

Reporting Unclaimed Funds in NAUPA II Format

Office of Operations



Presenters

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Topics

- »Unclaimed Funds Overview
- »Transition to KAPS
- »Unclaimed Funds related to New York Government
- »Due Diligence Process
- »Three Parts of a Report
- »Property Types
- »Common Pressure Points in Reporting
- »Industry Deadlines
- »Filing an Extension
- »FAQ
- »Q & A

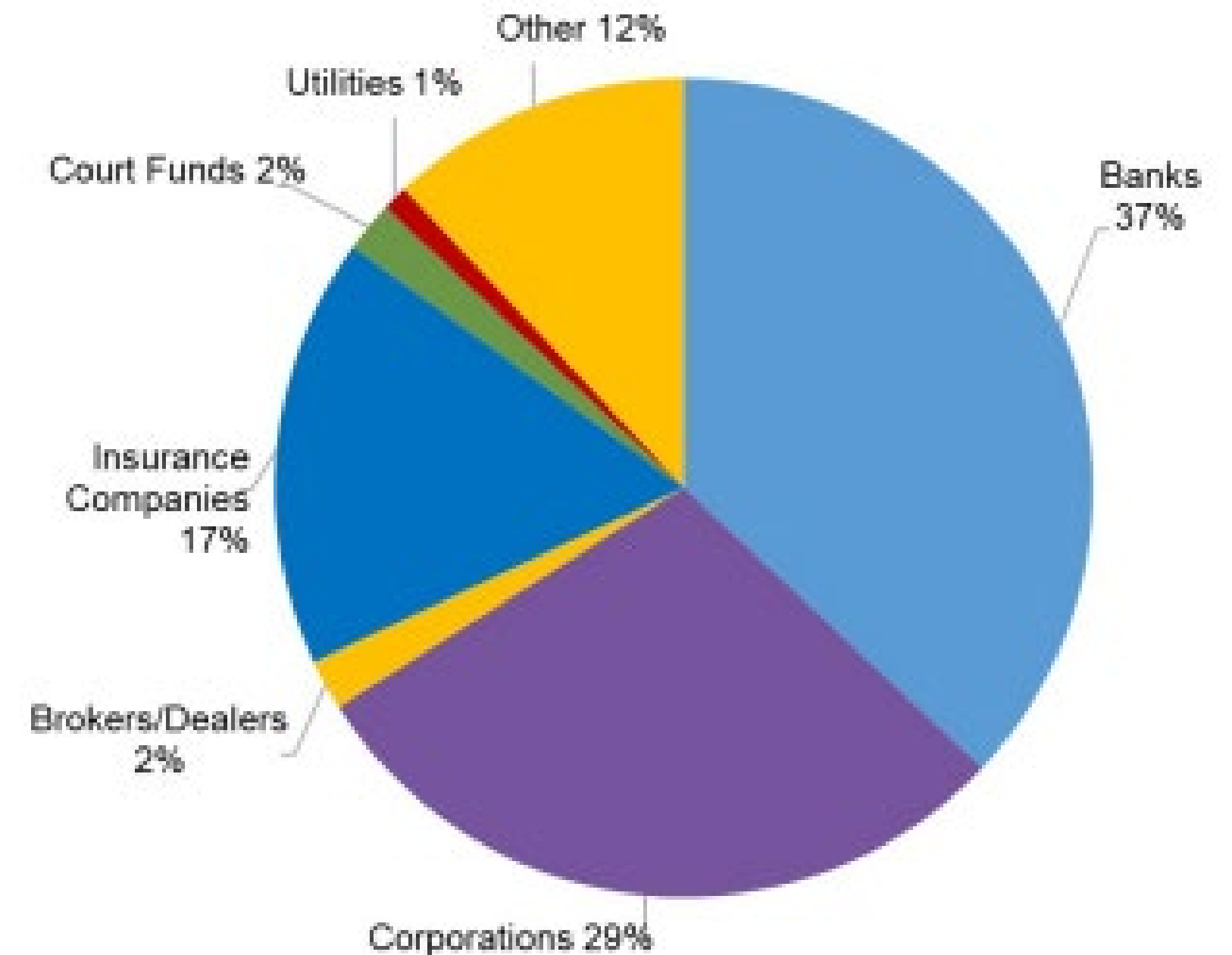


What Does the Office of Unclaimed Funds Do?

Core Functions

- Pay abandoned property claims
- Returned \$633 million in FY 2024-25
- Process abandoned property reports from over 15,000 holders

Source of Funds (4/24-3/25)



What's New in the Office of Unclaimed Funds?

Convert to NAUPA Format before submitting your next report!

- On August 11, 2025, New York implemented KAPS.
- If you used a New York format to report unclaimed funds, move to the National Association of Unclaimed Property Administrators' (NAUPA) standard electronic file format before filing your next report. Only NAUPA-formatted reports are accepted by KAPS.
- For specific questions or concerns, go to the Contact Us page of the website, select "Subject: Reporter Question" and add "NAUPA Conversion" in the comments section.

What Are the Unclaimed Funds Related to New York State Government?

Unclaimed
Court Funds

Article
VI

Unclaimed
Condemnation
Awards

Article X

Unclaimed
Property of
Persons in State
Institutions

Section
1304

Unclaimed
Public
Assistance

Section
1305

Unclaimed
Wages –
Department of
Labor

Section
1308

Unclaimed
Lottery and
State Checks

Section
1315

Unclaimed
Child Support
or Combined
Child and
Spousal
Support

Section
1318

Voluntary
Reporting

Section
1310

Checks Issued by State Agencies

General Checking Account – Treasury and OSC

- Signed by the Commissioner of Taxation and Finance and the Comptroller
 - Vendor Checks
 - SSI-SSP (Supplemental Security Income-State Supplemental Payments) Checks
 - State Payroll Checks

