)
CT04	SUSPENSE ACCOUNTS (1)	MS10	CREDIT BALANCE DISCOUNT DUE (5)	TR05	TRUST VOUCHER (5)
CT05	OTHER COURT DEPOSITS (1)	MS11	REFUNDS DUE (3)	TR07	TRUST FUND (5)
CT06	GARNISHMENTS (1)	MS12	GIFT CERTIFICATES (If redeemable in merchandise only, report 60% of face value.) (5)	TR22	TRUST CHECK (5)
CT07	BAIL OR BOND (1)	MS13	LOAN COLLATERAL (5)	TR99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (5)
CT08	INMATE ACCOUNTS (1)	MS14	PENSION/PROFIT SHARE PLANS (IRA, KEOGH) (3)	<b>UTILITIES</b>	
CT99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (1)	MS15	DISSOLUTION/LIQUIDATION PROCEEDS (1)	UT01	UTILITIES DEPOSIT (1)
<b>GOVERNMENT</b>		MS16	MISC. OUTSTANDING CHECK (5)	UT02	REFUND OR REBATE (1)
GT01	PROPERTY TAX OVERPAYMENTS (1)	MS17	MISC. INTANGIBLE PROP (5)	UT99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (1)
GT02	EXCESS PROCEEDS FROM TAX SALES (1)	MS18	SUSPENSE LIABILITIES (5)	<b>OTHER PROPERTY</b>	
GT03	STATE TAX REFUNDS (1)	MS99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (5)	ZZZZ	PROPERTY NOT IDENTIFIABLE
GT04	OTHER STATE WARRANTS (1)	<b>SECURITIES</b>			
GT05	GROSS RECEIPTS WARRANTS (1)	SC01	DIVIDENDS ONLY (5)		
GT99	AGGREGATE (<\$50 OR OWNER UNKNOWN) (1)	SC02	INTEREST ON BONDS (5)		

State of New Mexico - Taxation & Revenue Department  
**LIST OF OWNERS OF UNCLAIMED PROPERTY**

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

Holder (Name of Business)			Report Year	Federal ID Number				
Address			Period Covered					
City	State	ZIP Code	From: _____ (MM/DD/YY)	To: _____ (MM/DD/YY)				
Contact Name			E-mail Address					
Owner Name	Last Known Address		Social Security No. or Federal Tax ID No. (3)	Owner's Acct. No., Certificate No., or Policy No. (4)	Date of Last Transaction (5)	Relation Code (6)	Amount (Principal + Dividends + Interest) (7)	Property Type Code (8)
Last	Middle	Number & Street City, State, ZIP (2)						
First								
(1)								
<b>TOTAL</b>								
of Col. #7								

# INSTRUCTIONS FOR LIST OF OWNERS OF UNCLAIMED PROPERTY

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 described on Form RPD-41201. The exact Property Type Code and Description are to be used when completing this form.

**HOLDER INFORMATION:** Complete the holder information on the top of the form to include: name, address, reporting year, period covered, Federal Tax ID Number, contact person, phone number and E-mail address.

**PAGE NUMBER:** Form RPD-41202 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.

**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:** Social Security No. or Federal Tax ID No.: Enter Social Security Number of each owner of the funds or Federal Tax ID Number (if business).

**Column 4:** Owner's Acct. No., Certificate No., or Policy No.: 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: 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.

**Column 8:** Property Type Codes: Enter the proper type code corresponding to the description of funds as listed under *Retention Period & Property Type Codes* on page 11.

State of New Mexico - Taxation & Revenue Department  
**LIST OF OWNERS OF UNCLAIMED STOCKS AND OTHER SECURITIES**

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

Holder (Name of Business)		Report Year	Federal ID Number					
Address		Period Covered						
City	State	From: _____ (MM/DD/YY)	To: _____ (MM/DD/YY)					
Contact Name		E-mail Address						
Issuer / CUSIP No. <b>(1)</b>	Owner Name		Social Security No. or Federal Tax ID No. <b>(4)</b>	Number of Shares <b>(5)</b>	Date of Last Transaction <b>(6)</b>	Description of Securities <b>(7)</b>	Prop- erty Type Code <b>(8)</b>	Owner Class Code <b>(9)</b>
	Last	First						



# INSTRUCTIONS FOR LIST OF OWNERS OF UNCLAIMED STOCKS AND OTHER SECURITIES

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*.

**HOLDER INFORMATION:** Complete the holder information on the top of the form to include: name, address, reporting year, period covered, Federal Tax ID Number, contact person, phone number and E-mail address.

**Column 1:** Issuer/CUSIP No.: 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: Report last known address of the owner on your records, even though mail has been returned from such address. If the address is unknown, enter "Unknown".

**Column 4:** Social Security No. or Federal Tax ID No.: Enter Social Security Number of each owner of the funds or Federal Tax ID Number (if business).

