

**STATE OF NEVADA
DEPARTMENT OF BUSINESS AND INDUSTRY
REAL ESTATE DIVISION
TRUST ACCOUNT RECONCILIATION**

Check one: Custodial Trust Account

Date: _____

Company Name: _____

Address: _____

Trust Account Title: _____

Trust Account Number: _____ For month of: _____

Bank: _____

Prepared by: _____ Email: _____

Office Phone: _____ Office Fax: _____

PART I: (Submit Bank Statement)

| | |
|---|-----------------------|
| Bank Statement Ending Balance | \$ _____ |
| Plus: Deposits not yet recorded on bank statement but posted to check register and ledgers (Total of Schedule A) | \$ _____ |
| Deposits recorded on bank statement but not posted to check register & ledgers | \$ _____ |
| SUBTOTAL | \$ _____ |
| Less: Outstanding Checks (Total of Schedule B) | \$ _____ |
| Plus or Minus: Other adjusting entries (Total of Schedule C) | \$ _____ |
| Reconciled bank balance as of _____ | TOTAL \$ _____ |

PART II: (Submit)

Cash Receipts and Disbursement Journal, Client Ledgers with Balance
Balance as of _____ **TOTAL \$ _____**

PART III: (Submit)

Ledger Cards: As of _____ (Total of Schedule D) **TOTAL \$ _____**

Totals of Parts I, II and III must be reconciled to the same date and must be identical.

*Amount of difference between these totals, if any: \$ _____

*Complete Schedule C (page 2) to explain the difference and corrective action taken to bring Parts I, II and III into balance.

**If corrective action will be taken after submission of this reconciliation, explain the difference and correction action that will be taken on page 3 of this form.

Broker funds, if any: \$ _____

Print Broker Name: _____ Broker License Number: _____

I declare under penalty of perjury that the foregoing is true and correct. I also understand that I need to submit either Form 546 or Form 546A every year according to the requirements set forth in NAC 645.806.

Broker Signature: _____ Date: _____

Recommended format or headings for schedules

SCHEDULE "A" (Deposits not yet posted by bank)

| Date | Amount | Date | Amount | Date | Amount |
|------|--------|------|--------|------|--------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

SCHEDULE "B" (Outstanding checks)

| Date | Check Number | Amount | Date | Check Number | Amount |
|------|--------------|--------|------|--------------|--------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

SCHEDULE "C" (Adjusting entries)

| Date | Amount | Explanation | Corrective Action Taken |
|------|--------|-------------|-------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

SCHEDULE "D" (Ledgers)

| Client Name or Property Address | Ledger Balance | Client Name or Property Address | Ledger Balance |
|---------------------------------|----------------|---------------------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

NOTE: Form 546 is to be submitted annually by the end of the month in which the broker's license expires. One form may be sufficient for low volume accounts. For higher volume accounts, complete additional schedules. Trust accounts must be reconciled with bank statements at least monthly. For direction regarding trust accounts and how to open a bank trust account go to: [Informational Bulletin #26](#).

MAIL or EMAIL COMPLETED FORM AND ALL DOCUMENTATION FROM PARTS I, II & III TO
(USB drives are acceptable submissions)

Mail: Nevada Real Estate Division, ATTN: Compliance, 3300 W. Sahara Ave., Suite 350, Las Vegas, NV 89102

Email: realest@red.nv.gov

Phone: 702-486-4033

Website: <http://red.nv.gov/>

****EXPLAIN FULLY:** *If corrective action will be taken after submission of this reconciliation explain the difference and corrective action that will be taken.*

Broker Signature: _____ Date: _____