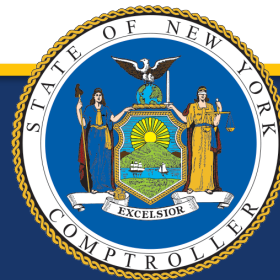


Office of Operations'
2023 Virtual Fall Conference

**The Benefits of the Abandoned
Property Law**

Office of Unclaimed Funds



New York State Comptroller
THOMAS P. DINAPOLI

The Benefits of the Abandoned Property Law

Presenters

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New York State Comptroller
THOMAS P. DiNAPOLI

Abandoned Property Law (APL)

- Enacted in 1943, describes 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 reporting of property deemed as abandoned or unclaimed
- Used for the benefit of the citizens of New York State until they are claimed



Core Functions

Under the Abandoned Property Law

- Pay abandoned property claims – \$406 million last FY
- Process reports of abandoned property from holders – over 15,000 holders
- Ensure compliance with the Transferred \$711 million turned over to the State's general fund



\$18.4 BILLION in Lost Money
Every day New York State returns \$1.5 million to those who file claims here. Is any yours?

[Search Now](#)

State of New York
OFFICE OF THE STATE COMPTROLLER

PAY TO THE ORDER OF: David A. Scott \$ 500.00
FIVE HUNDRED AND 00/100 Dollars

For: Unclaimed Funds



New York State Comptroller
THOMAS P. DiNAPOLI

Key Services

Under the Abandoned Property Law

- 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 Under the Abandoned Property Law

Vendor checks

Securities

Deposits – all types
such as layaways,
utilities, rental

Gift cards

Bank accounts

Insurance policies



The Benefits of the Abandoned Property Law

Who benefits from unclaimed property laws?

- **Owners and citizens benefit!**
 - Protection for the payee – State has custody of the property but not ownership
 - State provides a central location for owners to search for their lost assets
 - There is no time limit for claims
 - State maintains the records indefinitely
 - The liability is transferred to the State
 - State has use of the funds for the benefit of all citizens



The Benefits of the Abandoned Property Law *Section 1404* Liability Relief

- State assumes the care and custody of reported abandoned property
- Any person or entity delivering such property will be relieved and held harmless from any liability for claims



The Handbooks for Reporters of Unclaimed Funds

Office of the NEW YORK STATE COMPTROLLER
NYS Comptroller Thomas P. DiNapoli

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About - Unclaimed Funds Retirement - Local Government Agencies Vendors Reports - Newsroom

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Search for Lost Money
Check Claim Status
Submit Claim Documents
How to File a Claim -
Report Unclaimed Funds -
- Reporting Unclaimed Funds
- Electronic Reporting
- Handbook for Reporting Organizations
- Reporting Forms and Publications
- Voluntary Compliance Program
Forms and Publications
About Unclaimed Funds
Glossary
Contact Us

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 06/23
- Listing of Newspapers available for Notice Publications 05/23

Industry Specific Information

- Banking Institutions 04/23 *New*
- Brokers and Dealers 04/23 *New*
- Consumer Credit Balances 04/23 *New*
- General Corporations 12/22
- Insurance Companies 04/23 *New*
- Museum and Military Property 2/20
- Pawn Brokers (Collateral Loan Brokers) 04/23 *New*
- Sales Finance Companies and Insurance Premium Finance 04/23 *New*
- Title Insurance Companies 8/22
- Utility Companies 04/23 *New*
- Travelers Checks and Money Orders – Non-Banking Organizations 04/23 *New*

New York State Government Information

- Child Support 04/23 *New*
- Court Funds 04/23 *New*
- Public Assistance 04/23 *New*
- State Agencies 04/23 *New*
- State Institutions (Hospitals, Correctional Facilities, etc.) 04/23 *New*
- Wages – Department of Labor 5/11