Comptroller's Refund Account – OSC

- Signed by the Comptroller only
 - Refund Checks

Agency Held Accounts (non-SFS) – Agency

- Signed by Agency Head
 - Petty Cash



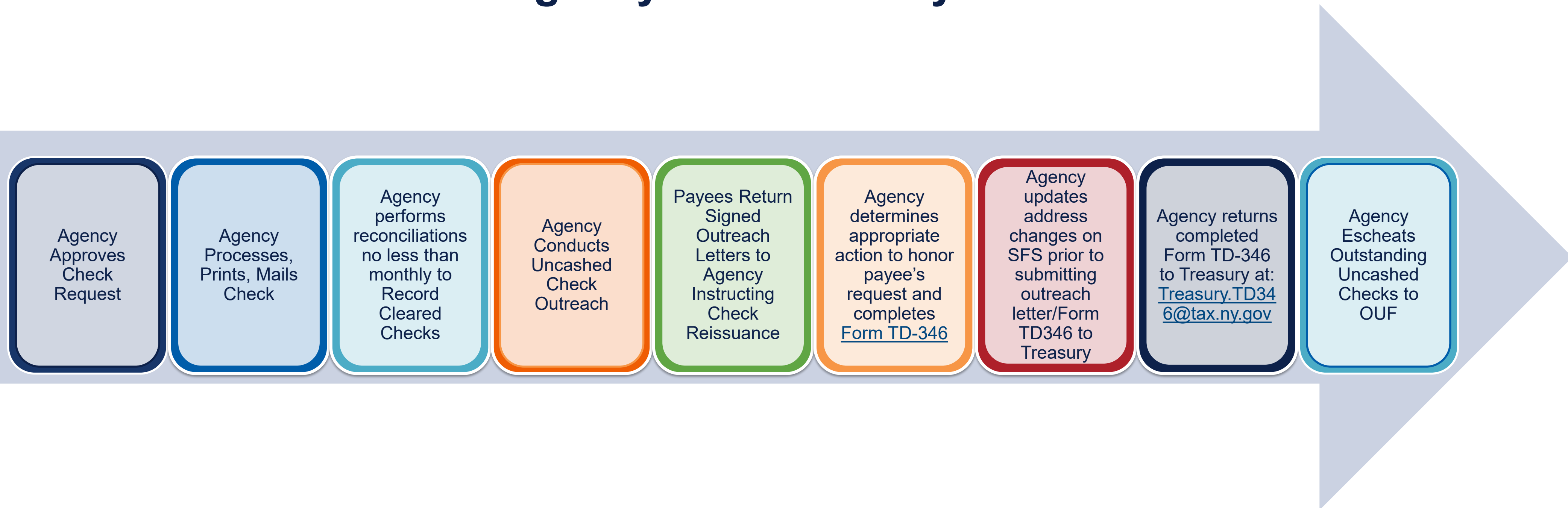
State Checks Process Flow Chart

Checks Issued from SFS and Payroll



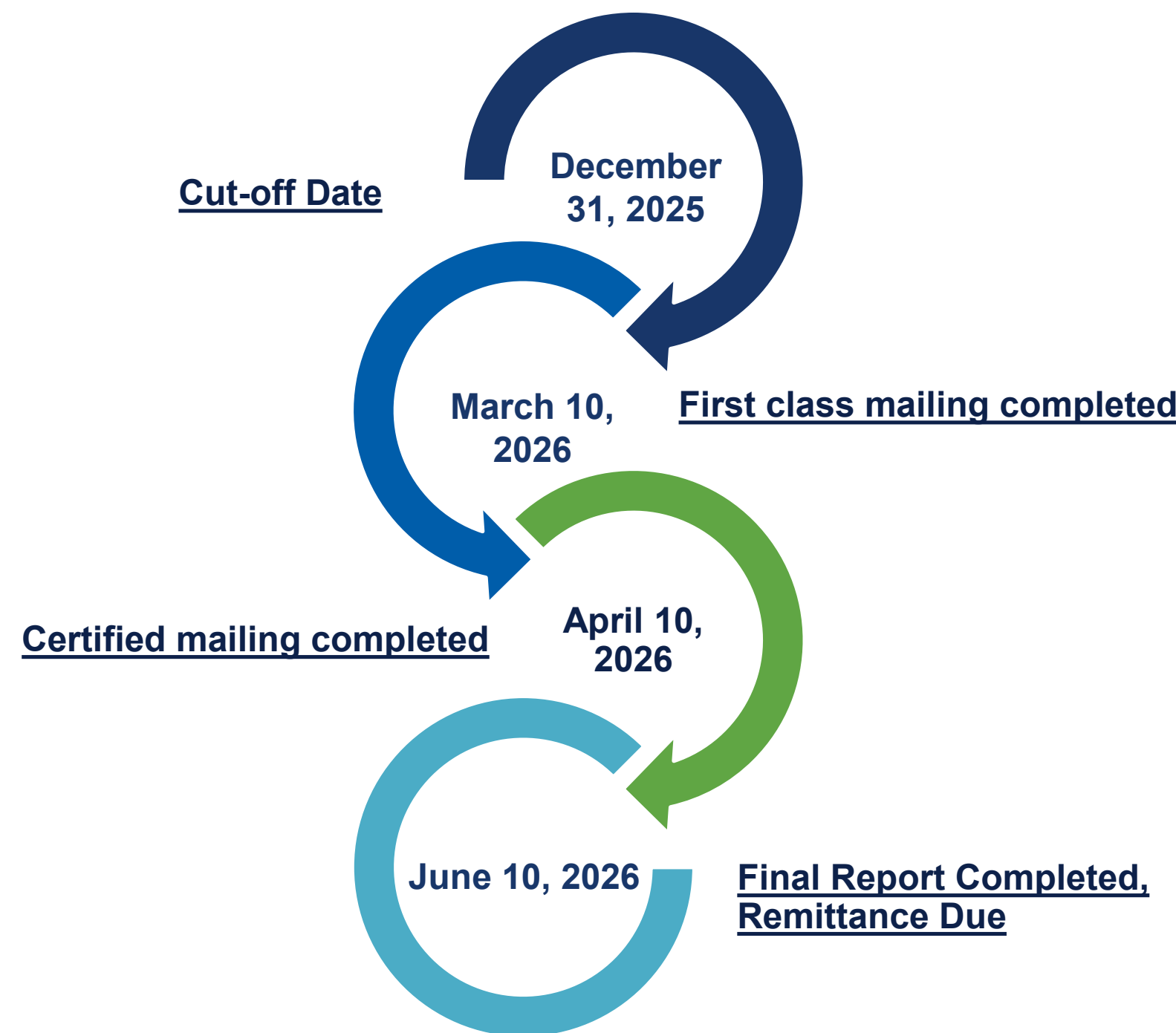
State Checks Process Flow Chart

Checks Issued from Agency Sole Custody Accounts

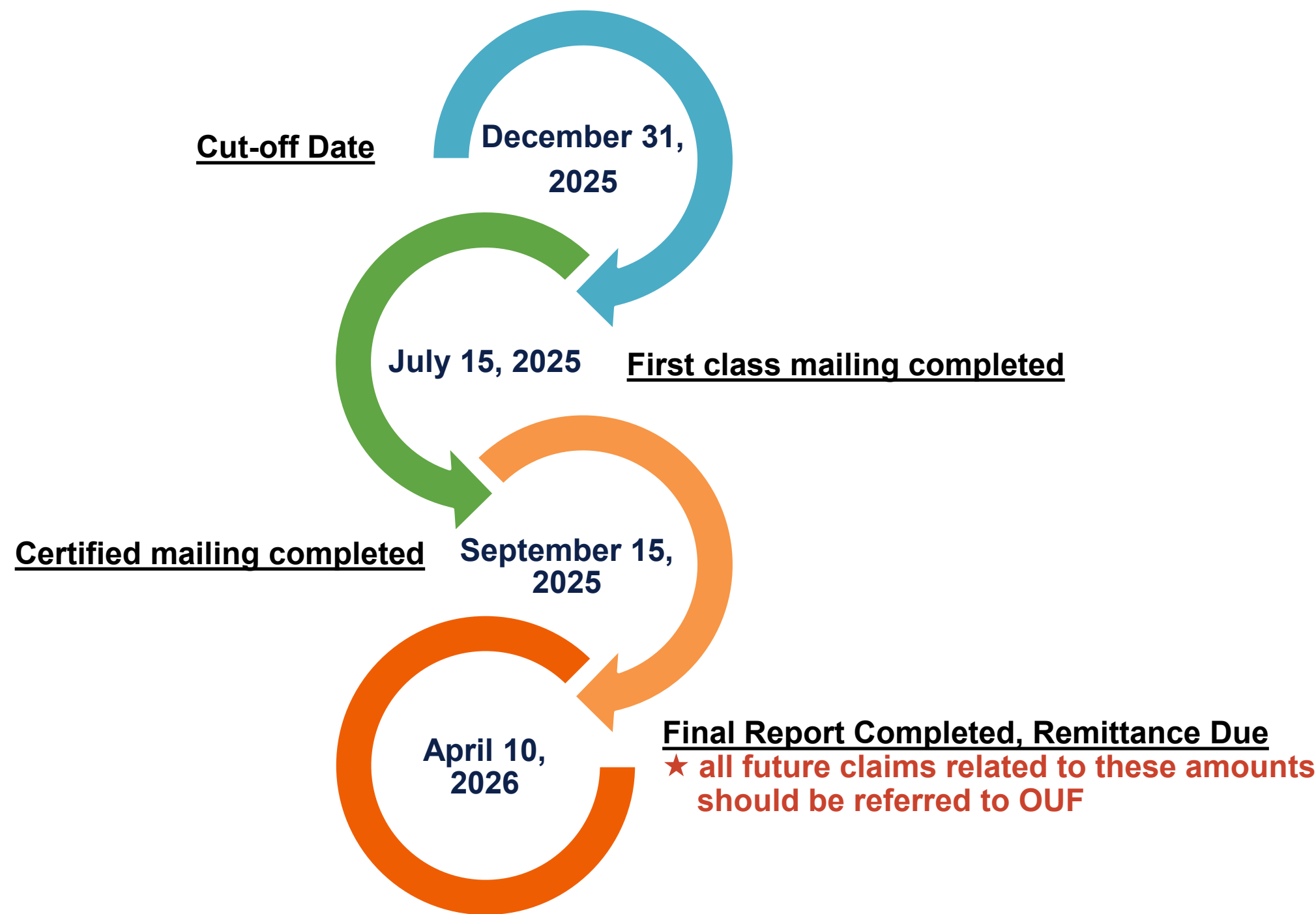


Uncashed State Checks Reporting Timeline

Statutory – on or before:



Process in practice for uncashed checks issued from SFS – on or before:



What Funds Are Considered Unclaimed Court Funds?

Article VI

Monies paid into court, including the proceeds from the sale of tangible personal property and securities or other intangible property

Monetary proceeds representing any legacy or distributive share due to an unknown person as specified in Section 2222 of the Surrogate Court Procedure Act

Who Reports Court Funds Under Article VI?

- County Treasurer
- Commissioner of Finance (New York City only)
- Each court individually:
 - Surrogate's Court
 - Supreme Court
 - District Court
 - Family Court
 - County Court

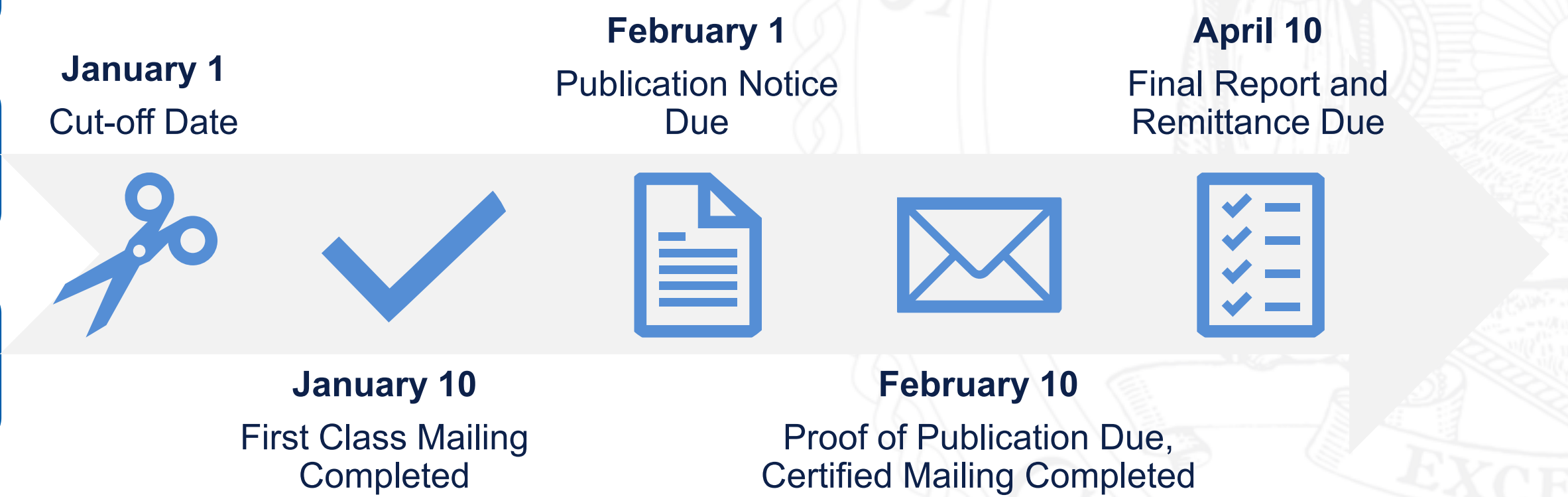
What Is Covered under Court Funds?

Article VI

Properties Reported

CT05/7A	Trust Funds
CT11/7B	Bail Funds (exonerated only)
CT21/7X	Other miscellaneous items
Dormancy Period	3 years from the date of receipt by county treasurer

Important Dates



What Funds Are Covered under Condemnation Awards?

