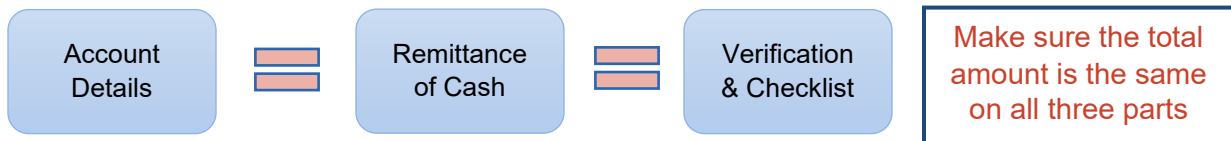


Unclaimed Child Support or Combined Child and Spousal Support – Reference Sheet

Schedule of Events for APL Section 1318	
January 1	Cut-off date – if funds have become dormant in the year prior to this date, include them in this report cycle
January 10	First-class mailing completed
February 10	Certified mailing completed
April 10	Final report, including owner details, remittance, and Verification and Checklist is received in our office

How to Report (due 4/10) - Include the following when reporting:

1. Account details of the funds you are transferring in an approved format.
2. Remittance of cash.
3. Verification and Checklist (Electronic VCL or Form AC2709).



Visit our website at: osc.ny.gov/unclaimed-funds/reporters for more details including forms and contact information.

Applicable Property Types

NAUPA II Property Type	Property Type Description	Dormancy Period
CT06	Funds for Support of Child or Child and Spouse (paid by Support Collection Units)	2 years
ZZZZ	Late filing interest	

Unclaimed Child Support or Combined Child and Spousal Support

This document is supplemental to the [Handbook for Reporters of Unclaimed Funds](#) and contains information which corresponds to §1318 of New York's Abandoned Property Law (APL) and §111-h of New York's Social Services Law (SSL). For more information refer to the following statutes: [APL §1318](#) and SSL §111-h.

This document includes the following sections:

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Unclaimed Property

Property subject to the reporting requirements of APL §1318 and SSL §111-h includes funds collected by a Support Collection Unit (SCU) for:

- Child support; or
- Combined child and spousal support.

Any money paid into an SCU which has remained undisbursed for two years is deemed abandoned and reportable to the Comptroller's Office. Accordingly, it is the date the monies were due to be disbursed which commences the two-year dormancy period. Additional deposits to the account holding the funds do not extend the dormancy period.

However, if an SCU determines the person entitled to such funds is deceased and can't locate the estate for such person, or the estate doesn't claim the funds, the funds may be reported directly to the Comptroller's Office without waiting two years. If the remitter of the funds has not provided information to permit the SCU to determine the identity of the entitled party after diligent efforts, the funds shall be reported to the Comptroller's Office. See the note pertaining to SSL Section 111-h below.

Statutory Considerations in Addition to APL Section 1318 and SSL Section 111-h

Due Diligence

APL Section 1422 – Funds With Identifying Information

The APL requires that, at least 90 days prior to your final report, a notice be sent by first-class mail to each person whose name is expected to appear on the report. In addition, at least 60 days prior to your final report, a notice must be sent by certified mail, return receipt requested, to each person whose name is expected to appear on the report whose unclaimed funds is valued in excess of \$1,000 unless a claim has been initiated since the first-class mailing was sent, or the first-class mailing was returned as undeliverable. Certified mailing requirements do not apply to residents of foreign countries.

SSL Section 111-h – Funds Without Identifying Information

The SSL provides that, when unclaimed funds do not have sufficient identifying information to associate the funds with an existing or previously existing child support account and the information cannot be determined after diligent efforts, SCUs shall turn the funds over to the Comptroller's Office. Additionally, when an owner is known to be deceased and the

estate can't be located, or the estate does not claim the funds, the funds may be reported without waiting two years.

Electronic Contact

[2 NYCRR § 125.1](#)

Certain types of electronic contact can be used to satisfy the written communication requirements in the APL to prevent the property from being deemed abandoned. This includes email communication from the entitled owner of the property that matches the registered email address on record, or a verifiable login using a website or mobile application made available by the holder.

Support Collection Units Administrative Directive

SCUs can find guidance on the transfer of unclaimed funds to the Comptroller's Office in [Administrative Directive 21-ADM-08](#). SCUs must contact their Division of Child Support Services County Representative with questions about these funds. Questions about completing the unclaimed funds report may also be directed to NYSRPU@osc.ny.gov.

