

# 2022 Fall Conference

## Office of Unclaimed Funds

Unclaimed State Government Funds



NYS COMPTROLLER

**THOMAS P. DiNAPOLI**

# Presenters

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# Welcome

- Agenda:
  - What are Unclaimed Funds
  - Fact Sheet
  - What's New
  - Claims
  - Reporting Funds for Public Entities
  - 3 Parts of a Report
  - Methods of Sending Reports and Remittances



# Abandoned Property Law (APL)

- Enacted in 1943, defines abandoned property and holders of unclaimed funds
- Establishes the Comptroller as “custodian” of unclaimed funds
- Serves to safeguard lost or forgotten assets belonging to New York State residents
- Directs holders in the proper disbursement of property deemed as abandoned or unclaimed
- Used for the benefit of the citizens of New York State until they are claimed



## Core Functions

### **\$17 BILLION in Lost Money**

Every day New York State returns \$1.5 million to those who file claims here. Is any yours?

[Search Now](#)

- Pay abandoned property claims - \$400 million last FY
- Process reports of abandoned property from holders – over 15,000 holders
- Ensure compliance with the APL - \$560 million turned over to the state's general fund

## Key Services

- Raise public awareness about unclaimed property matters
- Provide guidance and expertise to holders
- Provide holders with filing options that facilitate the process
- Create and maintain a database of owners
- Seek out and return funds to rightful owners

# Common Property Types Reported as Unclaimed

Vendor checks

Securities

Deposits – all types  
such as layaways,  
utilities, rental

Gift cards

Bank accounts

Insurance policies



# What's New?

- [Glossary](#)
- [Excel Template](#)
- [eLearning videos](#)

## Glossary

[A](#) | [B](#) | [C](#) | [D](#) | [E](#) | [F](#) | [G](#) | [H](#) | [I](#) | [J](#) | [K](#) | [L](#) | [M](#) | [N](#) | [O](#) | [P](#) | [Q](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#) | [X](#) | [Y](#) | [Z](#)

### **Abandoned or Unclaimed Property**

State law requires banks, insurance companies, utilities, and other businesses to turn dormant savings accounts, unclaimed insurance and stock dividends, and other inactive holdings over to the State. If there has been no activity in the account for a set period of time, usually between two and five years, your money is considered unclaimed or abandoned.

### **Abandoned Property Law**

Visit the [New York State Senate](#) website to access the Abandoned Property Law.

### **Account**

A record of financial transactions for individuals, such as with banks, brokerages, utility companies, credit card companies, retail stores, etc.

### **Activity**

Action taken on property by the owner, including making a deposit or a withdrawal, or direct correspondence by the owner to the holder.

### **Aggregate Amount**

The dollar amount under which the holder is not required to report owner name/address and is permitted to group items by property type and report the total of that grouping. In New York, the aggregate amount is \$20.



# Electronic Reporting

## Excel Format

### Electronic Reporting

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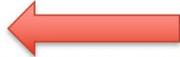
#### Report Formats

Complete your annual Report of Abandoned Property in one of the approved report formats described below. After you complete your report, see Report Methods for instructions to submit your report electronically.

#### NAUPA

National Association of Unclaimed Property Administrators (NAUPA) Standard Electronic File Format <https://unclaimed.org/reporting-software-and-naupa-file-format/>. We accept NAUPA formatted reports uploaded via Secure File Upload, SFTP or on a CD, DVD or USB.

#### Excel



Complete your report in an Excel spreadsheet by using the exact format described in the Excel File Format Instructions. Changes made to the Excel File Format will not be accepted.

[Excel File Format Instructions](#)

[Excel Template for Unclaimed Funds Report](#)

We accept Excel formatted reports uploaded via Secure File Upload or on CD, DVD or USB.



# eLearning Videos and Resources



## Videos and Resources

### eLearning Videos and Resources

The videos here provide explanation and guidance on reporting procedures. Check back often for new videos and links to resources. If there are additional topics that would be useful to you, submit those ideas to [NYSVCU@osc.ny.gov](mailto:NYSVCU@osc.ny.gov).

▼ Due Diligence Process Video

^ Reporting Process Video - New



#### Resources from this Video

- NYS Abandoned Property Law
- Industry Handbooks
- Calendar of Events
- Property Type Tables
- Electronic Reporting
- Online Holder Reporting
- Request password for Online Holder Reporting at [NYSRPUOHR@osc.ny.gov](mailto:NYSRPUOHR@osc.ny.gov)
- Secure File Upload

▼ Due Diligence Process Video

▼ Reporting Process Video

▼ Using OUF's Excel Template Video

▼ Secure File Upload Process Video

▼ Online Holder Reporting - New

▼ Voluntary Compliance Program Video

<https://www.osc.state.ny.us/unclaimed-funds/reporters/elearning-videos-and-resources>



# Claims

## Search for Lost Money

### Search For Individual

**Last Name** (Required)

**First Name**

\_\_\_\_\_ OR \_\_\_\_\_

### Search For Organization

**Organization Name** (Required)

[Search Tips](#)

## Submit Claim Documents

### Submit your claim documents

**Claim Reference Number or Confirmation Number** (Required)

[Search Tips](#)

Enter your LAST NAME and FIRST NAME or ORGANIZATION NAME from 2 to 35 characters. You can narrow your results by adding a MIDDLE INITIAL or a CITY of residence on the search results page.