Article X

Monies held or owing for the payment of an award by a court in any condemnation proceeding

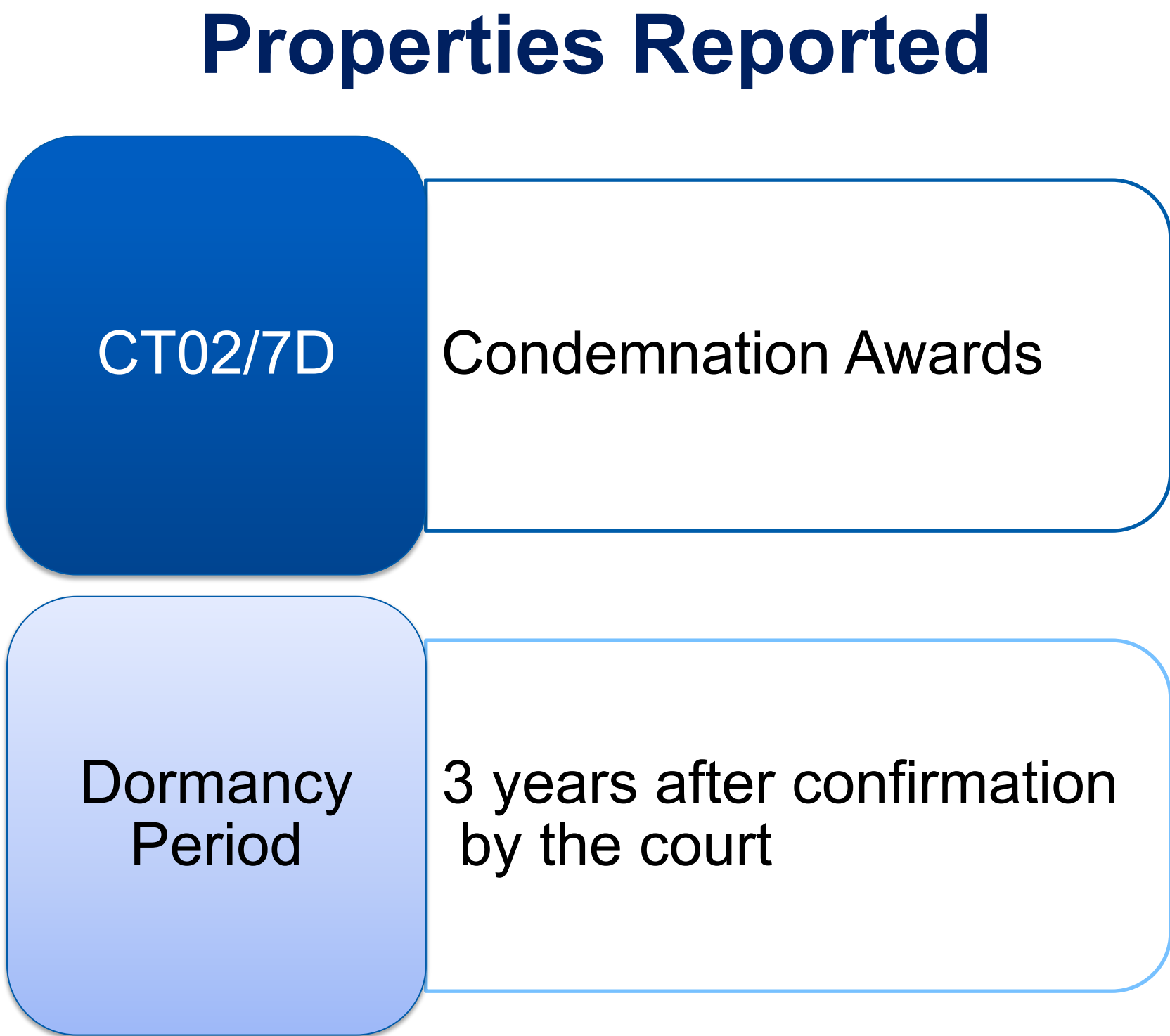
Who Reports Court Funds Under Article X?

Payable by a public corporation or other corporation possessing powers of condemnation



What Is Covered under Condemnation Awards?

Article X



Persons in Certain State Institutions

Section 1304

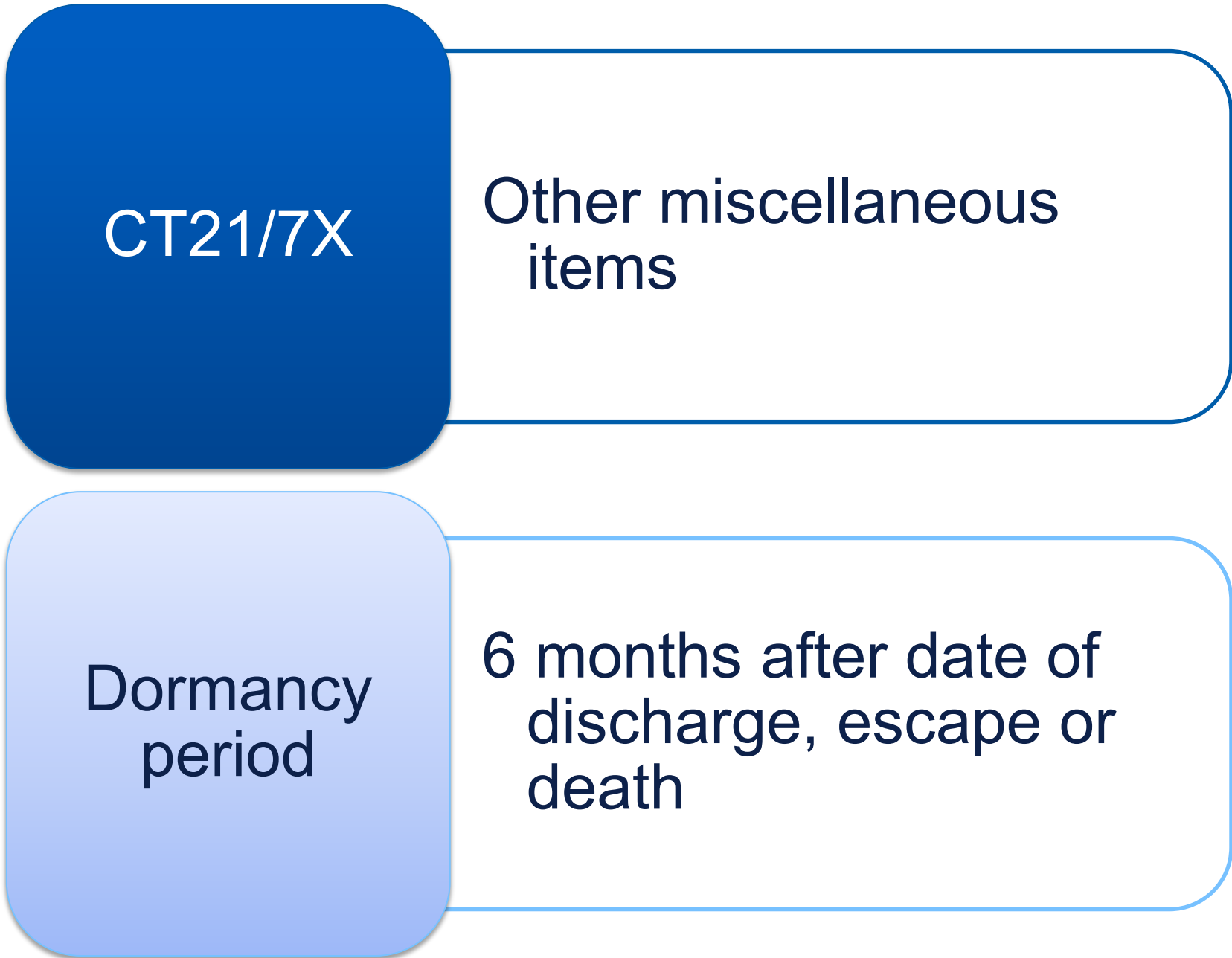
Unclaimed property subject to §1304 of the APL includes any properly inventoried monies or intangible personal property and the proceeds from the sale of tangible personal property remaining upon the discharge, escape or death of a formerly institutionalized person in certain state institutions. The necessary reporting and payment activities are to be completed in accordance with the stipulations set forth in §128 of New York's State Finance Law.



What Is Covered under State Institutions?

APL Section 1304 and SFL Section 128

Properties Reported



Important Dates



Public Assistance

Section 1305

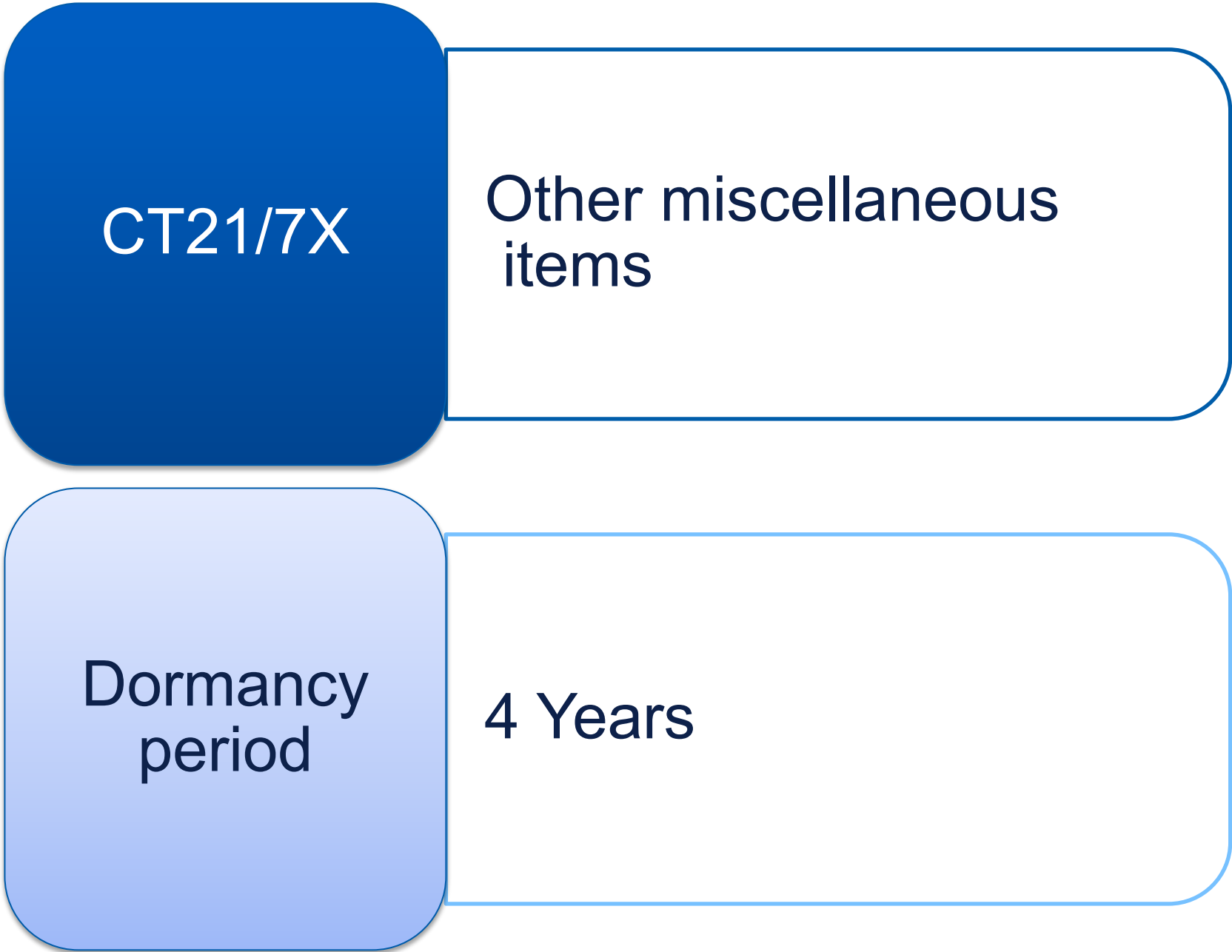
§152-b of New York's Social Services Law provides that any surplus funds remaining after the recovery of cost for public assistance and care shall be credited to the estate or person entitled to the funds.