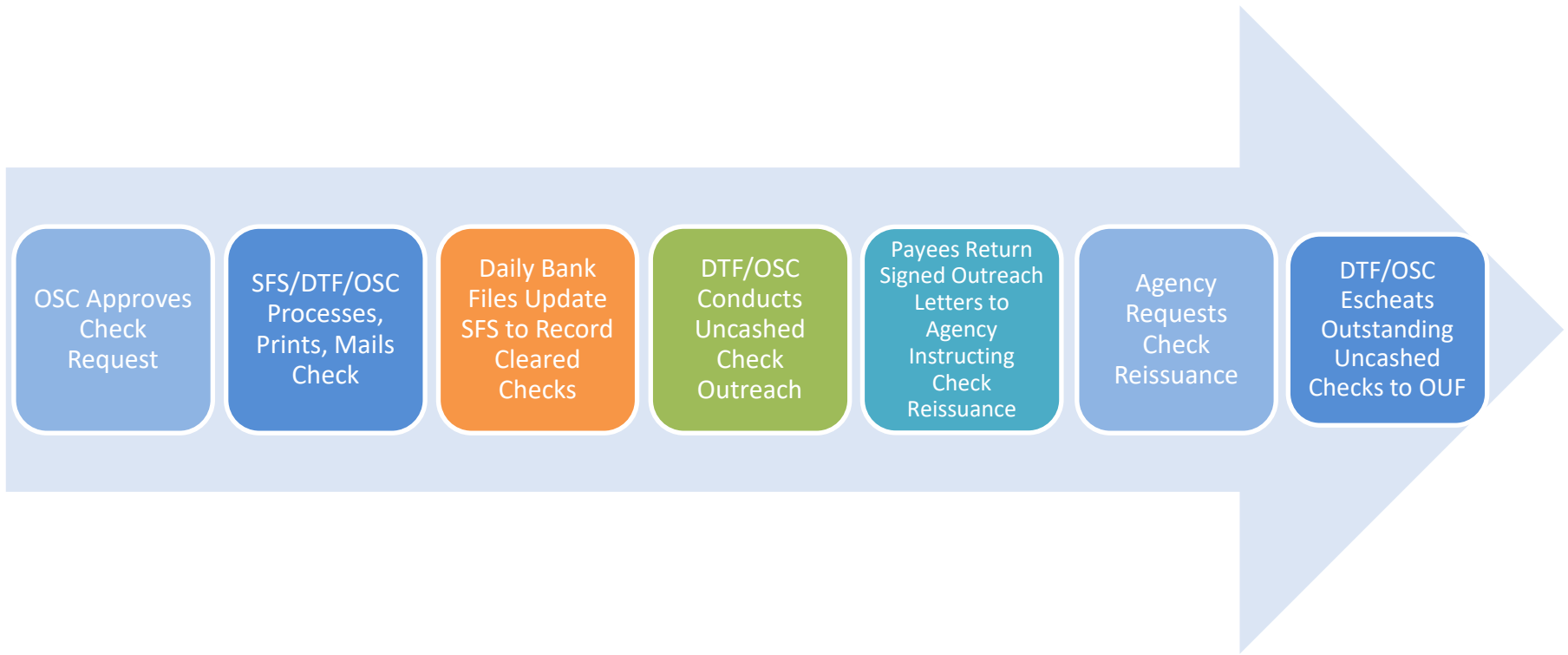


Unclaimed Funds Related to New York State Government

Unclaimed Court Funds	Unclaimed Property of Persons in State Institutions	Unclaimed Public Assistance	Unclaimed Wages – Department of Labor	Unclaimed State Checks	Unclaimed Child Support or Combined Child and Spousal Support	Voluntary Reporting	Due Diligence
Article VI and X	Section 1304	Section 1305	Section 1308	Section 1315.4	Section 1318	Section 1310	Section 1422



State Checks Process Flow Chart



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

7C

- Funds for Support of Child or Spouse

Dormancy
Period

- 2 Year Dormancy (unless exceptions apply)



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 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.



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 and
Verification and
Checklist Due



New York State Comptroller
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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
 - 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

Who Reports Court Funds Under Article X?

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



Court Funds

Articles VI and X

Properties Reported Under Article VI

7A

- Trust Funds

7B

- Bail Funds (exonerated only)

7X – Other

- Other miscellaneous items

Dormancy Period

- 3 years from the date of receipt

Properties Reported Under Article X

7D

- Condemnation Awards

Dormancy

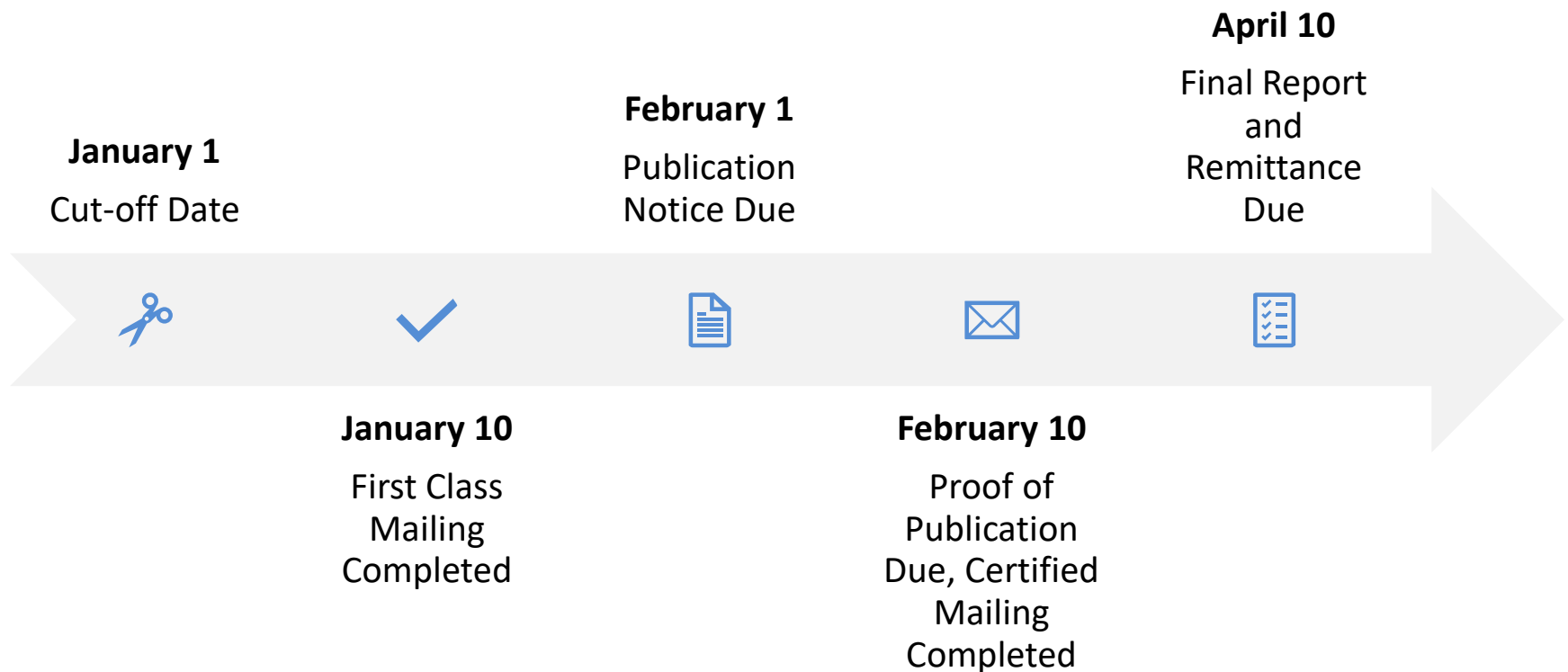
- 3 years after confirmation by the court