## Handbook for Reporters of Unclaimed Funds

The Handbook for Reporters of Unclaimed Funds provides general information for all types of entities that report unclaimed funds to the state. In addition, the industry specific sections contain information pertinent to specific types of entities, such as banks, or corporations.

### General Information for All Reporters

- [Handbook 5/22](#) *New*
- [Listing of Newspapers](#) available for Notice Publications 9/21

### Industry Specific Information

- [Banking Institutions](#) 6/22 *New*
- [Brokers and Dealers](#) 7/21
- [Condemnation Awards](#) 5/11
- [Consumer Credit Balances](#) 9/21
- [General Corporations](#) 7/21
- [Insurance Companies](#) 3/21
- [Museum and Military Property](#) 2/20
- [Pawn Brokers \(Collateral Loan Brokers\)](#) 6/22 *New*
- [Sales Finance Companies and Insurance Premium Finance Agencies](#) 5/22 *New*
- [Title Insurance Companies](#) 5/11
- [Utility Companies](#) 3/20
- [Travelers Checks and Money Orders – Non-Banking Organizations](#) 5/11

## New York State Government Information

- [Child Support](#) 4/22 *New*
- [Court Funds](#) 5/22 *New*
- [Public Assistance](#) 5/22 *New*
- [State Agencies](#) 3/20
- [State Institutions \(Hospitals, Correctional Facilities, etc.\)](#) 5/22 *New*
- [Wages – Department of Labor](#) 5/11

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# Unclaimed Funds

## Related to New York State Government

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**Article VI and X** – Unclaimed Court Funds

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**Section 1304** – Unclaimed Property Relating to State Institutions

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**Section 1305** – Unclaimed Public Assistance

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**Section 1308** – Unclaimed Wages - Department of Labor

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**Section 1315.4** – Unclaimed Property Relating to New York State Agencies

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**Section 1318** – Unclaimed Child Support or Combined Child and Spousal Support

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**Section 1310** – Voluntary Reporting

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**Section 1422** – Due Diligence

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# Unclaimed or Unknown Court Funds

## *Article VI*

Covered any monies paid to a support bureau of a Family Court for the support of a spouse or child – now covered under APL Section 1318 and SSL Section 111-h

- **Responsible for Reporting:**
  - County Treasurer
  - Commissioner of Finance (New York City only)
- **Court:**
  - Family Court



# 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, subdivision 7 shall be deemed abandoned property
- Due to OUF on or before April 10 each year
- Remittance should be sent with a verified report in such form as the State Comptroller may prescribe



# SSL §111-h Support Collection Unit

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 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



# SSL §111-h Support Collection Unit *(Continued)*

## 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



# Unclaimed Spousal and Child Support *APL Section 1318 and SSL Section 111-h*

## Who Reports Under Section 1318?

- Social Services Districts
- Support Collection Units (SCU)



# Unclaimed Child and Spousal Support

## *APL Section 1318 and SSL Section 111-h*

### Properties Reported

- 7C – Funds for Support of Child or Spouse
- Dormancy period
  - 2 Years



# Unclaimed Spousal and Child Support

## *APL Section 1318 and SSL Section 111-h*

### Important Dates



**January 1**

Cut-off Date



**January 10**

First Class Mailing  
Completed



**February 10**

Certified Mailing  
Completed



**April 10**

Final Report Details,  
Remittance Due,  
and Verification and  
Checklist



# 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



# Court Funds

## Article VI

### Who Reports Court Funds Under Article VI?

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



# Condemnation Awards

## *Article X*

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



# Condemnation Awards

## *Article X*

### Who Reports Court Funds Under Article X?

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



# Court Funds

## Properties Reported Under Articles VI and X

### Under Article VI

- 7A – Trust Funds
  - Money paid into court such as:
    - Estates
    - Litigation
- 7B – Bail Funds (exonerated only)
- 7X – Other
  - Miscellaneous items
- Dormancy Period
  - 3 years from the date of receipt

### Under Article X

- 7D – Condemnation Awards
- Dormancy
  - 3 years after confirmation by the court



# Court Funds

## Article VI

### Important Dates



**January 1**  
Cut-off Date



**January 10**  
First Class Mailing  
Completed



**February 1**  
Publication  
Notice Due



**February 10**  
Proof of  
Publication Due  
and Certified  
Mailing  
Completed



**April 10**  
Final Report and  
Remittance Due



# Court Funds

## *Article X*

### Important Dates



**July 1**

Cut-off Date



**October 30**

Publication  
Notice Due



**November 10**

First Class Mailing  
Completed and  
Proof of  
Publication Due



**December 10**

Certified Mailing  
Completed



**February 10**

Final Report and  
Remittance Due



# Public Assistance

## *Section 1305*

§152-b and §360 of New York's Social Services Law provide 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