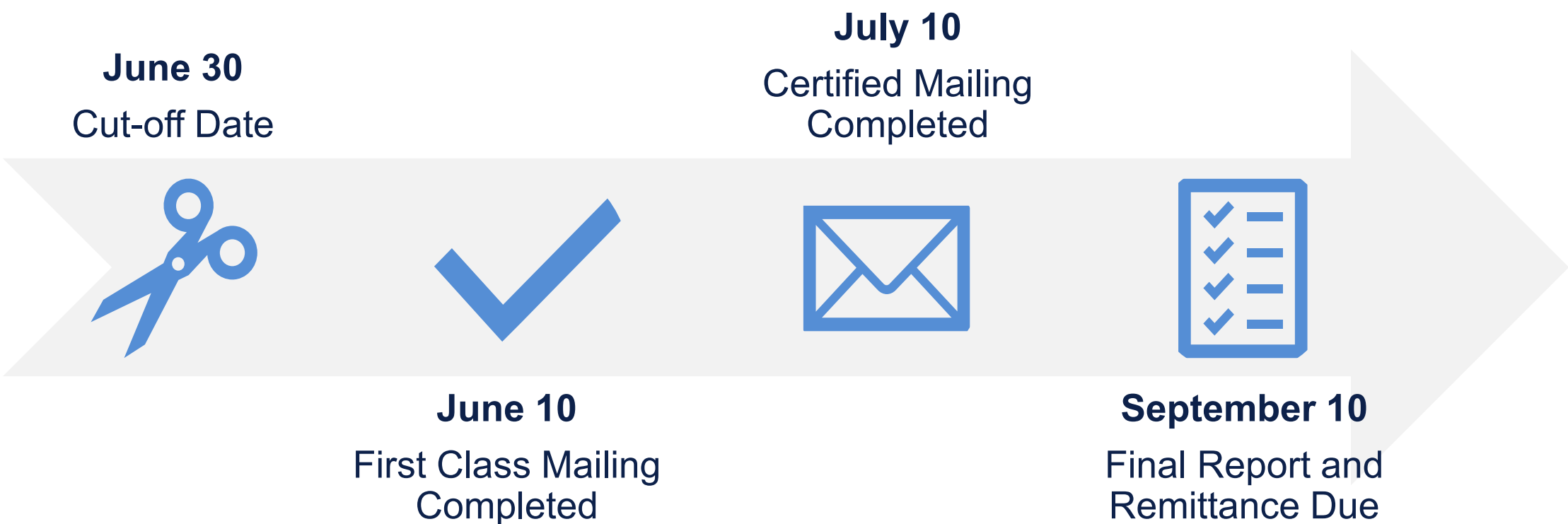
What Is Covered under Public Assistance?

Section 1305

Properties Reported



Important Dates



Department of Labor – Wages

Section 1308

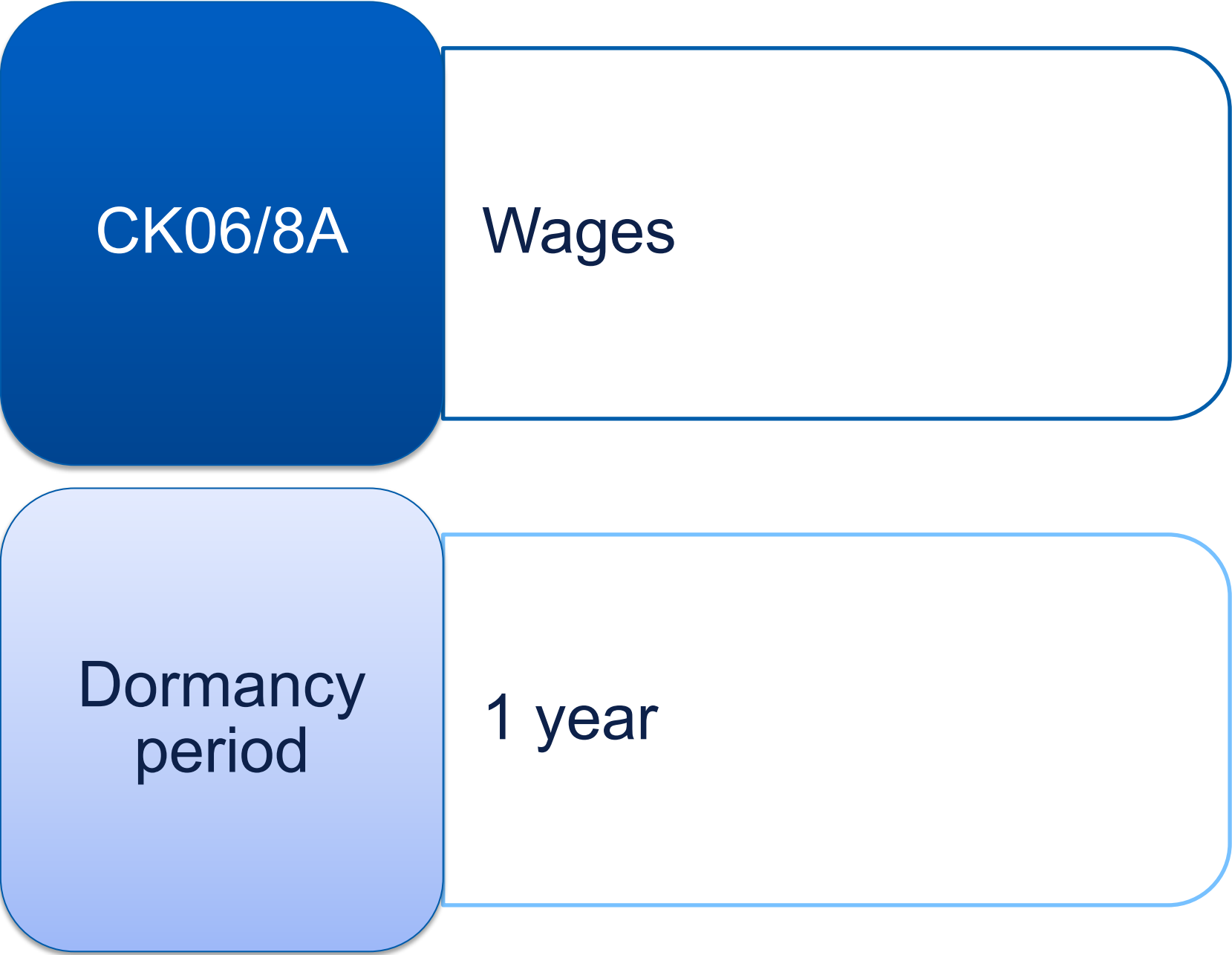
Includes any monies that are held and owing by the Department of Labor (DOL), received from or for the account of an employer as compensation for services performed by employees or former employees of said employer



