

HOW TO

Create a Report of Unclaimed Funds

A Handbook for Reporters



New York State Comptroller
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Office of
Unclaimed Funds

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Overview

The General Handbook for Reporters of Unclaimed Funds provides general information concerning the reporting requirements of the New York State Abandoned Property Law (APL). Additional information relevant to the type of abandoned property you are reporting must be considered to fully comply with your reporting responsibilities; different industries and property types have different requirements. This Handbook contains information on how to correctly complete a Report of Abandoned Property. It should be used along with the General Handbook for Reporters of Unclaimed Funds and information available on the [website](#).

The topics addressed in this section of the Handbook are of interest to all reporting organizations. They include:

- Important general information on how to correctly complete a Report of Abandoned Property.
- A description of what information you should include in specific fields of a report.
- An explanation of the various types of reports and format options.

Complete Report

The final report consists of:

- Account/property and owner details of the funds you are transferring in an approved format.
- Remittance of cash and/or securities.
- Completed Verification and Checklist (EVCL or Form [AC2709](#)).

Types of Report Submissions

Final reports are a full, updated detail listing of all property deemed abandoned as of the report period ending date. Remove any unclaimed property that has been reactivated or claimed through the due diligence process.

- If submitting a Revised or Supplemental report, notify us at NYSRPU@osc.ny.gov

Preliminary and Negative reports are not required by New York State. Do not submit them. Only submit a report if you have unclaimed funds to remit.

Accepted	Final	A final report is a full, updated detail listing of all property deemed abandoned as of the report period ending date. Remove any property that has been reactivated or claimed through the due diligence process.
	Revised	A revised report is an amendment or correction to the original report prior to the Final Report being processed. Notify NYSRPU@osc.ny.gov if you plan to file a revised report.
	Supplemental	A report submitted when a holder identifies additional abandoned property that was not included in the original report, together with a separate remittance. Notify NYSRPU@osc.ny.gov if you plan to file a supplemental report.
Not Accepted	Preliminary	A preliminary report is an initial report that is a complete listing of all property deemed abandoned as of your report period ending date. New York State does not require a preliminary report.
	Negative	A negative report is a statement attesting to the fact that you have reviewed your books and records and determined that there are no abandoned properties to report. New York State does not require a negative report. Only submit a report if you have funds to remit.

Verification and Checklist (EVCL or VCL (Form AC2709))

Each report you submit must have its own [Verification and Checklist \(VCL\)](#). If you upload your report on our website, the process will automatically generate an EVCL (electronic VCL). When using an EVCL, also known as a Holder Record, do not submit an additional paper VCL, it could result in errors processing your report. A VCL includes:

- Organization Name.
- Federal Employee Identification Number.
- Contact Name.
- Signature of an authorized officer of the organization with the authority to attest that the report is true and complete to the best of their knowledge.
- Report Summary.

When submitting a VCL, check the appropriate boxes under “Payment Type” and “Report Method” that apply to your report and enter the total amount remitted.

Refer to the [VCL Field Descriptions](#) at the end of this section for more detail.

Service Bureaus

Organizations that file on behalf of others, such as data processing organizations, should enter their client's name in the Name of Business field. The filing organization's name should appear in the Service Bureau field. Filing organizations must also provide a contact person's name and telephone number in the Service Bureau Contact fields.

Service bureaus must provide the holder's employer ID number in the Holder Federal Employer Identification Number field and answer the question, “Are You Authorized to do Business in NYS?,” based on the corporate status of the client organization on whose behalf they are filing the property.

VCL Field Descriptions

Reporting Organization	Description
Name of business	Reporting organization's name
Area or department	Department's name
Street address, City, State, Zip Code	Reporting organization's address, city, state and zip code
Service bureau (if used)	Name of service bureau that prepared the report
Service bureau contact name	Name of service bureau contact
Service bureau contact phone	Phone number of service bureau contact
Verification for period ended	Reporting organization's cut-off date
Holder State of incorporation	Reporting organization's state of incorporation or charter
Holder Date of incorporation	Reporting organization's date of incorporation or charter
Are you authorized to do business in NYS?	Yes or No
Holder Federal Employer Identification Number	Reporting organization's tax ID