Important Issues

Child Support Account Number

Enter the Child Support Account Number (i.e., New York Case Identifier) or check number in the Account Number or Check Number field.

Dormancy Date

Start the dormancy period on the date the property should have been disbursed and include the date in the Starting Transaction Date field on the report. Note any other pertinent additional information, such as the date the funds were received, in the Description field on the report.

Mailing Requirements

First Class and Certified Mailings

Section 1422 of the APL requires that all organizations do the following:

- At least 90 days prior to their final report/remittance date, send a notice by first-class mail to each owner whose name is expected to appear in that report, unless:
 - The owner's address is unknown,
 - The holder can demonstrate that the address it maintains for the owner is not the owner's current address, or
 - Note – if you use an address validation service and find a new address for the owner, you may send the mailing to the new address, but you should not change the original address on your report or books and records.
 - The items you are reporting are valued at \$20 or less and you are reporting them in the aggregate, in which case the owner's name will not appear in the report, therefore you are not required to mail a notice.
 - When the unit wants to use aggregate reporting, obtain OTDA approval prior to reporting.

And

- At least 60 days prior to their final report/remittance date, send a notice by certified mail, return receipt requested, to each owner whose name is expected to appear in that report with abandoned property valued in excess of \$1,000, unless:
 - Owner has established contact,
 - The first-class mailing returned as undeliverable, or
 - The last known address is outside of the United States.

Multiple Items

Where feasible, if you are reporting more than one item for the same owner, one letter should address all the items you are reporting.

Multiple Owners

For cases in which multiple owners of an item have different addresses, you must send a letter to each owner.

Remittance

Submit your remittance at the time you file a report. The remittance should be equal to the sum of the values of the accounts you are reporting to the Office of the State Comptroller. Pay your remittance by ACH debit, electronic transfer or check.

ACH Debit

If a [file upload or Manual Online Report](#) was completed, pay electronically with [ACH Debit](#) after uploading your file or by using this link.

Electronic Funds Transfer

Electronic funds transfer alternatives are available to make payment of the amount due for your report of abandoned property. Find instructions including the account and routing number information in the [Electronic Funds Transfer Instructions](#).

Checks

Make checks payable to Comptroller, State of New York. You should mail it to the following address:

New York State Office of the State Comptroller
Office of Unclaimed Funds
Remittance Control, 2nd floor
110 State Street
Albany, NY 12236

Include the letters 'OUF' and the holder organization's FEIN in the memo and advice areas of your check if you send your report account details using one of our electronic reporting methods. This will help us apply your funds correctly.

In accordance with OUF's internal control procedures, send all checks to the above address. Do not send any checks to our New York City office.

Schedule of Events

January 1

For the purposes of reporting abandoned property, an SCU's year runs from January 2 through the following January 1. January 1 is the cut-off or ending date for the reporting period, use it when identifying abandoned accounts/items. Do not submit your report of abandoned property until after the cut-off date has passed.

January 2 through January 31

During this period, review your records and collect data related to any account/item that may be dormant and subject to reporting.

If you find accounts/items subject to reporting:

- Compile the data in one of our reporting formats, so that you may submit it as your final report.

If you do not have any items subject to reporting:

- Keep a record of your review.
- Do not send preliminary or negative (zero balance) reports.

January 10

By this date:

- Send a notice by first-class mail to each person or entity whose name appears on your report of abandoned property and request a signed written statement from the owner that acknowledges the property's existence. This requirement does not apply to those accounts that meet the exclusionary provisions of §1422.
- Advise and educate internal staff about the due diligence notices for effective processing when the rightful owner contacts an SCU.
- Reactivate all accounts of owners who respond to the notice or reissue appropriate disbursement checks. Do not include these accounts in your report.

February 10

By this date:

- If an owner has not responded to the first-class mailing, or the first-class mailing was not returned as undeliverable and the value of all unclaimed funds held for the owner exceeds \$1,000, you are required to send a second notification via certified mail, return receipt requested, if the address for the owner is within the United States.
- Reactivate all accounts of owners who respond to the mailing. Do not include these accounts in your report.
 - Note: we consider a return receipt to be owner contact if the receipt bears the signature of the account owner. Verify return receipt signatures against the other signature records you may have for the owner.

February 11 through March 31

During this period:

- Complete report removals based on contact with owners.

On or before April 10

- Finalize the report.
- Arrange for payment.
- Report, payment, and a Verification and Checklist to be received in our office by the close of business on April 10.