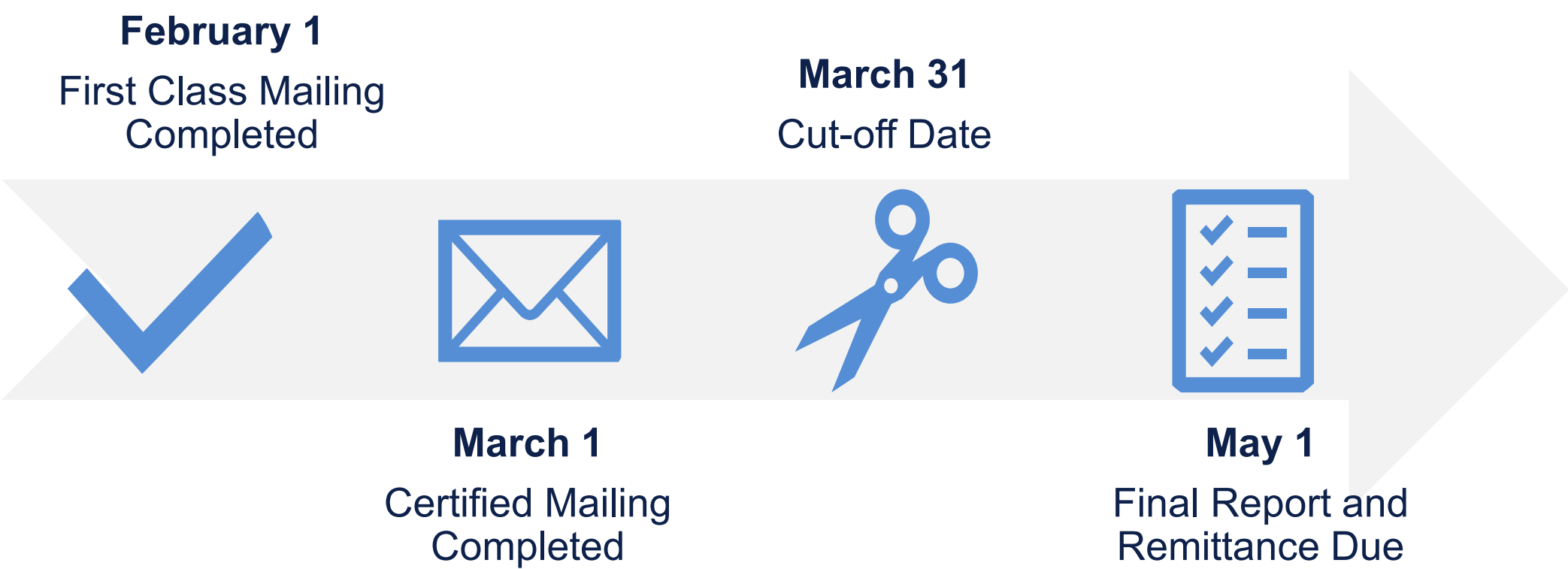
Department of Labor – Wages

Section 1308

Properties Reported



Important Dates



Voluntary Disposition of Miscellaneous Property not Otherwise Subject to the APL

Section 1310

Any person or entity who holds any intangible personal property, including the proceeds of a sale of tangible property, which is not otherwise subject to the provisions of the APL or any other law regarding the disposition of unclaimed property belonging to any other person, and which has remained unclaimed for a period of two years by the person or persons appearing to be entitled to receive such property, may request in writing, that the Comptroller consent to receive payment or delivery of such property.



Voluntary Disposition of Miscellaneous Property not Otherwise Subject to the APL

Section 1310

Who May Report Under Section 1310?

- Cities
- Villages
- Schools
- Fire Departments
- Many more

When Does This Apply?

- Person or entity holds intangible personal property
- Not otherwise subject to the provisions of the APL or any other law regarding unclaimed property
- Remained unclaimed for two years
- Holder has made a diligent attempt to locate the owner

What Action Can Be Taken?

- Holder may request in writing that the Comptroller consent to receive payment or delivery of such property.
- Email or letter accepted: NYSRPU@osc.ny.gov
- See regulations for request requirements at 2 NYCRR §124.2
- No applicable Calendar of Events deadlines



Unclaimed Lottery Prizes

APL Section 1315.3 and TAX Section 1614(b)

Article 34, §1614(b) of New York State's Tax Law provides that the Division of Lottery may determine a prize has been abandoned when:

18 months has elapsed since the issuance of the prize check; and

The check either:

- ✓ has been returned by the US Postal Service as undeliverable and claimant can't be located, or
- ✓ has yet to be presented for payment.

Uncashed Checks Issued by State Agencies

Section 1315.4

Any amount representing an unpaid check or draft issued by the State of New York remaining unpaid after 1 year from the issue date, or a debit or payment card issued on behalf of the State of New York for the purpose of paying a tax refund, which has not been activated for 1 year from the date of issuance in accordance with Section 102 of the State Finance Law shall be deemed abandoned property and shall be paid to the State Comptroller.

CK06/2J

New York State Issued Checks

Dormancy period

1 Year

Unclaimed Spousal and Child Support

APL Section 1318 and SSL Section 111-h

Any amount representing support paid to a support collection unit (SCU) established by Social Services Law (SSL) §111-h shall be deemed abandoned property pursuant to subdivisions 5 and 6.

Who Reports Court Funds Under Section 1318?

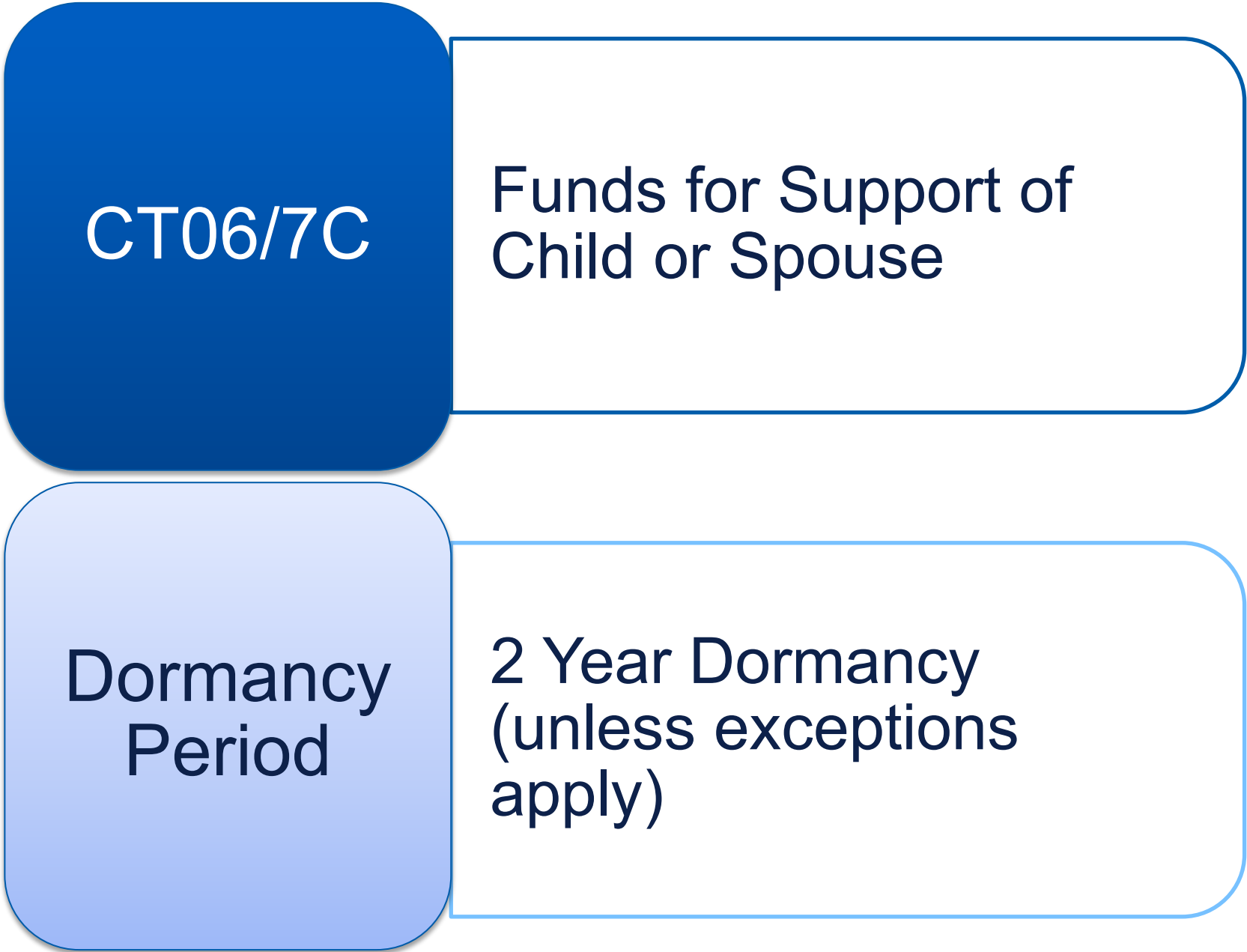
- Social Services Districts
- Support Collection Units (SCU)



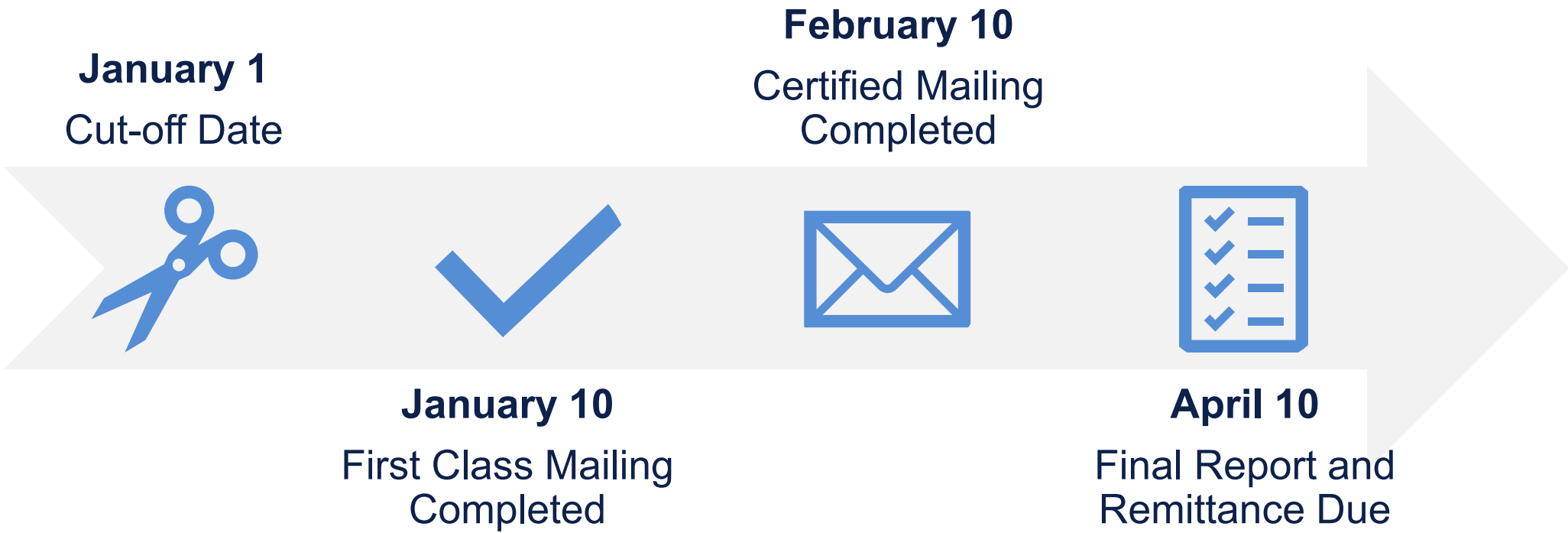
Unclaimed Spousal and Child Support

APL Section 1318 and SSL Section 111-h

Properties Reported



Important Dates



SSL §111-h Support Collection Unit (SCU)

SCUs are responsible for annual transfers of undisbursed funds to the State Comptroller

Funds with Identifying Information

Two years of diligent efforts are required to locate the individual entitled to undisbursed funds.