Court Funds

Article VI

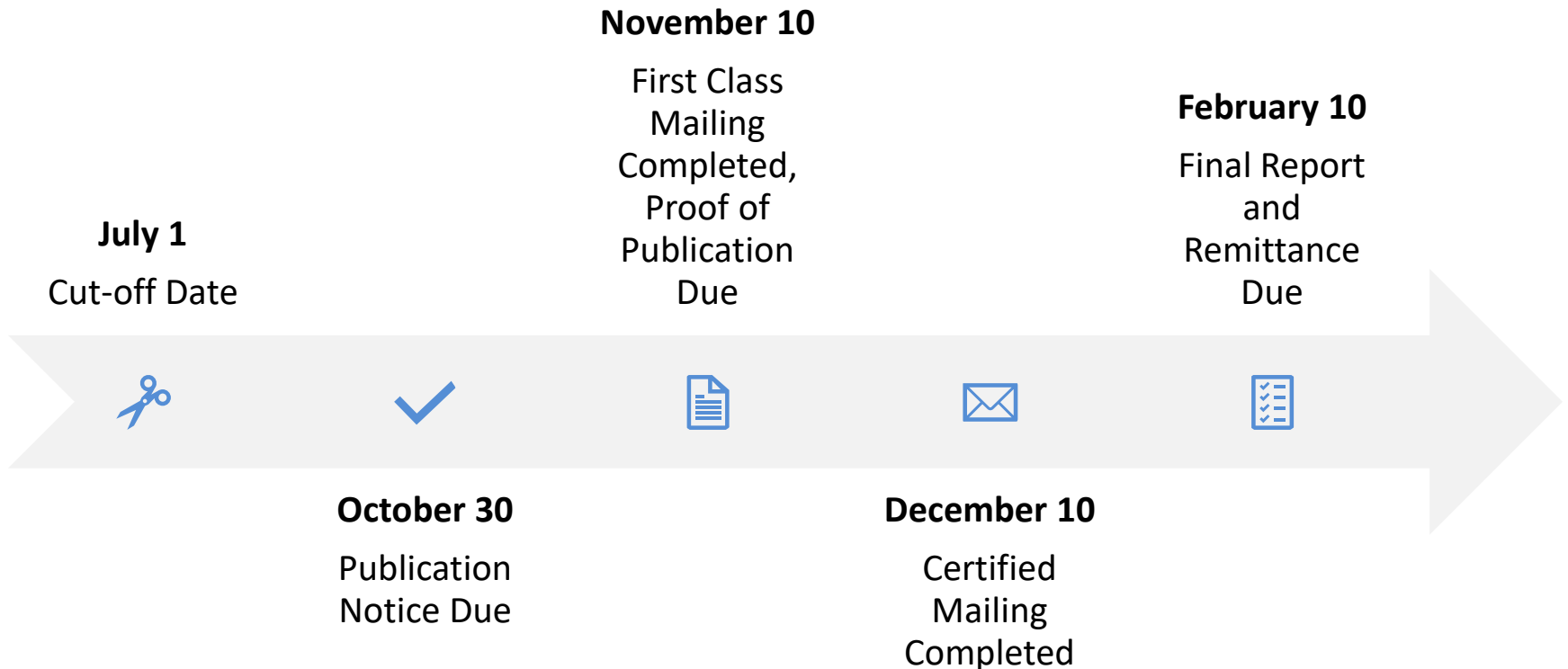
Important Dates



Court Funds

Article X

Important Dates



Court Funds Publication Requirement

Articles VI and X

Notes

- Check Section 601 or 1002 of the Law for exact requirements
- Publication of notice due February 1 and October 10
- File proof by affidavit to the Comptroller on or before February 10 and November 10
- Pro rata costs may be deducted from account value

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)*)



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.

7X

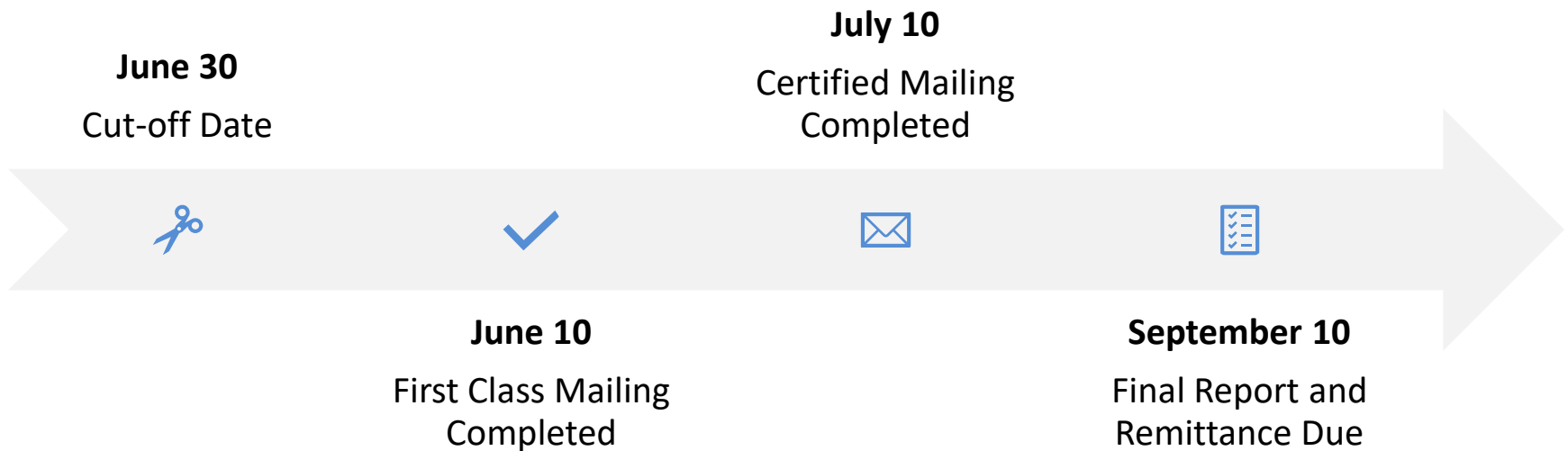
- Other miscellaneous items

Dormancy period

- 4 Years



Public Assistance Section 1305 Important Dates



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.

