



STATE OF NEVADA  
DEPARTMENT OF BUSINESS AND INDUSTRY  
**DIVISION OF MORTGAGE LENDING**  
3300 West Sahara Avenue, Suite 285  
Las Vegas, NV 89102  
Phone: 702-486-0782 - Fax: 702-486-0785  
[www.mld.nv.gov](http://www.mld.nv.gov)

TO: Escrow Agency Licensees  
FROM: Division of Mortgage Lending  
SUBJECT: Annual Financial Statement Submission Requirements

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**Annual Financial Statements:**

Per NAC 645A.310, a Nevada licensed escrow agency is required to submit its annual financial statement to the Commissioner not later than 120 days after the last day of each fiscal year of the escrow agency ("FYE"). For example, if the escrow agency's FYE is December 31<sup>st</sup>, its financial statement is required to be submitted by April 30<sup>th</sup>. A late submission may result in disciplinary action.

Licensees are reminded that the financial statement must meet the following requirements:

1. Be prepared based on the escrow agency's books and records by an independent public accountant who has a valid permit to engage in the practice of public accounting in this State;
2. Be dated not earlier than the last day of the fiscal year of the escrow agency.

If the escrow agency maintains a trust account pursuant to NRS 645A.160, the financial statement submitted must be reviewed by an independent public accountant before it is submitted to the Commissioner. The review must be consistent with the standards set out in sections 400 to 408, inclusive, of the Statements on Standards for Accounting and Review Services published by the American Institute of Certified Public Accountants.

**Address for Submission:**

Annual financial statements shall be submitted to the State of Nevada, Division of Mortgage Lending { Attention: CPA } by mail or delivery service to 3300 West Sahara Avenue, Suite 285, Las Vegas, Nevada 89102, or via facsimile to (702) 486-0785.

**Requests for an Extension:**

The Commissioner may grant a reasonable extension for the submission of a financial statement if an escrow agency requests an extension not later than 90 days after the last day of the fiscal year of the escrow agency. Please submit extension requests to the Division via email at [mldinfo@mld.nv.gov](mailto:mldinfo@mld.nv.gov).