Funds owed to deceased individuals

Where the funds are owed to an individual who is deceased and an estate cannot be located or the estate does not claim the funds, there is no requirement to wait two years before transferring the funds.

Funds without Identifying Information

If you can't attribute the funds to a specific account and such information cannot be determined, funds may be paid to the State Comptroller without performing two years of diligent efforts.



What Do I Do?

Answer: It depends.

Outreach	
Checks Issued from SFS and Payroll <ul style="list-style-type: none">• NYS Tax Department and OSC perform outreach and reporting for checks written out of SFS and State Payroll.	Sole Custody Checks <ul style="list-style-type: none">• Agencies are responsible for outreach and reporting for any checks written from agency sole custody accounts.
Agencies submit check reissuance requests as part of outreach.	

Due Diligence

SAMPLE



STATE OF NEW YORK

NOTIFICATION AND CLAIM TO OWNER OF UNCASHED NEW YORK STATE CHECK(S)

July 14, 2021

Corrected Address:

TEST PAYEE NAME 1 - "A" WARRANT XXXXXXXXXXXXXXXXXXXXXXXXZ
TEST PAYEE NAME 2 - OVER \$1000 XXXXXXXXXXXXXXXXXXXXXXXXZ
TEST ADDRESS 1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ
TEST ADDRESS 2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ
TEST ADDRESS 3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ
TEST CITY STATE ZIP XXXXXXXXXXXXXXXXXXXXXXXXZ 12345-6789

Vendor ID:

Payee:

Our records indicate the below referenced check(s) were issued by New York State to the payee noted above and have not been cashed. If you have these check(s) in your possession, please cash them immediately, no later than April 1, 2022.

If you do not have these check(s) in your possession, complete steps 1 through 5 to request replacement check(s). If all steps are not completed, replacement checks may not be issued. Return this entire letter by August 20, 2021.

1. Is your address correct? ☐ YES ☐ NO If no, correct your address above.
2. Put an 'X' to the left of each payment for which you, or someone for whom you are authorized to make claim on behalf of, are entitled and would like a replacement check issued.

Check #	Issue Date	Amount	Check #	Issue Date	Amount
—			—		
—			—		
—			—		
—			—		

Due Diligence

SAMPLE

3. Are you authorized and claiming these payment(s) on behalf of someone other than yourself? ____ YES ____ NO
IMPORTANT NOTE: If you are claiming on behalf of someone who is deceased, you must enclose an original copy of the death certificate.

4. Sign the below attestation:

To the best of my knowledge the above described checks were not received or cashed by me. In consideration of the issuance of replacement checks payable as originally drawn, if I/we have not done so already, I/we agree to destroy the original checks should the original checks at any time hereafter come into my/our possession or control, and I/we further agree to reimburse the State of New York for any loss or damage by reason of the issuance of the replacements check for which application is made herein. I/We hereby affirm the above to be true under the penalties of perjury.

Signature of Payee(s) or Representative

Date

5. Return this **ENTIRE** letter to:
- New York Statewide BU
NYS-OSC
OSC Payroll Deductions Maildrop 8-2
110 State Street
Albany NY 12236
518/474-4042

If you are unable to contact the Agency using the information above, please contact the SFS Helpdesk at 1-855-233-8363.

If these check(s) are not cashed, they will be considered abandoned property and shall be turned over to the Office of Unclaimed Funds at the Office of the State Comptroller. After April 30, 2022, you must contact the Office of Unclaimed Funds <http://www.osc.state.ny.us/ouf/index.htm> to claim these funds.

NYS01 A 5000001

Notice Sent by First-Class Mail

Who: • All account owners expected to appear on the final report

What: • Contact owner(s) at last known address on holder's records

When: • At least 90 days before final report is due
• Example - March 10 for June 10 due date

Exceptions: • Owner address is not known, proof that address is not current, items are being reported in aggregate amounts



Notice Sent by Certified Mail

Return Receipt Requested

Who:

- All account owners with unclaimed funds over \$1,000 expected to appear on the final report

What:

- Contact owner(s), return receipt requested

When:

- At least 60 days before final report is due
- Example April 10 for June 10 due date

Exceptions:

- First-Class mailing was returned as undeliverable, owner has re-established contact, owner's address is outside of U.S.



When Can I Deduct Mailing Costs?

Notice Sent by Certified Mail

- You may deduct the mailing costs for certified mail
 - Deduct such charges from each item for which you are mailing the notice, or
 - One item if you are combining similar items for a specific owner into one item.
- You may not make a bulk deduction against the final remittance
- If you are reporting more than one item for the same customer, one letter should address all the items you are reporting.
- If an item has multiple owners with different addresses, you must send a letter to each owner.
 - You may deduct the addition costs of mailing a certified notice to more than one address.



Due Diligence

Tips to Increase Responses

Ensure outgoing envelope does not look like junk mail

Print key words on the envelope

- “Time Sensitive”
- “Response Mandatory”
- “Unclaimed Funds/Money”

Keep response due date short to encourage prompt action

Give response options: fax, mail, telephone, email

Follow up on contact that is not “in writing”

Use understandable words (instead of “escheat” consider using “transfer”)



Do Court Funds under *Article VI* have a Publication Requirement?

Notes

- Check Section 601
- Publication of notice due February 1
- File proof by affidavit to the Comptroller on or before February 10
- Pro rata costs may be deducted from account value

YES

Exceptions

- Name or address is unknown or outside the United States
- Under \$50
- Special circumstances such as celebrities, corporations, or if the publication may impose harm to the owner
- Total amount to be published in newspaper is under a threshold
(2 NYCRR 117.1(a))

Do Condemnation Awards under *Article X* have a Publication Requirement?

Notes

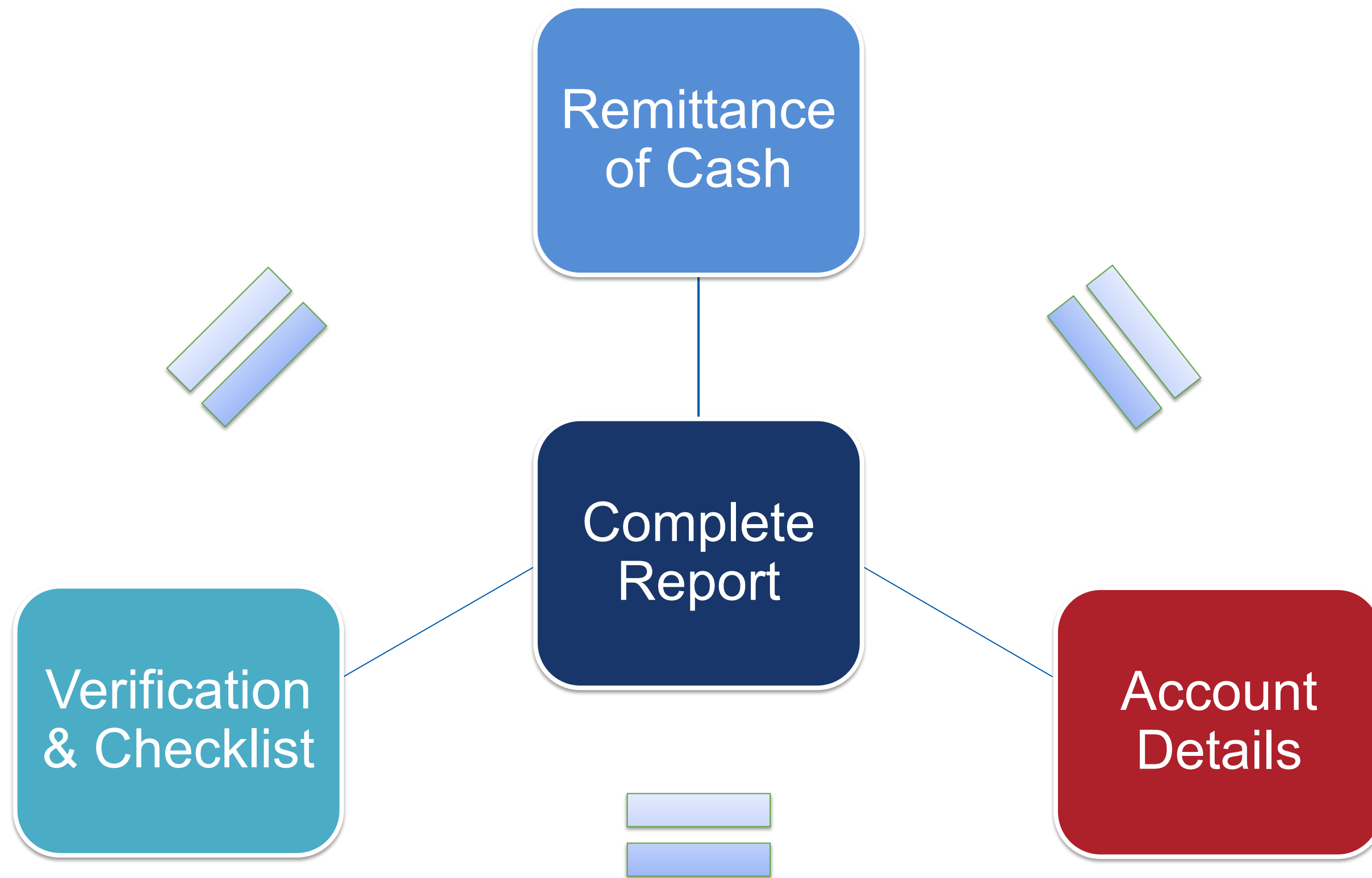
- Check 1002 of the Law for requirements
- Publication of notice due October 10
- File proof by affidavit to the Comptroller on or before November 10
- May not deducted publications costs from account value

YES

Exceptions

- Name or address is unknown or outside the United States
- Under \$50
- Special circumstances such as celebrities, corporations, or if the publication may impose harm to the owner
- Total amount to be published in newspaper is under a threshold
(2 NYCRR 117.1(a))

Three Parts of a Complete Report



Components of a Complete Report



Account Details

List of the property being reported with the entitled owner(s) to whom it belongs. Provide the most accurate and complete data to increase the ability to find the proper claimant.