2J

- New York State Issued Checks

Dormancy period

- 1 Year

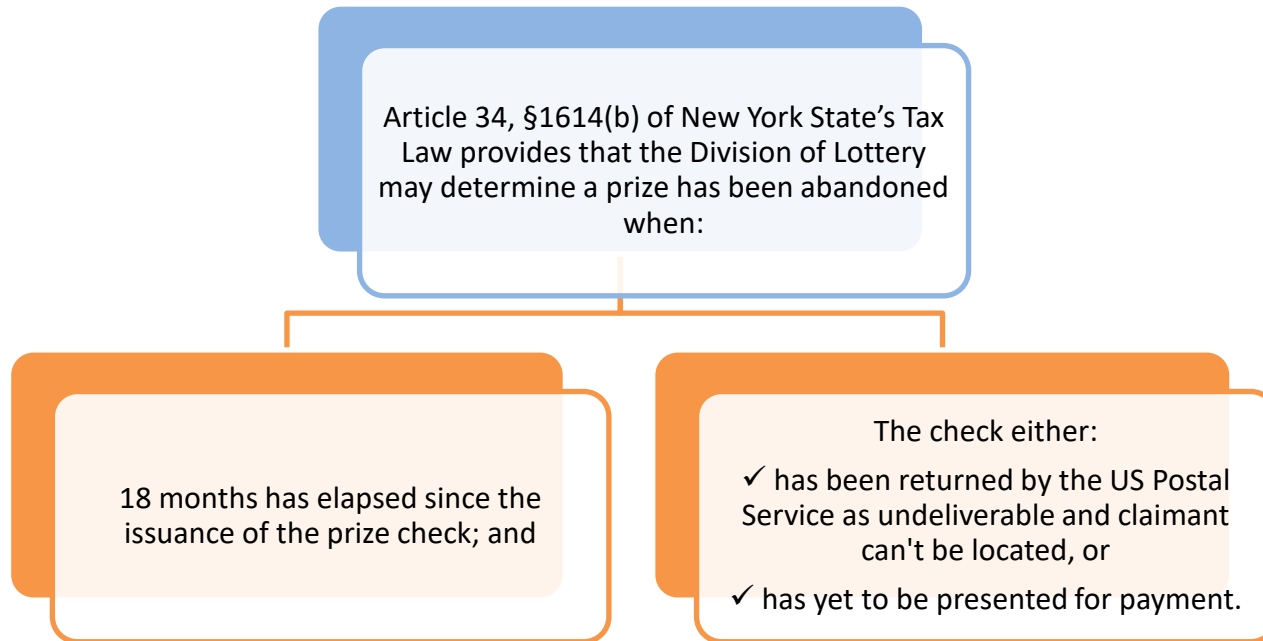
[Guide to Financial Operations, Chapter XIV, Section 1 – Outstanding Check Outreach and Escheatment](#)



New York State Comptroller
THOMAS P. DiNAPOLI

Unclaimed Lottery Prizes

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



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.

7X

- Other miscellaneous items

Dormancy
period

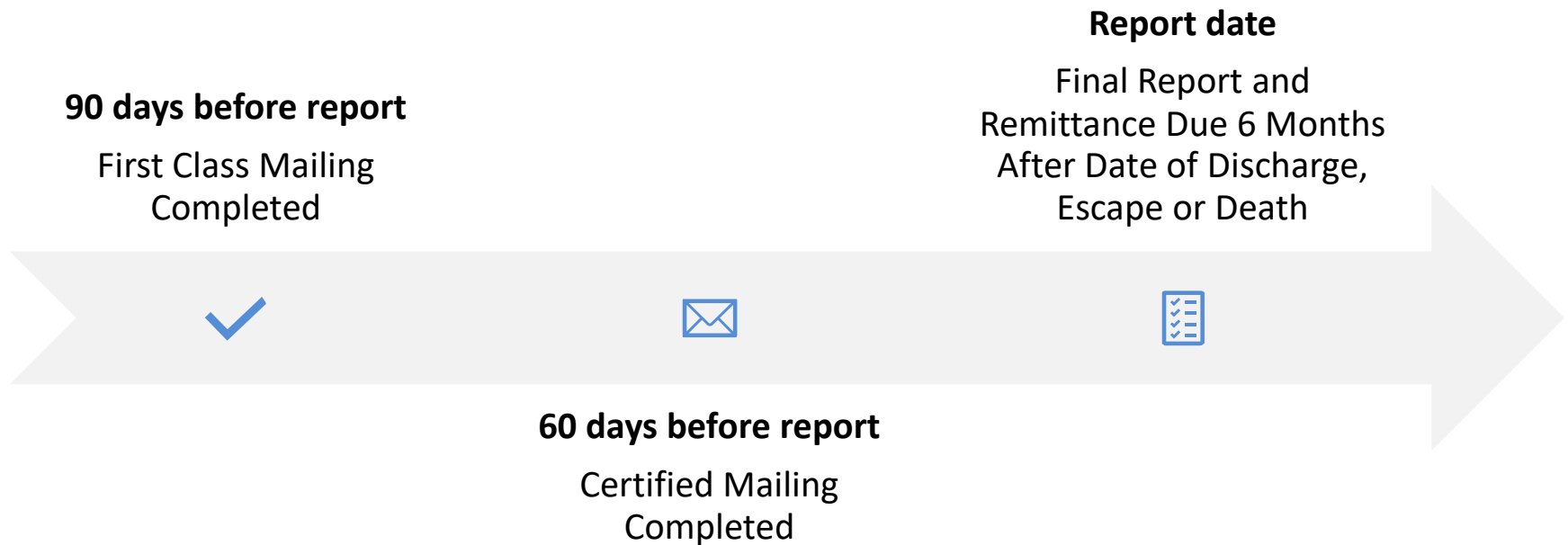
- 6 months after date of discharge, escape or death



