


Finding the "Fun" in Refunds

Bureau of State Accounting Operations
Matthew Krzykowski
Krista Leslie





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THOMAS P. DiNAPOLI

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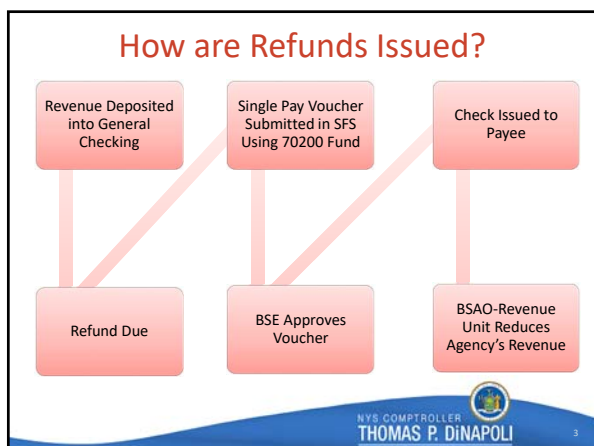
Refund Topics Included

- How refunds are issued
- Cancelling and reissuing a refund
- Stale dated refunds (i.e. bad address)
- Forged refunds
- Misapplied refunds
- Outreach
- Escheatment



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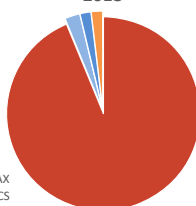
How are Refunds Issued Con't

- Issued out of the Comptroller's Sole Custody Refund Account (CRA)
- Warrant Type of "P"
- Uses single pay vendor ID beginning with 02
- Revenue chart string must be provided to BSAO

Refund Statistics

Agency	\$ of Refunds Issued in 2018
TAX	\$2.5 Billion
DCS	\$65.6 Million
DMV	\$48.0 Million
ALL OTHER	\$49.6 Million

\$ of Refunds Issued in 2018



*DMV issued 55% of the 1.2 million refunds issued in 2018.

Cancelling and Reissuing a Refund

Why Cancel and Reissue a Refund Check?

- Damaged
- Lost
- Bad Address
- Deceased
- Business Closed
- My Dog Ate It!



Cancelling and Reissuing Con't

If Check is Outstanding or Staled:

- Submit form AC3337 to Refunds@osc.ny.gov
 - Close Voucher: Changes are required
 - Reissue Voucher: No changes required
- Agency must verify cancel requests are completed in SFS, and then.....
- Agency must submit new voucher in SFS if changes were required

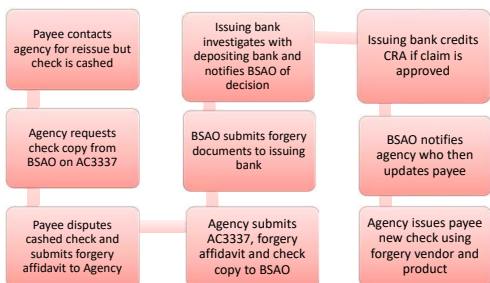


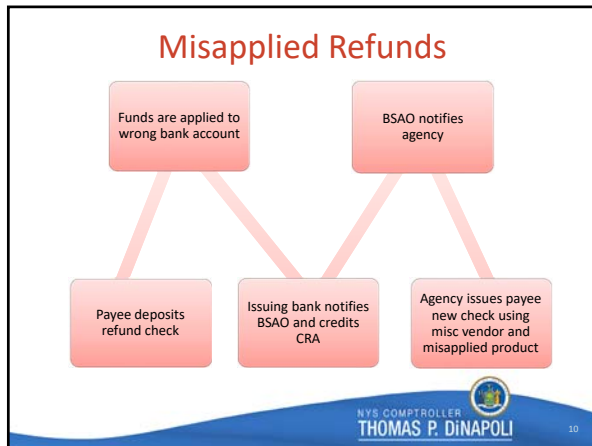
Stale Dated Refunds

- Returned to OSC by the post office
- Destroyed and marked Stale in SFS
- Agency must monitor SFS staled reports and reissue to a better address if known
- Staled checks are not outreached prior to escheatment

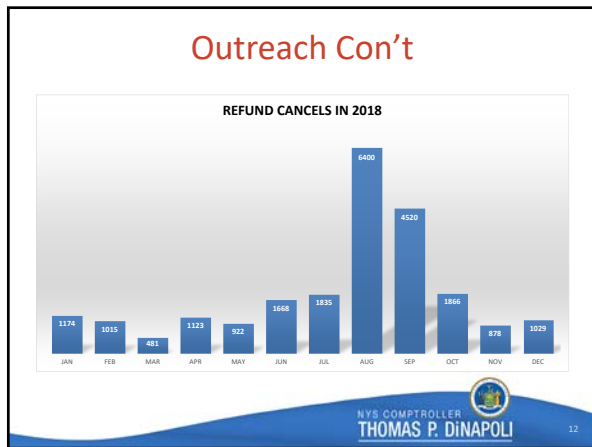


Forged Refund Checks





- ### Outreach
- Performed annually for uncashed refund checks issued in the prior calendar year
 - Staled refunds are not included
 - Letters are mailed in July for refunds over \$20
 - Second letters are sent via certified mail in September for refunds over \$1,000
 - Letters are returned to issuing agency
 - Agency follows cancel and reissue process
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Escheatment

- Uncashed checks for more than one year from the date of issuance shall be paid into the Abandoned Property Fund
- Performed annually
- Current reporting due date is April 30th
- Payees must contact the Office of Unclaimed Funds after funds are turned over



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References

- Issuing Refunds
 - State Finance Law, Section 111
 - GFO Section XII.6.J – Paying a Refund
 - GFO Section IX.8.C – Payments to the U.S. Treasury
- Cancelling and Reissuing Refunds
 - GFO Section XII.9.G – Reissuing or Cancelling a Refund Check
 - SFS Cancel Query – NY_AP_OSC_NYTR1650_QRY



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References Con't

- Staled Dated Refunds
 - SFS Query – NY_NYTR1652_AGY_QRY
- Forged Refunds
 - Vendor ID 0202600001
 - Product Code 315423
- Misapplied Refunds
 - Vendor ID 0200000002
 - Product Code 315545



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References Con't

- Outreach
 - Abandoned Property Law, Section 1422
 - GFO Section XIV.1 – Outstanding Check Outreach and Escheatment
- Escheatment
 - State Finance Law, Section 102
 - GFO Section XV.10 – Uncashed Checks

Questions?