- ☐ Owner information
- ☐ Property information
- ☐ Remittance information
- ☐ Securities information

osc.ny.gov/unclaimed-funds/reporters/handbook-reporters-unclaimed-funds



Owner Information

Owner Information	
Field	Description
Owner Type	“P” denotes primary owner, “A” denotes additional owner information.
Name ID	Enter ‘C’ if an entity. Otherwise, fill in blanks if it is an individual’s name on the record.
Owner Last Name	Last name of the owner, or business name if entity. If the owner is a business, enter the business name exactly as adopted. If the owner name is unavailable, enter the word UNKNOWN and set the Owner Type Code as UN. If the owner record is an aggregate, enter word AGGREGATE and set the Owner Type Code as AP.
First Name	First name of the owner
Middle	Middle initial of the owner
Prefix	Prefix of the owner (Mr., Mrs., etc.)
Suffix	Suffix of the owner (JR, SR, III, etc.)
Title	Title of the owner (Dr., Pvt., Rev., etc.)

Owner Information

O'Brien

OBRIEN

Watson-Errick

WATSON ERRICK



Address Fields

Address	
Field	Description
Owner Address Street 1	Enter the last known street address of the owner or “care of” data.
Owner Address Street 2	This field should be used when Street 1 has been used to capture “care of” data or whenever you have additional address data such as Apt #, Postal Station, etc.
Owner City	Enter the owner’s last known city of residence.
State	State code, as used by postal authorities. If unknown or foreign, leave blank.
Zip	Enter 5-digit zip code and, if known, 4-digit supplemental zip code.
Country if Not USA	If the owner’s last known country of residence is foreign (not in the USA), enter the name of the country.

Additional Owner Information

Additional Owner Unique Information

Owner name

Address

Tax ID Number

Relationship Code

Matches Primary Owner Information

Property Type

Account ID Number

Starting Transaction Date

Leave Blank on Additional Owner Information

Cash Reported

Cash Remitted



Multiple Owner Accounts

Selected Examples

Descriptions for Multiple Owner Accounts	NAUPA
Administrator	AD
Agent For	AG
Aggregate	AP
All Owners Except Aggregate or Unknown	OT
And	AN
As Trustee For	TE
Attorney For	AF
Beneficiary	BF
Conservator	CN
Custodian For	CF

Full list: osc.ny.gov/unclaimed-funds/reporters/handbook-reporters-unclaimed-funds



Aggregating and Rolling Up

What is Aggregating?

- Accounts valued \$20 or less
- One aggregate record per property type
- Set the Owner Type Code as AP

What is Rolling Up?

- One owner (or group of owners) with multiple items totaling over \$20 -> Roll Up
- One roll up account per property type
- Use last check number and Ending Transaction Date
- Add subsequent records for each owner

Property Information

Property	
Field	Description
Starting Date	This field is required unless it is an aggregate. Enter the date by which you have determined that the account is dormant. Dates must be entered in CCYYMMDD format.
Ending Date	Enter an ending date when multiple items are rolled into a single line item, such as dividend payments. Dates must be entered in CCYYMMDD format.
Property Type	The Property Type field identifies the kind of property reported, e.g., checks, insurance proceeds, securities, customer accounts, etc., and requires a four-character alphanumeric code from the Property Type Table.
Account Number/Check Number	Enter the identifying data by which the reporting organization refers to the property (Customer Account Number, Check Number, Security Certificate Number, Insurance Policy Number).
Description	Any additional information that will assist in identifying the owner of the property. If you are reporting an aggregate amount, list the number of properties which were combined for the aggregate entry.

Dormancy Period

A period specified in the Abandoned Property Law (APL) for a type of property during which the owner does not act on that property

Time that passes without contact from the rightful owner

Known as:
“Starting Transaction Date”,
“Dormancy Date”,
“Date of last activity or transaction”

Required for accounts reported under the APL. The only time this field should be left blank is when reporting items in aggregate



Starting Transaction Date

Examples

The date:

- On which the last owner-initiated deposit or withdrawal occurred
- On which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check)
- Of the last written or electronic contact with the owner
- The owner reaches the appropriate age for payment
- The owner's confirmed date of death



Starting Transaction Date



KAPS will not accept a report if the Starting Transaction Date is missing unless the item is reported in Aggregate.



Additional Dormancy Considerations

2 NYCRR § 125.1

Certain types of electronic contact can now be used to satisfy the written communication requirements in the APL to prevent the property from being deemed abandoned.

2 NYCRR § 126.1

Establishes the confirmed date of death of an owner begins the applicable dormancy period.



Property Type Tables

Property types are a 4-character alphanumeric code that identifies the property being reported

When determining the applicable reporting dates and requirements, you should review:

- The calendar of events to determine the reporting schedule for your organization
- The appropriate property type(s) on the property type tables to confirm the validity of the property type(s) regarding the associated article/section pursuant to which you are reporting, as well as to determine the dormancy period for the property type(s) you are holding



Property Type Conversions



Valid Under Article/Section	NAUPA II	NY Format	Description of Property
Article VI	CT05	7A	Other court deposits
Article VI	CT11	7B	Bail refund
Article VI	CT21	7X	Other checks (courts and other government entities)
Article X	CT02	7D	Condemnation Awards
1308	MS01	8A	Wages, payroll, salaries, commissions, pension payments held by the NYS Department of Labor
1315	CK06	2J	New York State issued checks
1315	CK06	2J	Lottery prizes
1318	CT06	7C	Funds for support of a child or spouse

Remittance Information

Remittance Amount	
Field	Description
Amount Reported (formerly Initial Amount)	Enter the gross amount or amount due the owner before any deductions, such as taxes, were subtracted.
Deduction Type	Two-character code entered to describe the reason for any deductions of the gross amount due the owner. MC – Mailing Cost, applicable to certified mail requirement SW – Service Charge TW – Tax Withheld ZZ – Other
Deduction Amount	Enter amount deducted or subtracted from the gross amount due the owner.
Addition Type	Two-character code entered for any additions to the original amount reported which describe the nature of the additional amounts/shares to be added. DV – Dividends Earned IN – Interest Earned SP – Stock Split ZZ – Other
Addition Amount	Enter the amount of any additions to the original amount reported.
Amount Remitted (formerly Escheated Amount)	Enter the net amount due each owner. The sum of this field should total the dollar remittance to the state.



What Are Common Pressure Points in Reporting and Best Practices for Reporting?

Do —

examples of best practices

- ✓ Review approved formats: osc.ny.gov/unclaimed-funds/reporters/electronic-reporting
- ✓ Use resources to find the correct property type code
- ✓ Ensure contact person is appropriate and reachable
- ✓ Send password the same day as your report of Abandoned Property
- ✓ Contact us with questions: NYSRPU@osc.ny.gov

Don't —

examples of common errors

- ✗ Submit report using an outdated format
- ✗ Send property types during the wrong reporting period
- ✗ Use code ZZZZ or MS16 for miscellaneous property
- ✗ Report addresses outside of NY — only allow incidental property, which is the lesser of 10 accounts or \$1,000

Examples of Common Errors

- Missing or incorrect
 - Multiple owner information
 - Dormancy dates
 - Address information
 - Taxpayer identification numbers
- Incorrect aggregate or rolled-up accounts
 - Incorrect Owner Type Codes
- Submitting multiple of same report
- Data in the wrong fields
 - Owner names
 - Multiple owner information
 - Address information
 - “C” to denote entitled owner is a company



Three Parts of a Complete Report

Verification and Checklist (VCL), or Electronic VCL (EVCL)

- If submitting report online
 - Summary of the report details and remittance is created for you - EVCL
- If submitting paper VCL (Form AC2709)
 - Payment type
 - Report method
 - **Obtain prior approval** before submitting on any physical media (CD, DVD or USB)
 - Total amount remitted
 - An officer must sign the VCL

Verification &
Checklist



Holder Information

Holder Information	
Field	Description
Tax ID	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) - the nine-digit tax ID number assigned to you by the Federal Government.
Report Year	The four-digit year for which the property is being reported.
Incorporated State	The two-character postal abbreviation of the state in which the company is incorporated. Savings and loan associations, banks, and credit unions should enter the state in which they were chartered.
Incorporated Date	The date on which the company was incorporated or licensed to do business. In format CCYYMMDD.
Name	The name of the company or institution for which you are reporting
City	The city where the corporate headquarters is located or the primary place of business is located for the tax ID noted above.
State	The state where the corporate headquarters is located or primary place of business is located for the tax ID noted above. Use the valid two-character postal abbreviation of the holder's state.
Contact Name	The report contact person's name in the order of first, middle, and last.
Contact Address	The address: the city, the two-character state postal abbreviation, the 5- or 9-character zip code and the 3-letter country abbreviation.
Contact Phone Number	The area code, the 7-digit telephone number and telephone extension or space fill if ext. is not applicable. Do NOT zero fill.
Contact Email	The email address for Contact.

