

Outstanding Checks—Annual Report

Stake, district, ward, or branch name	Church unit checking account number	Report year (ending December 31)
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Church units (stakes, districts, wards, and branches) use this form to fulfill the legal reporting requirements for uncashed checks in their respective states. Uncashed (or outstanding) checks do not benefit the Church because the Church must remit those funds to each state according to the state's escheatment laws.

outstanding six months or longer (issued June 30 or earlier) and that must be reported according to steps 1 through 6 on the back.

If there are no outstanding checks to report, print *No outstanding checks* in the "Comments" section below. **This form must be submitted even if there are no outstanding checks to report.**

Please follow the instructions on the back of this form to determine which checks need to be reported. List below only those checks that have been

Check number	Check date (day/month/year)	Check amount	Payee name	Date of attempted contact	Last known address		Type of payment (vendor, expense reimbursement, and so on)	Category (budget, fast offering, and so on)
					Street	City, state, zip code		

Comments (include additional information that would help determine the action required on each check listed above). Write *No outstanding checks* in this section if you do not have any outstanding checks to report.

Clerk's signature	Date	Unit leader's signature	Date
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Instructions for Completing This Form

1. Reconcile the Church Unit Financial Statement for December. Note checks that have been outstanding for six months or more as of December 31 (**checks issued June 30 or earlier**).
2. Contact the payees of the outstanding checks to see why they have not cashed their checks.
If a payee still has the check, do one of the following:
 - Ask the payee to deposit or cash the check as soon as possible.
 - If the payee wants to donate the check back to the Church, have the payee endorse the check, fill out a donation slip, and follow normal donation procedures.**If a payee cannot locate the original check, do one of the following:**
 - If the payee still wants to be paid or reimbursed, write a replacement check and then void the original check according to prescribed MLS (Member and Leader Services software) procedures.
 - If the payee does not want a replacement check, void the original check according to prescribed MLS procedures.
3. If the payee says the payment is a duplicate payment or the payment was made in error, void the original check according to prescribed MLS procedures.
4. Do not report outstanding fast-offering checks written to individual-Church-member payees. If an individual-Church-member payee refuses to cash a fast-offering check, void the original check according to prescribed MLS procedures.

However, if the payee is a business (such as a landlord, utility, or bank) and you cannot contact the payee in step 2 above, you must report the outstanding fast-offering check on this form.
5. Do not report outstanding checks that were voided in steps 2 through 4 above.
6. Do not report outstanding checks written to other Church units, services, organizations, or entities (intra-Church checks).
7. List the remaining checks on this Outstanding Checks—Annual Report form only if they were not resolved or eliminated by steps 1 through 6 above and they have been outstanding for six months or longer as of December 31. These are the checks that will be escheated. Complete each column on the front of this form—including the address—for each reportable check.
8. Do not cancel checks reported on this form by using the Void button in MLS. Church headquarters personnel will make the needed entry on your Church Unit Financial Statement. When you see the entry on your statement, mark the check “Cleared” on the Reconcile screen in MLS.
9. Wards and branches must send this Outstanding Checks—Annual Report form to the stake or district by **March 31** and keep a copy of the form for their files.

Stakes and districts complete their own Outstanding Checks—Annual Report form to determine whether they have any checks to report. A copy of the form should be kept in the stake’s or district’s files.