# Public Assistance

## *Section 1305*

### Properties Reported

- 7X – Other
  - Miscellaneous items
  
- Dormancy period
  - 4 Years



# Public Assistance

## *Section 1305*

### Important Dates



**June 30**

Cut-off Date



**June 10**

First Class Mailing  
Completed



**July 10**

Certified Mailing  
Completed



**September 10**

Final Report and  
Remittance Due



# 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

# Uncashed Checks Issued by State Agencies

## *Section 1315*

### Properties Reported

- 2J – New York State Issued Checks
- Dormancy period
  - 1 Year



# Unclaimed Lottery Prizes

## APL Section 1315.3 and TAX Section 1614(b)

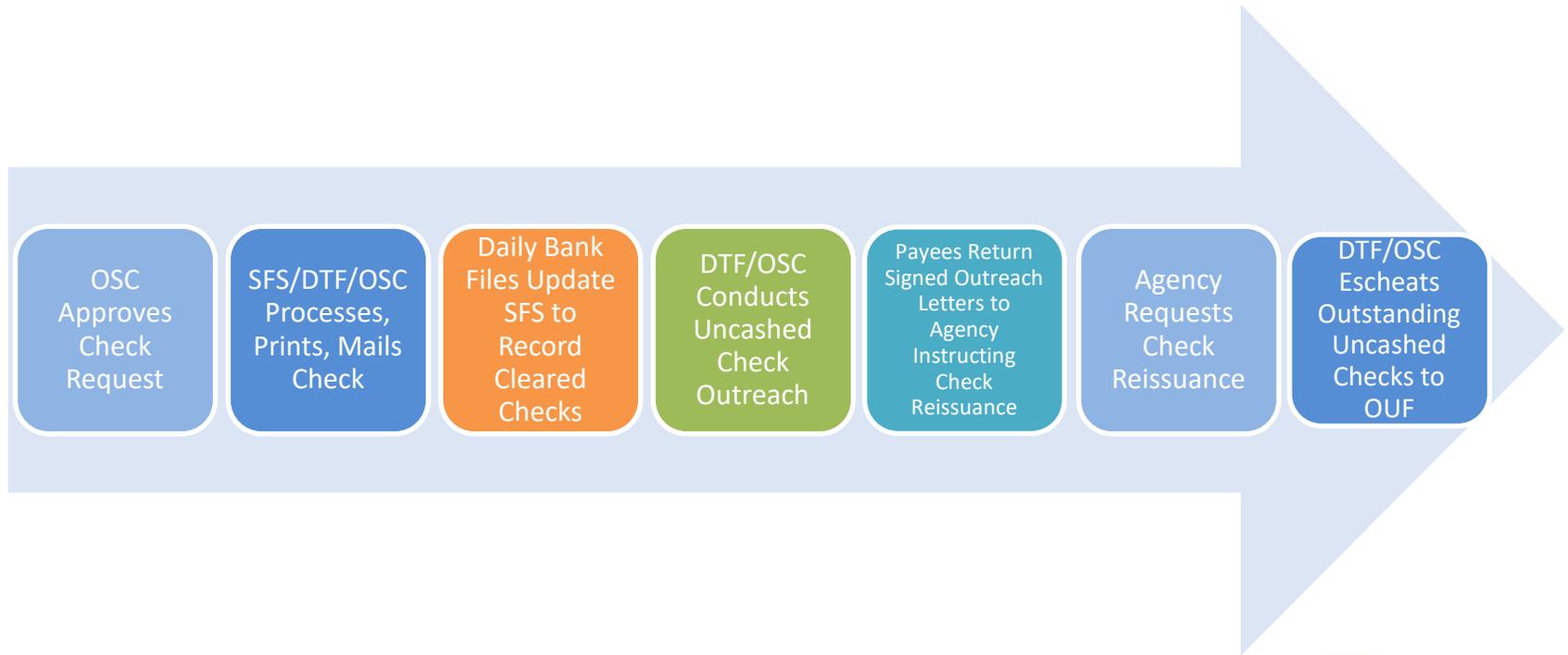
Article 34, §1614(b) of New York State's Tax Law provides that the Division of Lottery may determine a prize has been abandoned when:

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

Such check either has been returned by the US Post Office as undeliverable and claimant can't be located, or has yet to be presented for payment



# State Checks Process Flow Chart



# Guide to Financial Operations (GFO)

## Chapter X, Section 3.A.1 and Chapter XII, Section 6.D.2

Agencies should enter the Vendor Name in SFS on the voucher or vendor file using the following standard formats:

- Use CAPITAL LETTERS for the entity’s legal name
- Do not enter a Doing Business As (DBA) name
- Use First Name Middle Initial Last Name format for individuals and use a space between each
  - example: JOHN J SMITH
- Do not use any punctuation or special characters except when “&” is part of the entity’s legal name
  - example: PETERSON BACHMAN & CAREY LLC
- If the entity’s legal name contains initials, enter the initials with no spaces or punctuation in between the initials
  - example: IBM INC
- Compress last names that contain a space
  - example: Enter DE BONIS as DEBONIS
- Replace hyphens with a space
  - example: Enter WATSON-ERRICK as WATSON ERRICK
- Never include prefix titles for individuals, such as Dr., Ms., Mr., etc.
- Only use “THE” if it is part of the entity’s legal name, except when it is the first word of the legal entity name
  - example: SAVE THE CHILDREN, or THE BELL GROUP as BELL GROUP



# Checks Issued by State Agencies

- **General Checking Account – Treasury and OSC**
  - Signed by the Commissioner of Tax 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

# Uncashed State Checks Reporting Timeline

Statutory – on or before:

➤ December 31, 2022

- Cut –off Date

➤ March 10, 2023

- First class mailing complete

➤ April 10, 2023

- Certified mailing completed

➤ June 10, 2023

- Final Report Completed and Remittance Due

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

➤ December 31, 2022

- Cut –off Date

➤ July 15, 2022

- First class mailing complete

➤ September 15, 2022

- Certified mailing completed

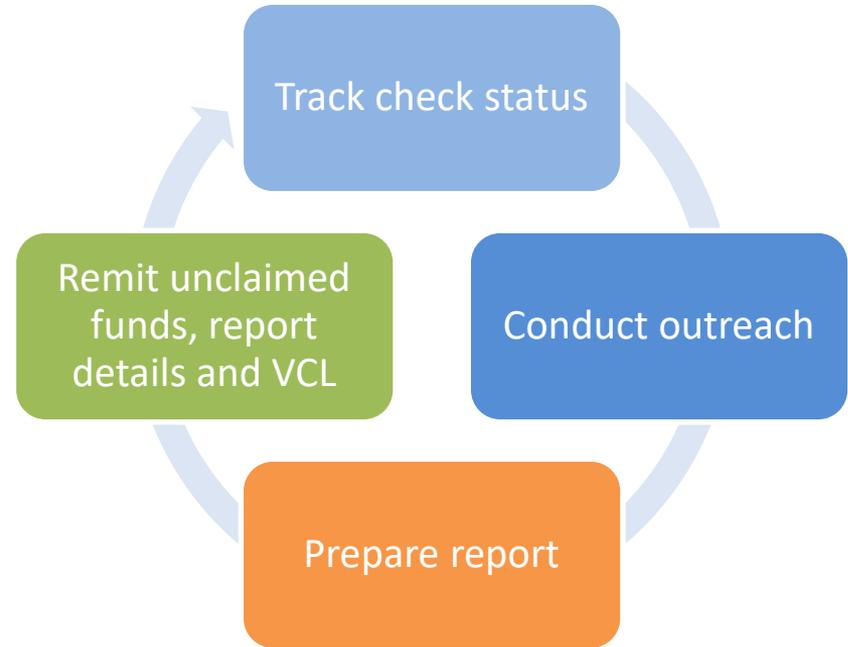
➤ April 30, 2023 ☆ all future claims related to these amounts should be referred to OUF

- Final Report Completed and Remittance Due



# Overview of Uncashed State Checks Reporting Process

- **Track check status:**
  - Uncashed 1 year from original issue date as of December 31
    - Example: Check issued June 1, 2021, is reportable June 10, 2023
- **Conduct outreach:**
  - Notice by first class mail (at least 90 days before report due date)
  - Notice by certified mail (in excess of \$1,000, at least 60 days before report due date)
  - Track responses and re-issuance
  - Mark returned mail
- **Prepare report**
  - Owner details (payee name, address)
  - Account details (check amount, date)
    - Refer to Guide to Financial Operations, Chapter XII, Section 6.D.2 - Paying a Single Payment Vendor
- **Submit report and remittance**



