

Licensing Office  
Nevada Financial Institutions Division  
1830 E. College Parkway, Suite 100  
Carson City, NV 89706-7905

STATE OF NEVADA



DEPARTMENT OF BUSINESS AND INDUSTRY

FINANCIAL INSTITUTIONS DIVISION

**PRIVATE PROFESSIONAL GUARDIAN ANNUAL REPORT OF CONDITION AND  
SUBMISSION OF LEDGER OF STOCKHOLDERS OR LIST OF MEMBERS AND MANAGERS  
TO THE COMMISSIONER**

The Private Professional Guardian Annual Report of Condition and submission of the ledger of stockholders or list of members and managers to the Commissioner **for the year ending: December 31, 2022, or Current Fiscal Year End** is due as described below:

**Due Date**

- 1) NRS 628B.590(1), an annual Certified Public Accountant (CPA) prepared financial statements is due before the renewal of the license each year; and
- 2) NRS 628B.590(2), the submission of ledger of stockholders of a corporation, or the list of each member and manager of a limited-liability company, is due on or before the fourth Monday in January of each year and before the renewal of a license. **Therefore, the NFID will automatically grant an extension until April 15, 2023, if the Annual Report of Condition, CPA prepared Financial Statements along with the supporting documentation, and the ledger of stockholders or list of the members and managers are sent together in one submission.**

**Please Note: The Annual Report, CPA prepared Financial Statements, supporting documentation, and the ledger of stockholders or list of the members and managers must be submitted by email to [fidcpa@fid.state.nv.us](mailto:fidcpa@fid.state.nv.us)**

**The Subject line of the email must include entity name/DBA, license number and license type**

**Request for an extension to submit the report past April 15<sup>th</sup>, *must* be submitted to FID CPA via email to avoid late fees and/or delays in renewal: [fidcpa@fid.state.nv.us](mailto:fidcpa@fid.state.nv.us)**

**A licensee who fails to renew its license by December 31, 2023, is not licensed pursuant to the provisions of NRS Chapter 628B and must is not permitted to operate until the NFID issues an active/valid license. Operating without a license constitutes unlicensed activity and may result in disciplinary action that includes, but is not limited to, the issuance of an order to cease and desist and administrative fines.**

The NFID cannot renew a license until the annual report, financial statements, supporting documentation, and ledger of stockholders of a corporation or the list of members and managers are submitted and approved by the NFID's CPA. In addition, any outstanding assessment fees, examination fees or late fees must be paid prior to renewal.

Private Professional Guardian Company Name: \_\_\_\_\_

DBA, if applicable: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

1. Provide a current listing of all protected persons.
2. Pursuant to NRS 628B.590(1), provide the annual CPA prepared financial statements for the Annual Report year ended December 31<sup>st</sup> or current fiscal year end, which must be prepared by a licensed CPA in good standing in the state where the Annual Report is prepared. At a minimum, the entity's financial statements must include: 1) a signed and dated letter written on letterhead reflecting that a CPA in good standing "prepared" the report of financial standing, 2) a Statement of Assets, Liabilities, & Owners' Equity [balance sheet], and 3) a Statement of Operations [income statement or profit & loss]. A CPA prepared "modified" compilation that is not a full GAAP engagement, i.e., without the cash flow statement, the statement of shareholders' equity, and notes to the financial statements, is certainly acceptable.

Please note: During the NFID's CPA review of the independent CPA prepared financial statements, the NFID's CPA may require, pursuant to NRS 628B.590(1), audited financial statements prepared by an independent certified public accountant if deemed necessary by the Commissioner or his designee based upon the size and complexity of the entity.

3. Provide the stock ledger of stockholders of the corporation required to be maintained pursuant to paragraph (c) of subsection 1 of NRS 78.105 or the list of each member and manager required to be maintained pursuant to paragraph (a) of subsection 1 of NRS 86.241, verified by the president or a manager, as appropriate.

A list of each member and manager submitted must include the percentage of each member's interest in the company, in addition to the requirements set forth in NRS 86.241

4. Provide a copy of the operating bank statement along with a copy of the account reconciliation for the month ended December 31<sup>st</sup> or current fiscal year end of the Annual Report year.

**AFFIDAVIT**

I, \_\_\_\_\_, the undersigned, being the

\_\_\_\_\_ on behalf of \_\_\_\_\_  
(Owner, Officer Title, or Manager) (Name of Company)

swear and affirm, under penalty of perjury, which to the best of my knowledge and belief the statements contained in this report, including the accompanying supplemental, are true and complete in all respects.

\_\_\_\_\_  
**Signature of Owner, Officer, or Manager**

**ACKNOWLEDGEMENT OF NOTARY PUBLIC**

Taken, subscribed and sworn (or affirmed) before me in the county of \_\_\_\_\_

State of \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
**Signature of Notary Public**

\_\_\_\_\_  
**My commission expires (date)**

**Notary Seal:**

\*Retain a copy of this report for your files.

\* *Nevada Revised Statute requires a fee of \$10.00 per day for a late, erroneous, or deficient filings of the Annual Report.*