**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 were 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: 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.

## PROPERTY TYPE CODES

SC01	Dividends (5)	SC12	Underlying shares or other outstanding certificates of ownership (5)
SC02	Interest payable on registered bonds (5)	SC13	Funds for liquidation/redemption of unsundered stocks and bonds (5)
SC03	Principal payments (5)	SC14	Debentures (5)
SC04	Equity payments (5)	SC15	U.S. government securities
SC05	Profits (5)	SC16	Matured funds (5)
SC06	Funds paid toward the purchase of shares or interest in a financial or business organization (5)	SC17	Warrants (5)
SC07	Bearer-bond interest and matured principal (5)	SC18	Matured principal on registered bonds (5)
SC08	Shares of stock (5)	SC19	Dividend reinvestment plans (5)
SC09	Cash for fractional shares (5)	SC20	Credit balances (5)
SC10	Unexchanged stock of successor corporation (5)	SC99	Aggregate securities - related cash less than \$50 (5)
SC11	Any other certificates of ownership (5)		

**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 concerning your reporting obligations, 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

(505) 827-0767 or 827-0668

# LIST OF UNCLAIMED CONTENTS OF SAFE DEPOSIT BOXES OR OTHER SAFEKEEPING REPOSITORIES

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

Holder (Name of Business)				Report Year	Federal ID Number			
Address				Period Covered				
City	State	ZIP Code	From: _____ (MM/DD/YY)	To: _____ (MM/DD/YY)				
Contact Name				E-mail Address				
Owner Name	Last Known Address		Social Security No. or Federal Tax ID No.	Safe Deposit Box or Identifying No.	No. of Items	Description of Articles		
Last	First	Middle	(1)	(2)	(3)	(4)	(5)	(6)

## INSTRUCTIONS FOR LIST OF UNCLAIMED CONTENTS OF SAFE DEPOSIT BOXES OR OTHER SAFEKEEPING REPOSITORIES

Every holder maintaining safe deposit boxes or other safekeeping repositories in the State of New Mexico shall report to the Unclaimed Property Office with an inventory of property in its possession which constitutes unclaimed property under Section [7-8A-3-NMSA 1978].

**HOLDER INFORMATION:** Complete the holder information on the top of the form to include: name, address, reporting year, period covered, Federal Tax ID Number, contact person, phone number and E-mail address.

**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 on your records, even though mail has been returned from such address. If the address is unknown, enter "Unknown".

**Column 3:** Social Security No. or Federal Tax ID No.: Enter Social Security Number of each owner of the funds or Federal Tax ID Number (if business).

**Column 4:** Safe Deposit Box or Identifying No.: Enter the safe deposit box or other safekeeping identification number.

**Column 5:** No. 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 concerning your reporting obligations, 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

(505) 827-0767 or (505) 827-0668

**State of New Mexico - Taxation & Revenue Department**

Unclaimed Property Office  
P.O. Box 25123  
Santa Fe, New Mexico 87504-5123  
(505) 827-0762 or 827-0668

**HOLDER'S NEGATIVE REPORT**

Name of Holder		
Address		
City	State	ZIP Code
Federal ID Number	Telephone Number (    )	
E-mail Addresss		

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, \_\_\_\_\_.

I declare that I have examined this report and, to the best of my knowlege and belief, it is true, correct and complete.

Printed Name	Title
Signature	Date

State of New Mexico - Taxation & Revenue Department  
**HOLDER'S REQUEST FOR REIMBURSEMENT**

State of \_\_\_\_\_ Report Year \_\_\_\_\_ Report Total \_\_\_\_\_

**PART I HOLDER INFORMATION**

Holder Name \_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
Tax ID# \_\_\_\_\_ Contact Name \_\_\_\_\_ Contact Phone Number \_\_\_\_\_

Contact Fax Number \_\_\_\_\_ Contact E-mail Address \_\_\_\_\_

**PART II CLAIM INFORMATION**

Property Code \_\_\_\_\_ Acct. Reference No. (if aggregate-specify) \_\_\_\_\_ Date Pd. to Owner/Acct. Reactivated\* \_\_\_\_\_ Dollar Amount/Number of Shares \_\_\_\_\_

Owner's Name (exactly as on Report) \_\_\_\_\_ Owner's Address (as listed on Report) \_\_\_\_\_

Claimant's Name & Address (if different than owner) \_\_\_\_\_

**\*IF AMOUNT WAS REMITTED IN ERROR, ATTACH  
A SEPARATE SHEET DETAILING THE ERROR**

**Total Request for Reimbursement: \$ \_\_\_\_\_**

**PART III HOLDER CERTIFICATION**

I, \_\_\_\_\_, a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, or other property 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:

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

Notary: \_\_\_\_\_

My commission expires: \_\_\_\_\_

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

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

Date \_\_\_\_\_