# 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



# State Institutions

## *Section 1304*

### Properties Reported

- 7X – Other
  - Miscellaneous items
  
- Dormancy period
  - 6 months after date of discharge, escape or death

# State Institutions

## *APL Section 1304 and SFL Section 128*

### Important Dates



**90 days before report**

First Class Mailing  
Completed



**60 days before report**

Certified Mailing Completed



**Report date**

Final Report and Remittance  
Due

6 Months After Date of  
Discharge, Escape or Death



# 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

- 8A – Wages
- Dormancy period
  - 1 year



# Department of Labor Wages

## *Section 1308*

### Important Dates



**February 1**

First Class Mailing  
Completed



**March 1**

Certified Mailing  
Completed



**March 31**

Cut-off Date



**May 1**

Final Report and  
Remittance Due



# Voluntary Disposition Of Miscellaneous Property not Otherwise Subject To the APL

## *Section 1310*

Provides that: 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

## Who Reports Under Section 1310?

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



# Voluntary Disposition Of Miscellaneous Property not Otherwise Subject To the APL

## 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



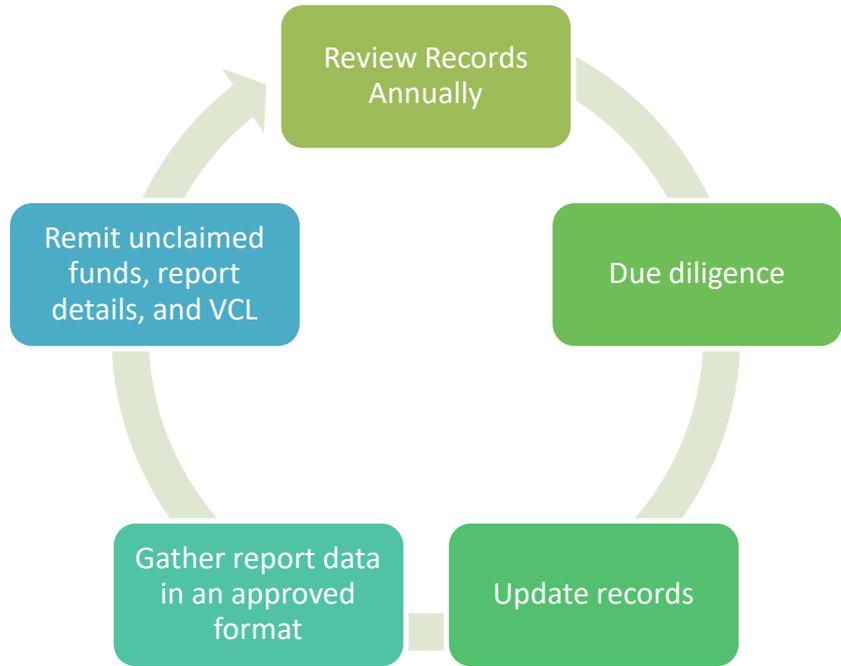
# Voluntary Disposition Of Miscellaneous Property not Otherwise Subject To the APL

## 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](mailto:NYSRPU@osc.ny.gov)
- See regulations for request requirements at 2NYCRR §124.2
- No applicable Calendar of Events deadlines

# Overview of Unclaimed Funds Reporting Process

- Responsibility for reporting lies with the holders
  - Annual review of records
  - Reporting requirements
  - Transfer of accounts that have reached the dormancy threshold
  - Remittance, report details Verification and Check List



# Due Diligence

## *What Do I Do?*

- Answer: It depends.
  - DTF and OSC perform outreach and reporting for checks written out of SFS and State Payroll.
  - Agencies are responsible for outreach and reporting for any checks written from agency sole custody accounts.
  - Agencies must perform check re-issuance requests as a part of the outreach process for checks issued out of SFS and Payroll checks.



# Outreach Process for Uncashed State Checks

- OSC performs the outreach for refunds issued out of the Comptroller's Refund Account and for payroll checks
- The Department of Tax and Finance (DTF) Treasury performs the outreach for Vendor, Employee Expense and SSI/SSP checks issued out of the General Checking account
- Originating agencies are the point of contact for the payee to request reissuance for checks issued out of SFS (Vendor, Employee Expense, SSI-SSP and Comptroller's Refund checks)
- Outreach letters for uncashed checks issued in 2020 were mailed in July 2021 and again in September 2021 and will be escheated to OUF on or before June 10, 2022, according to the APL; however, in practice checks will be escheated by April 30, 2022

See also: *Operational Advisory Numbers* [8](#) and [9](#) and [State Agencies Bulletin Number 1858.1](#)

# What do I do?

Answer: It depends.

## Outreach

### Checks Issued from SFS and Payroll

- DTF and OSC perform outreach and reporting for checks written out of SFS and State Payroll

### Sole Custody Checks

- 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





STATE OF NEW YORK

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

July 14, 2021

Corrected Address:

Three horizontal lines for address correction.

TEST PAYEE NAME 1 - "A" WARRANT XXXXXXXXXXXXXXXXXXXXXZ  
TEST PAYEE NAME 2 - OVER \$1000 XXXXXXXXXXXXXXXXXXXXXZ  
TEST ADDRESS 1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ  
TEST ADDRESS 2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ  
TEST ADDRESS 3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ  
TEST CITY STATE ZIP XXXXXXXXXXXXXXXXXXXXXZ 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.

Table with 6 columns: Check #, Issue Date, Amount, Check #, Issue Date, Amount. Two rows of dashes are present.



**EXAMPLE**

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/out/index.htm> to claim these funds.

NYS01 A 5000001



# Replacement Checks

## General Checking – Vendor, Employee Expense (“A” Checks) and SSI-SSP Checks (SSP Checks)

The process for replacing checks via outreach letter requests will be consistent with the current SFS check replacement procedures. Signed outreach letters that are returned will serve as authorization for reissuance of a check to the payee.

