

**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 COMPLETED FORM AND ALL DOCUMENTATION FROM PARTS I, II & III TO**

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

Email: [realest@red.nv.gov](mailto:realest@red.nv.gov)

<http://red.nv.gov>

(702) 486-4033

**\*\*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: \_\_\_\_\_