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Review the [General Business Corporations Handbook](#) and/or [Brokers and Dealers Handbook](#) to see what types of funds are covered under [Article V](#), [Article V-A](#) and [Section 1315](#) of the Abandoned Property Law. Only applicable property types due under the All-Business Entities and Brokers/Dealers reporting cycles should be escheated during this reporting cycle. Refer to our [Property Type Tables](#) for more information.

**All-Business Entities and/or Brokers and Dealers Handbook [Reporting Timeline](#):**

**December 10** Send a notice by first-class mail to all owners with a valid address.

**December 31** Determine which accounts are dormant for the All-Business Entities and/or Brokers/Dealers abandoned property reporting cut-off date.

**January 10** Send a notice by certified mail to owners owed over \$1,000 who did not respond to the first notice.

**March 10** Ensure your final report, including account and owner details, remittance and [Verification and Checklist \(VCL\) \(AC2709\)](#) is received by our Office.

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**Watch our [eLearning](#) videos for help with completing and filing your report.**



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**Important Details**

- Do not use property type code ZZZZ or MS16 for miscellaneous property if reporting in NAUPA format. Identify the proper code for the property being reported. Property type code ZZZZ should only be used for reporting interest due if your report was or will be filed late. MS16 is only a valid code when reporting subject to APL Article III, Lost Property - Cash Only.

- Using a [New York](#) format for reporting unclaimed funds? Move to [NAUPA](#) format before filing your next report! NAUPA will be our preferred format in 2025, so prepare early.

**When preparing and submitting reports, keep in mind the following:**

- A request for an extension of time must be received by our office 30 days prior to the due date of the report. See our [Extension Request](#) Form for details.
- The Federal Employer Identification Number (FEIN) of the reporting entity must be provided, without hyphens, in the appropriate field(s) on the VCL/EVCL or report fields when submitting your report.
- Submit all unclaimed funds due for a specific industry reporting period on a single report. Only report property that has reached dormancy by the industry cut-off date. Do not submit prior to the cut-off date.
- Provide the Dormancy Begin Date (Starting Transaction Date in NAUPA) for all property that appears on the report.

**Click on the Links below for Additional resources:**

- [Due Diligence](#)
- [Handbook for Reporters](#)
- [Reporting](#)
  - [Electronic Reporting Format](#)
  - [Electronic Payment](#)
- [Extension Request](#)

**Contact us at: [NYSVCU@osc.ny.gov](mailto:NYSVCU@osc.ny.gov)**

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