Holder Contact Information	Description
Contact Person	Person we can contact to address any questions or concerns we may have about the report
Contact Title	Contact person's title
Contact Phone	Contact person's phone number
Contact Fax	Contact person's fax number
Address	Contact person's address
Email Address	Contact person's email address
Signature	Empowered official's signature
Check all that apply	Description
Electronic	Check box if remittance was wired
Check	Check box if a physical check was sent
Securities	Check box if securities were remitted
Online	Check box if report details were submitted via online portal
USB/CD	Check box if a digital report was sent on physical media
Paper	Check box if a paper report (AC2686) was submitted
Cash	Report's total dollar amount
Issues	Total number of separate unique CUSIPs on report
Shares	Total number of shares

Report Detail Record Field Descriptions

A Report Detail Record is a description of the property you are reporting and the entitled owner(s) to whom it belongs. Receiving good data for each record increases the likelihood of locating an owner's property and significantly expedites the claim process for your customer. The Report Detail Record contains the following sections:

- Property Records,
- Property Additional Owners, and
- Securities Additional Information.

Property Records

These fields identify the primary owner or entity (if known) entitled to the property as they appear on the records of a reporting organization. Each account/property will have a separate Property Record. Therefore, if an owner has multiple properties, there will be a separate Property Record for each account/property.

Accordingly, filers should carefully examine their records to report complete and accurate information. Do not enter the reporting organization's or holder's address in any of the owner address fields. If your organization's address appears on your records as the address of record for any owner, suppress it for reporting purposes. Enter data as described below.

Primary 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 an entity. If the owner is a business, enter the business name exactly as adopted. If the owner's 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.)

Important Notes Pertaining to Both Individual and Entities as Owners.

Use this formatting information when entering data:

- For companies where the first word is "The," place it at the end of the name or omit.
- Do not use punctuation under any circumstances.
- Do not abbreviate the first word of the company name.
- Do not use numeric values in the name field unless necessary.
- Do not abbreviate the word "first" as "1st" except when a number is a part of a company's legal name.
- Company names containing initials should have spaces between them.
- If the owner record is an aggregate, enter "AGGREGATE."
- Owner Name is the only field in which the word UNKNOWN is acceptable. Do not abbreviate the word UNKNOWN.
- If any other owner information is unavailable, leave the appropriate field(s) blank.
- Whenever amounts or securities are held in a nominee's name for unknown owners, enter UNKNOWN in the Owner Last Name field. Do not enter nominee names in any of the Owner Name fields unless a nominee is the rightful owner.

Important Notes Pertaining to Individual Owners Only

Do not include punctuation or spaces in any of the Owner Name fields. Enter owner names containing punctuation or spaces as follows:

- For names containing apostrophes, omit the apostrophe and compress the name (e.g., enter O'Brien in the Owner Last Name field as OBRIEN).
- Compress last names containing space (for example, enter De Bonis in the Owner Last Name field as DEBONIS) unless the name is hyphenated.
- Report hyphenated last names with a space instead of a hyphen (for example, report Hanna Kelly Watson-Errick as HANNA in the First Name field, KELLY in the Middle field, and WATSON ERRICK in the Last Name field).
- If, in addition to the last name, you show more than one name and/or initial on your system for an individual, enter only the first name or initial in the First Name field and only the middle name or initial of the second name in the Middle field. For example:
 - For Melody Marie, enter MELODY in the First Name field and MARIE in the Middle field.
 - For A Kenneth, enter A in the First Name field and KENNETH in the Middle field.
 - For A James Kenneth O'Brien, enter A in the First Name field and JAMES in the Middle field. You wouldn't enter Kenneth or K in any of the Owner Name fields.

Use the Prefix, Suffix and Title fields to enter data associated with an owner's name.

Address Information	
Field	Description
Owner Address Street 1	Enter the last known street address of the owner or “care of” data.
Owner Address Street 2	Use this field when Street 1 contains “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 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.

If any of the above fields are unknown, leave blank.

Property Information	
Field	Description
Starting Date	This field is required when known. Enter the date by which you have determined that the account is dormant. Enter dates in CCYYMMDD format.
Ending Date	Enter an ending date when you are rolling multiple items into a single line item, such as dividend payments. Enter dates 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.

Important Notes Pertaining to Property Information Fields.

Dormancy – Starting and Ending Dates

The dormancy period is a period of time specified in the APL for a type of property during which the owner does not take action on that property. The dormancy period begins on the dormancy date. When completing your report of abandoned property, the “Starting Date”, also known as the date of last activity or transaction, **is required** for accounts reported under the APL. It refers to the last date an owner initiates a transaction on the account, the date of the owner’s last written or electronic contact with the holder, or the date a balance became payable.

Examples of dormancy dates include:

- the date on which the last deposit or withdrawal occurred.
- the date on which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check).
- the date of the last written or electronic contact with the owner.
- the owner’s confirmed date of death.