### Outreach Letter Check Replacement – Process

- Agency determines appropriate action to honor payee’s request and completes **Form TD-346**
- Return completed **Form TD-346** to Treasury at:  
[Treasury.TD346@tax.ny.gov](mailto:Treasury.TD346@tax.ny.gov)

### Outreach Letter Check Replacement – Alternate Process

- Agency must specify action to be taken (for example, reissue to same address, reissue to a different address) on the letter
- Return completed letters to Treasury at:  
[Treasury.TD346@tax.ny.gov](mailto:Treasury.TD346@tax.ny.gov)

If a payee returns a form indicating an address change, the address must be updated in SFS prior to submitting the outreach letter or TD346 Form to Treasury

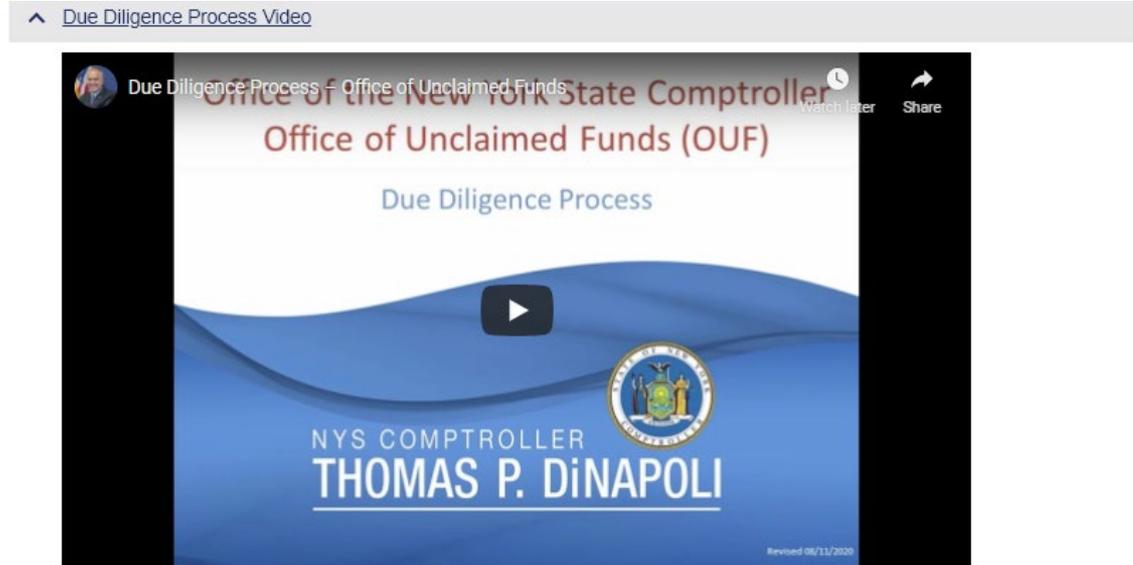
# Replacement Checks

## Comptroller's Refund Account - "P" Checks

- Outreach Letter Check Replacement
  - The process for replacing checks via outreach letter requests will be consistent with the current SFS check replacement procedures.
  - Agency must email a completed **Form AC-3337** to the Bureau of State Accounting Operations at [Refunds@osc.ny.gov](mailto:Refunds@osc.ny.gov).
  - An Excel list of checks may be attached with one **Form AC-3337** form if the same action is required for all checks.
  - Agencies should monitor the NY\_AP\_OSC\_NYTR1650\_QRY to confirm check cancellations.