Verification and Checklist

- Each report must have its own VCL
- Uploaded reports generate EVCL – no paper necessary!
- VCL includes:
 - Organization Name
 - Federal Employer ID Number
 - Contact Name
 - Signature
 - Report Summary

Check all that apply:

Payment type:	Electronic <input type="checkbox"/>	Report method:	Online <input type="checkbox"/>	Totals:	Cash:
	Check <input type="checkbox"/>		USB/CD <input type="checkbox"/>		Issues:
	Securities <input type="checkbox"/>		Paper <input type="checkbox"/>		Shares:

Signature: _____

Amount Received: _____ **Date Received:** _____ **Ack. Number:** _____ **Media Type:** _____ **Class:** _____ **Report Sequence:** _____ **Year:** _____

Comments: _____

AC2709 (Rev. 1/24)

New York State Comptroller
OFFICE OF UNCLAIMED FUNDS
110 State Street, 9th Floor
Albany, NY 12236-0001

VERIFICATION AND CHECKLIST OF UNCLAIMED PROPERTY

Reporting Organization: _____
(name of business)

(area or department, e.g., Corp Trust Division)

(street address)

(street address)

(city, state, zip code)

(service bureau, if used)

(service bureau contact name)

(service bureau contact phone)

Verification for Period Ended: 20____
Holder State of Incorporation: _____
Holder Date of Incorporation: _____
Are You Authorized to Do Business in NYS? Y / N
Holder Federal Employer Identification Number: _____

HOLDER CONTACT INFORMATION:
Contact name: _____
Contact title: _____
Contact phone: () _____
Contact fax: () _____
Address: _____

Email address: _____

I certify that I am a duly authorized officer of the above-named organization. To the best of my knowledge and belief, this report is a true and complete statement of all abandoned property held by, or owed by, this organization as of the report period end date.

Check all that apply:

Payment type:	Electronic <input type="checkbox"/>	Report method:	Online <input type="checkbox"/>	Totals:	Cash:
	Check <input type="checkbox"/>		USB/CD <input type="checkbox"/>		Issues:
	Securities <input type="checkbox"/>		Paper <input type="checkbox"/>		Shares:

Signature: _____

Amount Received: _____ **Date Received:** _____ **Ack. Number:** _____ **Media Type:** _____ **Class:** _____ **Report Sequence:** _____ **Year:** _____

Comments: _____

Components of a Complete Report

Remittance of Cash

- New ACH Option: Debiting ★
- Electronic Funds Transfer:
 - osc.ny.gov/unclaimed-funds/reporters/electronic-fund-transfer-instructions
- Check payable to New York State Comptroller, mail to:

New York State Comptroller
Office of Unclaimed Funds
Attn: Remittance Control Unit – 2nd Floor
110 State Street
Albany, NY 12236

Remittance
of Cash



Industry Deadlines

Calendar of Events

Article	Business Type	Cut-off Date	Final Report & Pay Due	Pub Notice Due	Pub Proof Due	1st Class Mail Due	Certified/Registered Mail Due
VI	Court Funds	01/01	04/10	02/01	02/10	01/10	02/10
X	Condemnation Awards	07/01	02/10	11/01	11/10	11/10	12/10
1305	Public Assistance	06/30	09/10			06/10	07/10
1308	Wages DOL	03/31	05/01			02/01	03/01
1315	NYS Agencies	12/31	06/10			03/10	04/10
1318	Spousal and Child Support	01/01	04/10			01/10	02/10

Determine:

- When property is deemed abandoned
- When abandoned property should be turned over to the New York State Comptroller
- What due diligence requirements must be met before remittance

Extension Request Form

Extension Request Form

- Available online at: osc.ny.gov/files/unclaimed-funds/reporters/pdf/extension-request.pdf
- Request an extension of up to 30 or 60 days

Compliance Report	<input type="checkbox"/>	Proof of Publication Affidavit	<input type="checkbox"/>
Due Diligence	<input type="checkbox"/>	Final Report	<input type="checkbox"/>
Additional Time Requested:			
30 days	<input type="checkbox"/>	60 days	<input type="checkbox"/>
(available to Voluntary Compliance Program enrollees only) 90 days			<input type="checkbox"/>

THOMAS P. DIARPOU
STATE COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
OFFICE OF UNCLAIMED FUNDS

110 STATE STREET
ALBANY, NEW YORK 12236

EXTENSION REQUEST

Complete this form to request an extension of time to file a full and complete abandoned property report or affidavit required by the New York State Abandoned Property Law (APL). Submit the completed form AT LEAST 30 DAYS PRIOR TO THE DUE DATE to the Office of Unclaimed Funds, Reports Processing Unit, 110 State Street, Albany, NY 12236, or by email to NYSRPU@osc.ny.gov.

Check the activities that you are requesting an extension of time to complete:

Compliance Report	<input type="checkbox"/>	Proof of Publication Affidavit	<input type="checkbox"/>	
Due Diligence	<input type="checkbox"/>	Final Report	<input type="checkbox"/>	
Additional Time Requested:				
30 days	<input type="checkbox"/>	60 days	<input type="checkbox"/>	
(available to Voluntary Compliance Program enrollees only) 90 days				<input type="checkbox"/>

Check the reason(s) for your request or provide an explanation if the reason is not listed:

System Problems	<input type="checkbox"/>	New System Transfer Agent	<input type="checkbox"/>
Transfer Agent Change	<input type="checkbox"/>	Personnel Change	<input type="checkbox"/>
Other reason (explain):			

Provide your contact information:

Reporting Organization Name and subsidiaries & Address(es) (include extra sheets if needed)	Federal Employer ID No(s)
Contact Name	Telephone
Contact Title	Fax
Contact Email	Date
Contact Signature	

If granted, pay 75% of either the report's expected value or the previous year's report value by the original report due date as mandated by the APL.

You must file a full and complete report, including any required affidavits, no later than the extended filing date to avoid penalties pursuant to APL § 141(2)(1) and the applicable regulations. In addition, to avoid late interest pursuant to APL § 141(2)(2), you must pay sums and/or deliver property no later than the extended filing date.

Direct any questions to the Office of Unclaimed Funds, Reports Processing Unit at NYSRPU@osc.ny.gov.

RESERVED FOR USE BY OFFICE OF THE STATE COMPTROLLER

EXTENSION APPROVED ☐ EXTENSION DENIED ☐ EXTENDED REPORT DUE DATE: _____

Approved/Denied by: _____ Date: _____

Extension Request Form

Extension Request Form

- Request must be made before 30 days prior to the report due date
- Request must be made with either:
 - 75% of the expected remittance, or
 - 75% of the previous year's remittance.

THOMAS P. DIAMPOU
STATE COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
OFFICE OF UNCLAIMED FUNDS

110 STATE STREET
ALBANY, NEW YORK 12236

EXTENSION REQUEST

Complete this form to request an extension of time to file a full and complete abandoned property report or affidavit required by the New York State Abandoned Property Law (APL). Submit the completed form AT LEAST 30 DAYS PRIOR TO THE DUE DATE to the Office of Unclaimed Funds, Reports Processing Unit, 110 State Street, Albany, NY 12236, or by email to NYSRPL@osf.ny.gov.

Check the activities that you are requesting an extension of time to complete:

Compliance Report	<input type="checkbox"/>	Proof of Publication Affidavit	<input type="checkbox"/>	
Due Diligence	<input type="checkbox"/>	Final Report	<input type="checkbox"/>	
Additional Time Requested:				
30 days	<input type="checkbox"/>	60 days	<input type="checkbox"/>	
(available to Voluntary Compliance Program enrollees only) 90 days				<input type="checkbox"/>

Check the reason(s) for your request or provide an explanation if the reason is not listed:

System Problems	<input type="checkbox"/>	New System Transfer Agent	<input type="checkbox"/>
Transfer Agent Change	<input type="checkbox"/>	Personnel Changes	<input type="checkbox"/>
Other reason (explain):			

Provide your contact information:

Reporting Organization Name and Subordinates & Address(es) (include extra sheets if needed)	Federal Employer ID No(s)
Contact Name	Telephone
Contact Title	Fax
Contact Email	
Contact Signature	Date

If granted, pay 75% of either the report's expected value or the previous year's report value by the original report due date as mandated by the APL.

You must file a full and complete report, including any required affidavits, no later than the extended filing date to avoid interest pursuant to APL § 1412(2). You must pay sums and/or deliver property no later than the extended filing date to avoid interest pursuant to APL § 1412(2).

Direct any questions to:

If granted, pay 75% of either the report's expected value or the previous year's report value by the original report due date as mandated by the APL.

FAQ

Q. How should we format LAST-NAME fields containing a hyphen?

A: JEAN-JACQUES CULINARY CREATIONS, INC. should show as
JEAN JACQUES CULINARY CREATIONS INC

Q. If the owner is a business and the first word is 'The' we should omit it from PROP-OWNER-NAME-LAST field?

A: Either omit 'The' from the name or move to the end of the name.
We'd prefer it be omitted for consistency with our current system, but the NAUPA standard is to move to the end of the name

Q. When removing punctuation from the LAST-NAME fields we replaced the punctuation with spaces, and we removed 'THE' at the beginning of the LAST-NAME field as shown above.

A: There should be no spaces other than those between words/names that appear naturally.
For example: Home Depot USA Inc

FAQ

Q: When moving from NY to NAUPA format, should the file be sorted by TR-CODE (HOLDER Record, All PROPERTY records, all PROPERTY ADD records, SUMINFO record)?

A: TR1 - HOLDER record. Only one per report.

TR2 - PROPERTY record. May be many per report.

TR3 - PROPADD record. May be many per report, should follow each TR2 with more than one owner.

TR9 - SUMINFO record. Only one per report.

TR2 and TR3 records appear together for each multi-owner property.

FAQ

Q. We currently populate a 2-character country code. Will you be converting it to the ISO 3-character code?

A: The NAUPA II standard is the 3-character code to conform to the International Organization for Standardization (ISO). If there is a hardship with converting to this, we can engage with our service provider to determine if they can perform a conversion on receipt.

For the future, a NAUPA III format has been approved and if New York moves to that subsequent format at a future date, a 3-character country code will be needed

Q: How would you like the foreign zip codes formatted?

A. Addresses can have special characters. If it's easier to remove all hyphens, then that is not a problem either (e.g., changing EC2M2-EF to EC2M2EF, or G0R -2V0 to G0R 2V0)

FAQ

Q. I am not clear on how we should populate PROP-RELATIONSHIP-CODE. When is it SO and when is it PA?

A. **Sole Owner (SO)** is used when there is only a single owner for the property, and that person has all rights to the ownership of the property. This can be an account, check, stock cert, etc.

Payee (PA) is only used for checks, and there can be one or more payees. For checks with more than one owner/payee you could also use AN (and) for each owner, if preferable to PA (payee).

Questions?

osc.ny.gov/unclaimed-funds/claimants/contact-us



Thank you.