Ensure your report does not include account(s) with a past-due or incorrect property “Starting Date”. Report property that has reached dormancy by the industry cut-off date. Use the [Property Type Tables](#) for the type of property you are reporting. Apply the cut-off date from the [Calendar of Events](#) to determine the reporting due dates for each property. Hold items with more current dormancy dates until they reach dormancy to allow the owner to come forward to claim the funds.

When rolling up or linking items with the same owner(s) name, address information and property type, use the oldest date as the property “Starting Date” for all the properties and use the most current date for the “Ending Date.” Use the “Description” field to indicate the number of items included. When your system has the capability, provide the most recent contact date on each account in a linked set of accounts. Example: 6 wage checks for calendar year 2021.

Account(s) with a past-due or incorrect property “Starting Date” are subject to interest charges for late payment or delivery (refer to the General Handbook for Reporters of Unclaimed Funds document section on Interest Charges for Late Payment or Delivery of Abandoned Property).

You may report combined dividend or interest check payments for one payee (or a group of payees) as a single item within an issue year. In such instances, use the Starting and Ending Date fields for the first and last dates of the payments.

Property Type

The [Property Type Table](#) is provided as a guideline and does not affect or restrict statutory coverage of the unclaimed funds your organization may hold. Since the property type code can affect claim requirements, contact NYSRPU@osc.ny.gov if you are unable to determine which code is appropriate.

Do not repeat the Account Number/Check Number except for multiple entitlement items. If you do not know it, use a sequential numbering system, taking care not to duplicate numbers within the same report.

When reporting combined dividend or interest check payments for one payee (or a group of payees) as a single item by issue, enter the shareholder account number and, if available, the most recent check number.

Remittance Information	
Field	Description
Amount Reported	Enter the dollar amount shown on the holder’s records as of the abandonment date.
Deduction Type	If there were deductions, identify the type. MC – Mailing Cost, applicable to certified mail requirement SW – Service Charge TW – Tax Withheld ZZ – Other
Deduction Amount	Enter amount deducted
Addition Type	Enter the code for any additions to describe the nature of the addition DV – Dividends Earned IN – Interest Earned SP – Stock Split ZZ – Other
Addition Amount	Enter the amount of any additions to the value.
Amount Remitted	Enter the net amount due to each owner. The sum of this field should total the dollar remittance to the state.

Property Additional Owners

Additional Owner Information	
Field	Description
Tax ID Number	This field should contain the number of the owner; do not enter the reporting organization's FEIN in this field, any account numbers, or any other number. <ul style="list-style-type: none"> If the owner is an individual, enter the individual's Social Security Number (SSN) or equivalent. If the owner is a business entity, enter the entity's Employer Identification Number (EIN).
Date of Birth	Enter if known CCYYMMDD
Relationship Code	Required. Enter two-character code indicating relationship to the property. Use SO for Sole Owner only.
Owner Type Code	Required. Enter appropriate two-character code: <ul style="list-style-type: none"> AP Aggregate Property. OT All Owners except Aggregate or Unknown. UN Unknown.

Leave the above fields blank if data is unknown except where required.

Relationship Codes for Multiple Entitlement Accounts

Enter accurate relationship codes on properties to give the owner their best chance to receive their funds. If the relationship is not accurate on the report, the claim will not be paid accurately when one is made.

The following rules apply whenever an item you are reporting is subject to multiple owners, i.e., two or more parties appear entitled to the same property.

- Create a record for each party associated with the property.
- Complete the primary owner record, entering data in all applicable fields, with Owner Name and Address fields reflecting only the data relating to the first party.
- Enter additional owners with proper Relationship Codes in Additional Owner records.
- Data for Additional Owner includes the fields above. In addition, note these fields, which should match the Primary Owner:
 - Property Type Code
 - Account ID Number
 - Starting Transaction Date
- Leave these fields blank on the Additional Owner records:
 - Cash Reported
 - Cash Remitted

Descriptions for Multiple Entitlement Accounts	Relationship Code
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
Estate Beneficiary	BF
Estate Of	ES

Descriptions for Multiple Entitlement Accounts	Relationship Code
Executor or Executrix	EX
Executor Under the Will of	EX
For Benefit Of	FB
Guardian For	GR
Insured	IN
Joint Tenants	JT
Joint Tenants with Rights of Survivorship	JS
Or	OR
Payable On Death	PD
Payee	PA
Power of Attorney	PO
Remitter	RE
Sole Owner	SO
Tenants by Entireties	JE
Tenants In Common	TC
Trustee	TE
Uniform Gift to Minors Act	UG
Unknown Owners	UN

Securities Additional Information

Use these instructions together with the [Security Delivery Instructions](#) if you have securities to send with the report. Provide the information below for securities, no matter the delivery method. The account details must match the list of securities you send to the OUF custodian for delivery.