State Institutions

APL Section 1304 and SFL Section 128

Important Dates



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

8A

- Wages

Dormancy
period

- 1 year



Department of Labor Wages

Section 1308

Important Dates

February 1

First Class
Mailing
Completed



March 31

Cut-off Date



March 1

Certified
Mailing
Completed

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 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

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



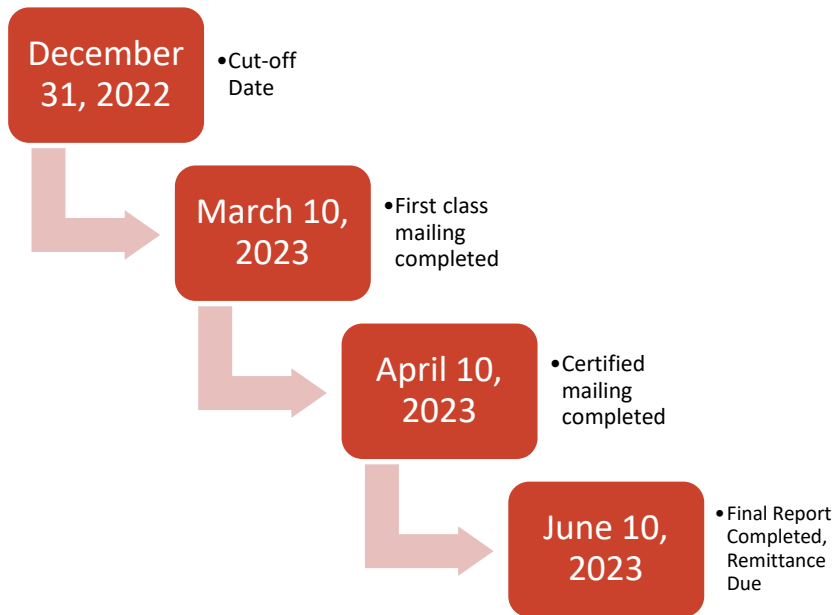
Checks Issued by State Agencies

- **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

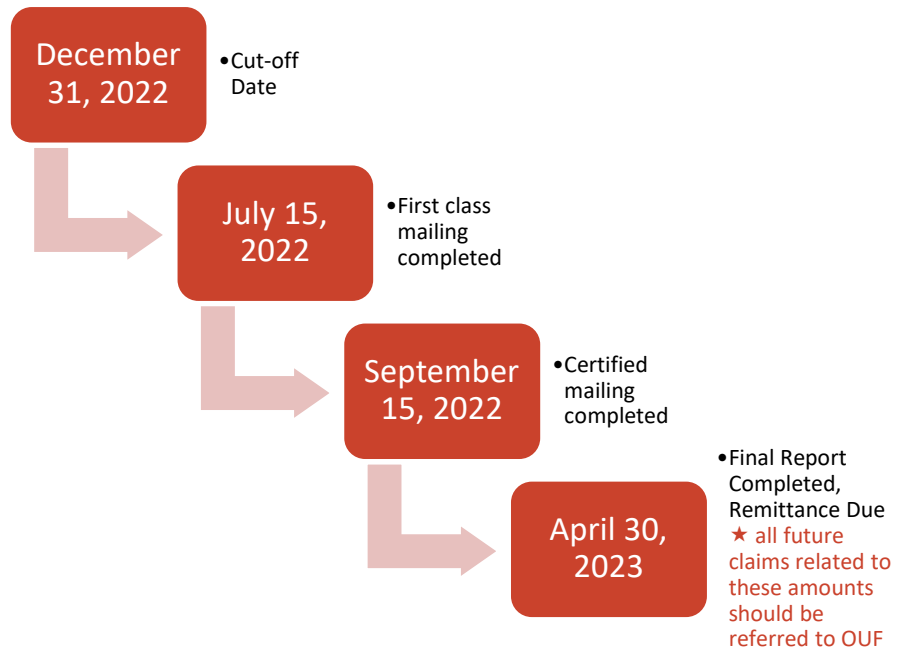


Uncashed State Checks Reporting Timeline

Statutory – on or before:

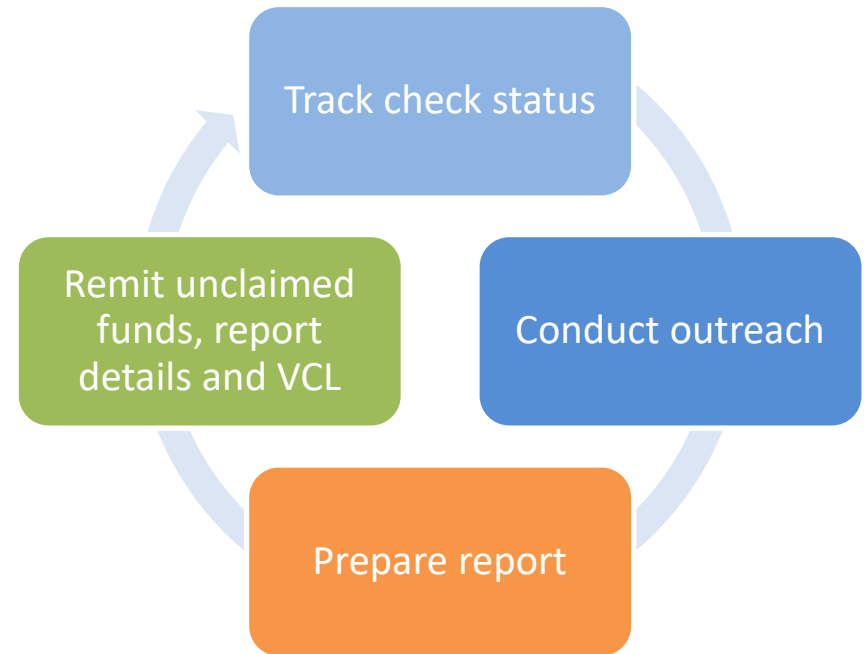


Process in practice for uncashed checks issued from SFS – on or before:



Overview of Uncashed State Checks Reporting Process

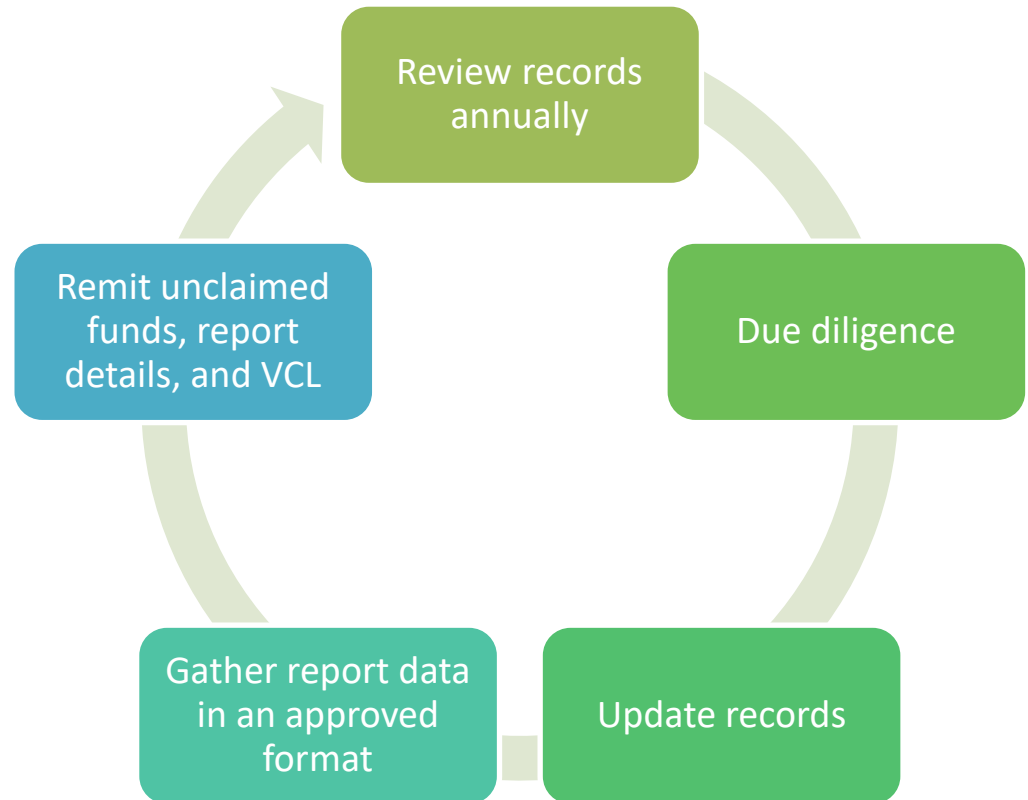
- **Track check status**
 - Uncashed 1 year from original issue date as of December 31
 - Example: Check issued June 1, 2022, is reportable June 10, 2024
- **Conduct outreach**
 - Notice by first class mail (at least 90 days before report due date)
 - Notice by certified mail (in excess of \$1,000, at 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**



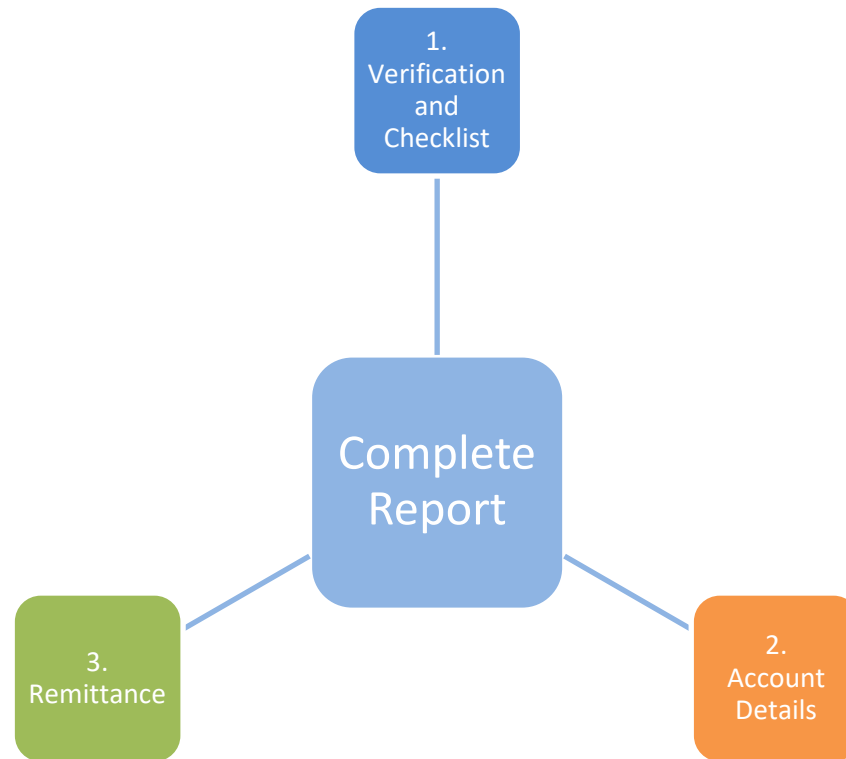
Overview of Unclaimed Funds Reporting Process

Responsibility for reporting lies with the holders

- Annual review of records and reporting requirements
- Transfer of accounts that have reached the dormancy threshold
- Remittance, report details, and Verification and Checklist



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 the report is true, and complete to the best of their knowledge

1.
Verification
and
Checklist



Three Parts of a Complete Report:

Verification and Checklist (VCL) (Cont'd)

- Each report must have its own VCL
 - Use E-VCL for Secure File Uploaded reports, no paper needed
 - Use [paper VCL](#) for reports not submitted online
- A VCL includes:
 - Organization Name
 - Federal Employer ID Number
 - Contact Name
 - Signature
 - Property Types
 - Summary Totals

1.
Verification
and
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



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



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

★ Aggregate Reporting – OTDA ★

- Annual report of claimed items
- OUF does not permit aggregate reporting for items received pursuant to APL 1318
- Truly unknown – when the unit wants to use aggregate reporting, obtain OTDA approval prior to reporting
- Contact:
 - Tiffany Gardner at Tiffany.Gardner@OTDA.ny.gov



Three Parts of a Complete Report

Remittance

- Electronic Funds Transfer ([Instructions](#))
- Remittance by check made to the 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

[Extension Request](#)



Three Parts of a Complete Report Summary



Due Diligence

Definition

- Required effort by the company to contact the rightful owner of unclaimed funds before it is sent to the State



Due Diligence

Definition

- Reaching out to apparent owners of unclaimed funds

Why?

- Makes the payee whole
- Minimizes poor customer service
- Maintains goodwill
- It's the law!



Dormancy Period

- **Definition**

- A specified period in which the property owner does not act on their property
- Also known as the abandonment period

- **The duration of dormancy periods varies depending upon the property type.**



Due Diligence

When Does the Dormancy Period Begin?

- Dormancy begins on the date of last activity by the owner
- Notification of death of the payee is confirmed
 - No activity generated by the payee
 - Payee has not indicated an interest in the funds



Due Diligence

Activity that Resets the Dormancy Period

- Written communication
- Electronic contact
- Other indication of interest



Due Diligence

What is NOT considered activity?

- Notices mailed to the payee not returned as undeliverable (RPO)
- Multiple payments with newer issue dates – each check stands on its own



Due Diligence

Due Diligence Requirement

- Abandoned Property Law §1422 requires:
 - Notice by first class mail (at least 90 days before report due date)
 - Notice by certified mail (funds in excess of \$1,000, at least 60 days before report due date)
 - Exceptions include known bad addresses, new contact from the owner and known privacy issues
 - In some industries, holders are required to publish in newspapers based on what property types are unclaimed



Due Diligence

Content

- Inform about property, pending dormancy and reporting to the State
- How to claim or re-establish an account
- Provide a deadline
- Provide contact information to claim or ask questions
- Provide contact information for claiming funds from the State later

Tips

- Make it easy to understand and the purpose obvious and clear
- Use words on the envelope like: “Action Needed” or “Response Required”
- Allow time for a response
- Provide multiple ways to contact for information or questions
- Indicate what will happen if the response is not received



Due Diligence

Due Diligence Checklist

- Verify the owner:
 - does not have multiple uncashed checks
 - has not written concerning the check
 - has not indicated an interest in the check



Due Diligence

Best Practices

- Research outstanding items
- Make address change forms available – update systems promptly
- Communicate with OWNERS



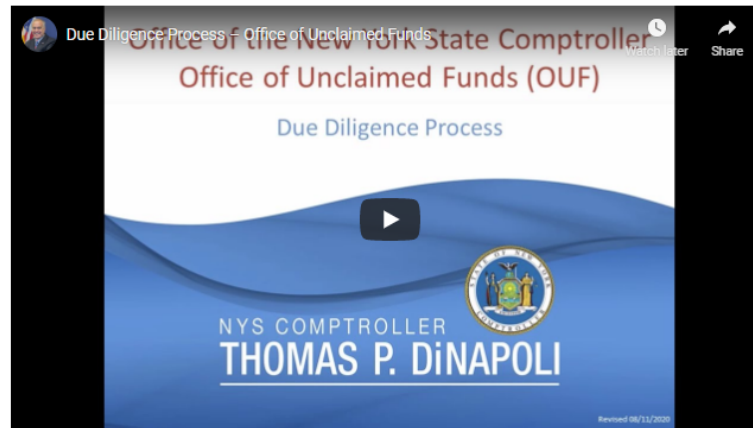
eLearning Videos and Resources

Due Diligence

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.

^ [Due Diligence Process Video](#)



Resources from this Video

- [Due Diligence](#)
- [NYS Abandoned Property Law](#)
- [Industry Handbooks](#)
- [Glossary](#)
- [U.S. Securities and Exchange Commission](#)
- [Contact Reports Processing Unit at \[NYSRPU@osc.ny.gov\]\(mailto:NYSRPU@osc.ny.gov\)](#)



New York State Comptroller
THOMAS P. DiNAPOLI

Due Diligence

What Do I Do?

- Answer: It depends.
 - NYS Tax Department and OSC perform outreach and reporting for checks written from 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



What Do I Do?

Answer: It depends.

Outreach

Checks Issued from SFS and Payroll

- NYS Tax Department 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.



Due Diligence

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 NYS Tax Department 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 2022 were mailed in July 2023 and again in September 2023 and will be escheated to OUF on or before June 10, 2024, according to the APL; however, in practice checks will be escheated by April 30, 2024

See also: [Operational Advisory Numbers 8 and 9](#) and [State Agencies Bulletin Number 1058.1](#)



New York State Comptroller
THOMAS P. DiNAPOLI

Due Diligence

EXAMPLE



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 XXXXXXXXXXXXXXXXXXXXZ
 TEST PAYEE NAME 2 - OVER \$1000 XXXXXXXXXXXXXXXXXXXXZ
 TEST ADDRESS 1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ
 TEST ADDRESS 2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ
 TEST ADDRESS 3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXZ
 TEST CITY STATE ZIP XXXXXXXXXX12345-6789