# eLearning Videos and Resources

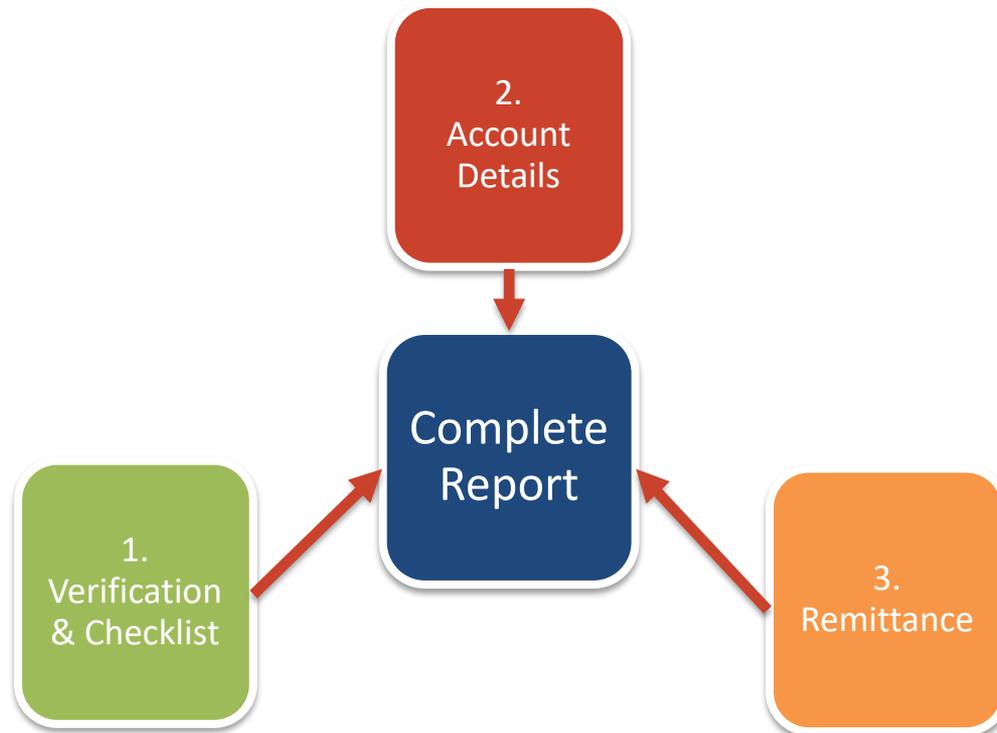
## Due Diligence



Resources from this Video

- [Due Diligence](#)

# Three Parts of a Complete Report



# Three Parts of a Complete Report:

## Verification and Checklist (VCL)

- A summary of the report details and remittance
  - E-VCL online submission
    - Reports submitted via Secure File Upload do not require a paper VCL.
  - If submitting paper VCL (Form AC2709)
    - An officer of the reporting organization must sign the VCL
    - The signing officer must have the authority to attest to the fact that the report is true, and complete to the best of his or her knowledge.

1.  
Verification  
& Checklist



# Three Parts of a Complete Report:

## Verification and Checklist (VCL) (Continued)

- Each report must have its own VCL
  - Use E-VCL for Secure File Uploaded reports, no paper needed
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/ac2709.pdf>
- A VCL includes:
  - Organization Name
  - Federal Employer ID Number
  - Contact Name
  - Signature
  - Property Types
  - Summary Totals

1.  
Verification  
& Checklist



# Three Parts of a Complete Report:

## Owner and Property Details

- Providing good data in both the “owner information” and “property description” parts of the record:
  - facilitates the processing of your report,
  - increases the likelihood of locating owners, and
  - significantly eases and expedites the claim process for a claimant

2.  
Account  
Details



# Aggregate Reporting

## Section 1419

### Owner and Property Details

Provides that: the holder of property which must be reported and delivered to the State Comptroller as abandoned property need not specify the name, address or other information identifying the owner of any such property amounting to \$20 or less in the report provided to the State Comptroller when such property is delivered to the State Comptroller, and shall instead report abandoned property in amounts of \$20 or less in the aggregate; provided, however, that the foregoing provision shall not be construed to relieve any holder of abandoned property from its responsibility to deliver all abandoned property, in any amount, to the State Comptroller



# Aggregate Reporting – OTDA

- Annual report of claimed items
  - Aggregate reporting for items under \$20 is not allowed for this property

★ Aggregate reporting for OTDA ★

- Truly unknown – when the unit wants to use aggregate reporting, obtain OTDA approval prior to reporting. Contact:
  - Tiffany Gardner – [Tiffany.Gardner@OTDA.ny.gov](mailto:Tiffany.Gardner@OTDA.ny.gov)



# Three Parts of a Complete Report

## Remittance

- Electronic Funds Transfer
  - <https://www.osc.state.ny.us/unclaimed-funds/reporters/electronic-fund-transfer-instructions>
- Remittance by check made 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

3.  
Remittance

# Extensions

## *Section 1412*

If you are unable to comply with any reporting requirement in a timely manner, you may request an extension of time to complete the activity and the Comptroller may, but is not required to, grant an extension



# Extensions

## Requests should:

- Contain the reason for the request
- Contain an estimated time frame for completion of the activity
- Be submitted at least 30 days in advance of the final report due date
- Send a remittance of 75% of the total estimated amount due or 75% of last year's filing by original deadline

[http://www.osc.state.ny.us/ouf/forms/extension\\_request.pdf](http://www.osc.state.ny.us/ouf/forms/extension_request.pdf)

# Three Parts of a Complete Report

## Summary



# Questions



# Contact Us

- Email for Reports and Voluntary Reporting:
  - [NYSRPU@osc.ny.gov](mailto:NYSRPU@osc.ny.gov)
- Online
  - You can also contact us by completing a form online:  
<https://www.osc.state.ny.us/ouf/contactus/index.php>