To report security-related cash such as proceeds of sale, cash-in-lieu, dividends, bond interest, over receipts, etc., the only security data fields you should complete are the Description of Security and CUSIP Number. The Number of Shares or Denomination and Method of Transfer fields must remain blank.

Securities									
Field	Description								
Stock Issue Name	<p>Enter the standard description of the security, including type of stock, mutual fund, or bond. If you hold amounts or securities in a nominee's name, include this information in the Description of Security field (e.g., XYZ Corp Div on 100 Shares n/o OUF & Co.).</p> <ul style="list-style-type: none"> Enter the complete names of securities in the security description field exactly as it appears on the account statement. Reported CUSIP numbers must match what is delivered. Include any Class, or equity type in this name. 								
Stock CUSIP	Enter the unique nine-character identifier assigned to the security by CUSIP. Enter ISIN for foreign stocks.								
Number of Shares or Denomination	Enter the quantity being transferred to New York State. For securities and mutual funds, enter the number of shares; for debt issues, enter dollar equivalent.								
Delivery Method	Use the code that reflects the method by which the security was transferred:								
	<table border="1"> <thead> <tr> <th>NAUPA II</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>DTC</td> <td>DTC, DWAC, DRS, NSCC, ACAT</td> </tr> <tr> <td>Physical</td> <td>Physical certificate</td> </tr> <tr> <td>UNT</td> <td>Securities deemed to have no value, nontransferable, and/or restricted</td> </tr> </tbody> </table>	NAUPA II	Description	DTC	DTC, DWAC, DRS, NSCC, ACAT	Physical	Physical certificate	UNT	Securities deemed to have no value, nontransferable, and/or restricted
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	DTC	DTC, DWAC, DRS, NSCC, ACAT							
Physical	Physical certificate								
UNT	Securities deemed to have no value, nontransferable, and/or restricted								
Sub-issue Name	Enter the Security Sub-Issue Name if applicable								

Original Shares Held	Enter the original number shares held by the owner at the time of last activity on the account. This helps determine the proof required for the claimant.
Original Registration Name	Enter the owner name EXACTLY as shown on the certificate or registration.
Certificate	Enter the original certificate number of underlying or unexchanged or Returned by the US Post Office (RPO) shares.
Symbol	Enter the Symbol if the security is traded on a stock exchange.
Deposit Account	Enter the Account Number the Security is deposited to, if applicable.
Mutual Fund Family	If the Security is a Mutual Fund, enter the Fund Family Name.

Report Detail Considerations

Aggregating

Reporters of abandoned property do not need to provide owner or property information for abandoned accounts valued at \$20 or less. These items may be aggregated and described on your abandoned property report as explained below. When aggregating items under \$20.01, you must group the individual items into one aggregate amount for each property type.

If a single owner (or group of owners) has multiple amounts under \$20.01 payable in the same year for the same property type, it is in the best interest of the owner(s) to sum these amounts prior to aggregating. If the sum of the multiple amounts is greater than \$20, you should exclude them from aggregate reporting and report them as a single item, using the property information from the most recent item and the sum of all the items as the escheated value. Refer to the Rolling Up section below. If the sum is less than \$20.01, include the multiple amounts in an aggregate record. Do not aggregate records containing abandoned securities.

This type of record should contain data as follows:

Aggregate Record	
Field	Description
Owner Last Name	The word "Aggregate"
Description	Enter the number of properties which were combined for the aggregate entry.
Owner Type Code	Enter appropriate two-character code: AP for aggregate property
Property Type	Appropriate code from the Property Type Tables
Escheated Amount	Aggregate sum for the property type entered

Rolling Up

You may not aggregate amounts greater than \$20. However, you may combine amounts of \$20.01 or greater payable to a single owner (or a group of owners) in a given year and reportable under the same property type, e.g., quarterly dividend checks. When rolling up dividends, use the beginning and ending dates for the Start and End dates. Use the Description field to indicate the number of dividends included.

You must add subsequent (secondary) records for each additional owner, if applicable.