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
—			—		
—			—		



New York State Comptroller
THOMAS P. DiNAPOLI

Due Diligence

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

NYS01 A 5000001



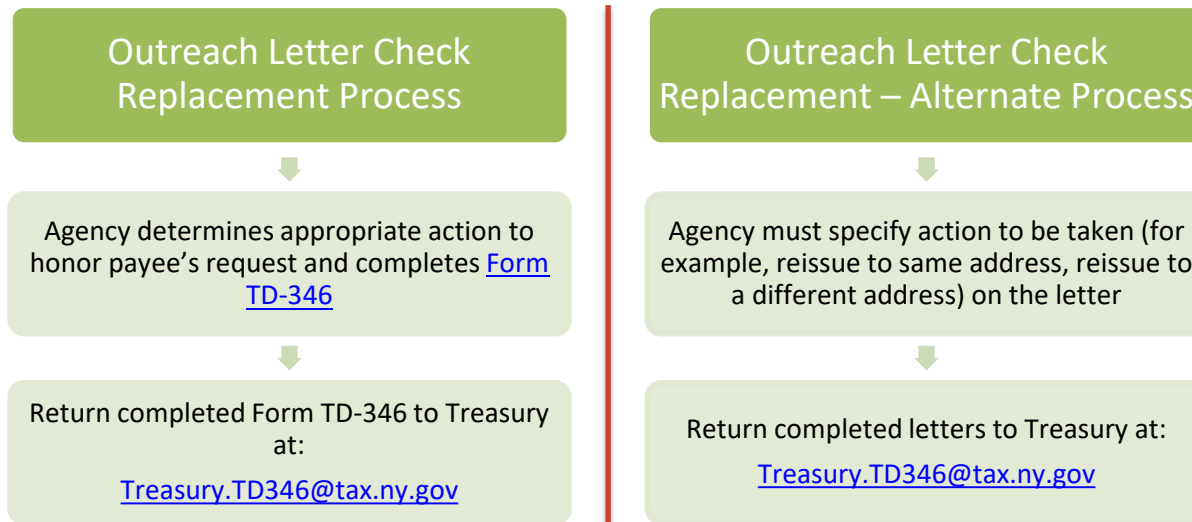
New York State Comptroller
THOMAS P. DiNAPOLI

Due Diligence

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.



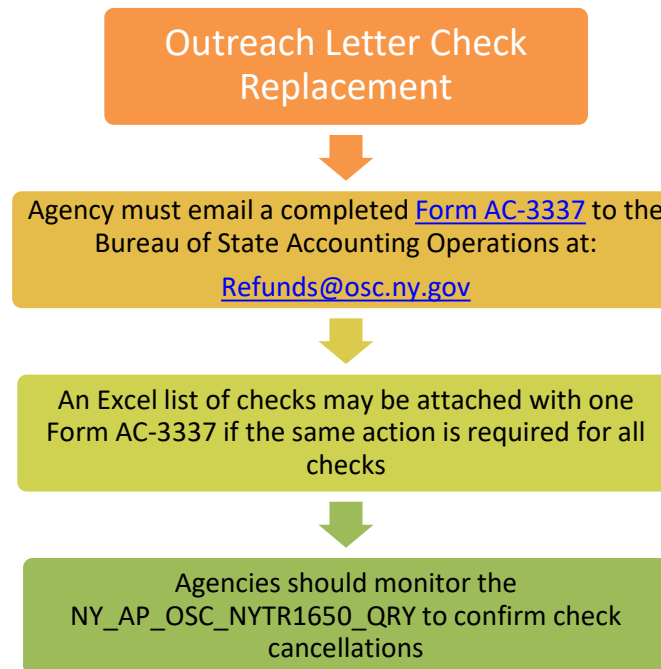
If a payee returns a form indicating an address change, the address must be updated in SFS prior to submitting the outreach letter or TD346 Form to Treasury.



Due Diligence

Replacement Checks Comptroller's Refund Account – “P” Checks

The process for replacing checks via outreach letter requests will be consistent with the current SFS check replacement procedures.



Questions



Contact Us

- Email for Reports and Voluntary Reporting:
 - NYSRPU@osc.ny.gov
- [Online Form](#)



Resources

Office of Unclaimed Funds

- [Office of Unclaimed Funds website](#)
- [Handbook for New York State Government Agencies](#)
 - [Child Support](#)
 - [Court Funds](#)
 - [Public Assistance](#)
 - [State Agencies](#)
 - [State Institutions](#)
 - [Unclaimed Wages](#)
- [Electronic Reporting](#)
- [eLearning](#)



Resources

Guide to Financial Operations

- [Chapter X, Section 3.A.1 - Online Vendor Add Portal](#)
- [Chapter XII, Section 6.D.2 - Paying a Single Payment Vendor](#)
- [Chapter XII, Section 9.C - Reissuing or Cancelling a Vendor, Employee or SSI/SSP Check](#)
 - [Reissuing or Cancelling a Vendor, Employee Expense, or SSI/SSP Check Flowchart](#)
- [Chapter XII, Section 9.G - Reissuing or Cancelling a Refund Check](#)
- [Chapter XIV, Section 1 - Outstanding Check Outreach and Escheatment](#)
- [Chapter XV, Section 10 - Uncashed Checks](#)



Resources

Operational Advisories, Payroll Bulletins and Forms

- [Payroll Bulletin Number 1684 New Form to Stop and Reissue a New York State Payroll Check](#)
- [Payroll Bulletin Number 1858.1](#)
- [2020 Operational Advisory - State Check Outreach](#)
- [2020 Operational Advisory - Current Year Escheatment](#)
- [Form TD-346 Request for Stop Payment, Replacement Check, Photocopy of Check or Forgery Affidavit \(General Checking\)](#)
- [Form AC-3340 Request for Payroll Check Stop Payment Form \(Payroll Checks\)](#)
- [Form AC-3337 Request for Stop Payment, Check Reissue, Check Copy or Forgery Claim for the Comptroller's Refund Account \(P and W Checks\)](#)