# Resources

## Office of Unclaimed Funds

- Office of Unclaimed Funds website
  - <https://www.osc.state.ny.us/unclaimed-funds>
- Handbook for New York State Government Agencies
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/child-support.pdf>
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/court-funds.pdf>
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/public-assistance.pdf>
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/state-agencies-handbook.pdf>
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/state-institutions.pdf>
  - <https://www.osc.state.ny.us/files/unclaimed-funds/reporters/pdf/unclaimed-wages.pdf>
- Electronic Reporting
  - <https://www.osc.state.ny.us/unclaimed-funds/reporters/electronic-reporting>
- eLearning
  - <https://www.osc.state.ny.us/unclaimed-funds/reporters/elearning-videos-and-resources>



# Resources

## Guide to Financial Operations

- Chapter X, Section 3.A.1 - Online Vendor Add Portal
  - [https://web.osc.state.ny.us/agencies/guide/MyWebHelp/?redirect=legacy#X/3/A/1.htm%3FTocPath%3DX.%2520Guide%2520to%2520Vendor%252FCustomer%2520Management%7C3.%2520Vendor%2520Registration%7CA.%2520Agency%2520Vendor%2520Registration%7C\\_\\_\\_\\_\\_1](https://web.osc.state.ny.us/agencies/guide/MyWebHelp/?redirect=legacy#X/3/A/1.htm%3FTocPath%3DX.%2520Guide%2520to%2520Vendor%252FCustomer%2520Management%7C3.%2520Vendor%2520Registration%7CA.%2520Agency%2520Vendor%2520Registration%7C_____1)
- Chapter XII, Section 6.D.2 - Paying a Single Payment Vendor
  - [https://web.osc.state.ny.us/agencies/guide/MyWebHelp/?redirect=legacy#XII/6/D.htm%3FTocPath%3DXII.%2520Expenditures%7C6.%2520Unique%2520Payment%2520Situations%7C\\_\\_\\_\\_\\_4](https://web.osc.state.ny.us/agencies/guide/MyWebHelp/?redirect=legacy#XII/6/D.htm%3FTocPath%3DXII.%2520Expenditures%7C6.%2520Unique%2520Payment%2520Situations%7C_____4)
- Chapter XII, Section 9.C - Reissuing or Cancelling a Vendor, Employee or SSI/SSP Check
  - <https://web.osc.state.ny.us/agencies/guide/MyWebHelp/Content/XII/9/C.htm>
  - [https://web.osc.state.ny.us/agencies/guide/MyWebHelp/Content/files/XII\\_9\\_C.pdf](https://web.osc.state.ny.us/agencies/guide/MyWebHelp/Content/files/XII_9_C.pdf)
- Chapter XII, Section 9.G - Reissuing or Cancelling a Refund Check
  - <https://web.osc.state.ny.us/agencies/guide/MyWebHelp/Content/XII/9/G.htm>
- Chapter XIV, Section 1 - Outstanding Check Outreach and Escheatment
  - <https://web.osc.state.ny.us/agencies/guide/MyWebHelp/Content/XIV/1.htm>
- Chapter XV, Section 10 - Uncashed Checks
  - [https://web.osc.state.ny.us/agencies/guide/MyWebHelp/?redirect=legacy#XV/10.htm%3FTocPath%3DXV.%2520End%2520of%2520Year%7C\\_\\_\\_\\_\\_7](https://web.osc.state.ny.us/agencies/guide/MyWebHelp/?redirect=legacy#XV/10.htm%3FTocPath%3DXV.%2520End%2520of%2520Year%7C_____7)



# Resources

## Operational Advisories, Payroll Bulletins and Forms

- Payroll Bulletin Number 1684 New Form to Stop and Reissue a New York State Payroll Check  
<https://www.osc.state.ny.us/state-agencies/payroll-bulletins/state-agencies/1684-new-form-stop-and-reissue-new-york-state-payroll-check>
- Payroll Bulletin Number 1858.1  
<https://www.osc.state.ny.us/state-agencies/payroll-bulletins/state-agencies/18581-outreach-escheatment-2019-uncashed-payroll-checks>
- 2020 Operational Advisory - State Check Outreach  
<https://www.osc.state.ny.us/state-agencies/advisories/operational-advisory/8-state-check-outreach?redirect=legacy>
- 2020 Operational Advisory - Current Year Escheatment  
<https://www.osc.state.ny.us/state-agencies/advisories/operational-advisory/9-current-year-escheatment>
- Form TD-346 Request for Stop Payment, Replacement Check, Photocopy of Check or Forgery Affidavit (General Checking)  
<https://www.osc.state.ny.us/sites/default/files/state-agencies/documents/pdf/2020-01/agency-form-td346-fillable.pdf>
- Form AC-3340 Request for Payroll Check Stop Payment Form (Payroll Checks)  
<https://www.osc.state.ny.us/sites/default/files/state-agencies/documents/pdf/2019-03/payroll-file-ac3340-fillable.pdf>
- Form AC-3337 Request for Stop Payment, Check Reissue, Check Copy or Forgery Claim for the Comptroller's Refund Account (P and W Checks)  
<https://www.osc.state.ny.us/files/state-agencies/2020/pdf/ac3337-refund-cancel-form-fillable.pdf>