Reporting Format and Methods

Reporting Format

[NAUPA II Format](#)

The National Association of Unclaimed Property Administrators (NAUPA) is the trade association comprised of state unclaimed property officials working to provide resources for reporting organizations and owners of unclaimed funds. Many service providers and accounting firms offer packages that generate abandoned property reports using the NAUPA II specifications. All states accept this format and it is ideal for companies that need to report to more than one state. NAUPA II files can be uploaded on the New York State OUF [website](#). As of 2025, this is the only format accepted by New York State OUF.

Note:

Reporting organizations must retain a copy of the submitted report and should make a copy available to the staff responsible for assisting persons making claims to such property. It is imperative that any printout of the report include all the electronic report's data. Do not send a printout of any electronic reports that you have submitted to OUF. The electronic version is sufficient unless a printout is requested.

Reporting Methods

File Upload

Holders that have a NAUPA II formatted report to upload may do so at <https://ouf.osc.ny.gov/app/holder-info>. Complete the Holder Information and then upload a NAUPA-formatted report directly to this Office. For information on how to create a NAUPA II file, go to unclaimed.org.

Manual Online Reporting

Go to our reporting website <https://ouf.osc.ny.gov/mor/login> and register your email address. You will then be provided with a Secret Key which you can use to either fill in or upload your report within the next 45 days. Make sure that you copy this Secret Key and keep it available, as we are unable to retrieve it for you. If you do not complete your report within the 45-day time period, any saved data will be deleted, and you will need to start over.

Instructions for Manual Online Reporting are available on our [website](#).

CD/DVD/USB Media

Pre-approval is required. Contact NYSRPU@osc.ny.gov for more information.

Paper Reporting

If you file by paper, type or write all information necessary to complete [Form AC2686](#). This option is for companies reporting 25 items or less.

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, check or by using the Security Delivery Instructions.

ACH Debit (Preferred)

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, and mail them to the following address:

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

Include the letters 'OUF' and the reporting organization's FEIN in the memo and advice areas of your check. This will help us apply your funds correctly.

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

Securities

Deliver securities to the Comptroller using the most current instructions available. They are updated regularly on our website; find the most current version in [Security Delivery Instructions](#).

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.

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.

Costs

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 rolling similar items for a specific owner into one item. You may not make a bulk deduction against the final remittance. You cannot offset the costs for completing the first-class mailing requirements.

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 notice to each owner. You may deduct the additional costs of mailing a certified notice to more than one address.

Resources

Use the calendar of events and property type tables to determine when property is deemed abandoned, when to submit such abandoned property to the New York State Comptroller and what requirements you must meet before remittance.

Calendar of Events

The calendar indicates, by article/section of the APL, the:

- Type of business.
- Report period ending/report cut-off date.
- Due date of final reports and remittances.
- Applicability and associated due dates of publication and mailing requirements.

Property Type Tables

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

- Review the calendar to determine the reporting schedule for your organization.
- Review the appropriate property type(s) on the property type tables to confirm the validity of the property type(s) with regard to 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.

If there are conflicts between the calendar and the property type table, consult the industry-specific document to verify the relationship between property type and reporting schedule or contact the Reports Processing Unit.

Claims/Refunds

Customer Assistance

You can assist customers in claiming funds previously reported to us by directing them to our website at: osc.ny.gov/unclaimed-funds. If you cannot locate the funds on our website, work with the customer to complete a [Claim Information Affidavit](#).

To facilitate this process, the reporting organization will need to provide OUF with important retrieval information, including:

- Year of the report
- Total value of the report
- Item's location within the report

Internal report locations, also known as unique reference numbers, differ depending on the report medium and/or format. The internal location information is as follows:

- Paper reports use a page and line number.
- Electronic reporting formats use record numbers.

Internal report location information, together with the report year and value information, will assist us in locating the item(s) in question.

Reporting Organization Claims

We will return any property that was reported in error, because of a mistake, error in calculation, or misinterpretation of a statute. Refunds to reporting organizations of erroneously remitted funds must occur within six years of receipt of the funds by this Office. After six years, only the rightful owner may claim the property. Property erroneously paid is considered abandoned property until refunded or returned by the State Comptroller. Reversals of shares and cash held at reporting organizations are not authorized without written approval from the Securities Management Unit and must follow the [corporate claim error or reimbursement process](#).

We urge organizations filing corporate claims to maintain all source documentation relating to a claim, including all reconciliation documents relating to the reimbursement of property previously submitted to us. Original source documents may be necessary for claim processing. We reserve the right to conduct on-site reviews of original documents, e.g., third party correspondence, signed transactions, etc.