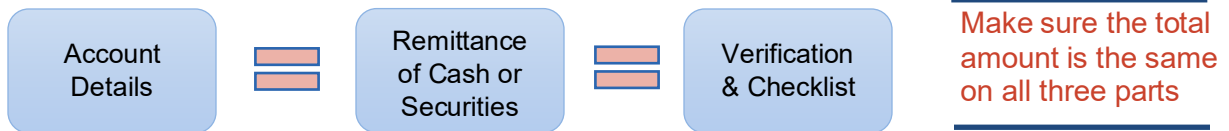


Unclaimed Child Support or Combined Child and Spousal Support – Reference Sheet

Schedule of Events for §1318	
January 1	Cut-off date – if funds have become dormant in the year prior to this date, they should be included in this report cycle
January 10	First-class mailing completed
February 10	Certified mailing completed
April 10	Final report, Verification and Checklist and remittance received in our office by the close of business

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 or securities.
3. Verification and Checklist (Form AC2709 or Electronic VCL).



Visit our website at: <http://osc.state.ny.us/ouf/reporters/index.htm> for more details, including forms and contact information.

Applicable Property Types		
Property Type	Property Type Description	Dormancy Period
7C	Funds for support of a child or spouse	2 years
8X	Late filing interest	

Unclaimed Child Support or Combined Child and Spousal Support

The following information 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 these sections of the statutes.

This document includes the following sections:

[Section 1318 of the Abandoned Property Law and Section 111-h of the Social Services Law](#)

[Applicable Property Types and Dormancy Periods](#)

[Statutory Considerations in Addition to APL §1318 and SSL §111-h](#)

[Important Issues](#)

[Due Diligence](#)

[Remittance](#)

[Sample Report Details of Unclaimed Child Support or Combined Child and Spousal Support Funds](#)

[Schedule of Events for APL §1318](#)

Section 1318 of the Abandoned Property Law and Section 111-h of the Social Services Law

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 does not extend the dormancy period.

However, where an SCU determines that 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. Where 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.

Applicable Property Types and Dormancy Periods

Property Type	Property Type Description	Dormancy Period
7C	Funds for support of a child or spouse	2 years
8X	Late filing interest	

The dormancy period commences at the time the funds are due to be disbursed by the SCU.

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

Due Diligence

Funds With Identifying Information

APL §1422 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.

Funds Without Identifying Information

SSL §111-h 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.

Support Collection Units Administrative Directive

Support Collection Units (SCUs) can also 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 ID or Property ID field.

Dormancy Date

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

Due Diligence

Holders of unclaimed funds subject to APL §1318 are required to conduct due diligence in the form of mailings. The costs of certified mailings may be charged individually to the abandoned accounts subject to the due diligence effort. Although the APL allows the cost of the certified mailing to be deducted against the property's value, the Office of Temporary and Disability Assistance (OTDA) administratively determined to keep the value intact for the rightful owner by not charging these costs. Refer to the [Administrative Directive 21-ADM-08](#) for additional information. The costs for completing the first-class mailing requirement cannot be offset. You may not take a bulk deduction against the report's total value. A positive owner response to any due diligence attempt negates the need for further due diligence actions on an account.

Exercise due caution in attempting to contact entitled owners who reside in politically sensitive countries as defined by the U.S. Department of Treasury's Office of Foreign Assets Control. Certified mailing requirements do not apply to residents of foreign countries. Address any questions pertaining to this subject to our [Director of Audits](#).

First Class and Certified Mailings

APL §1422 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 on that report unless:
 - The owner address is unknown; or
 - The holder can demonstrate that the address it maintains for the property owner is not the property owner's current address.
 - 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.

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 on that report with unclaimed funds valued in excess of \$1,000 unless:
 - The first-class mailing was returned as undeliverable, or
 - The holder has received a claim from the owner of the property.

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

Requirements

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

Electronic Funds Transfer

Electronic funds transfer is available to make payment of the amount due for your report of abandoned property. Instructions, including the account and routing number information, are linked in the Forms area of the [website](#).

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 Date/Time stamp in the memo and advice areas of your check if you sent 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 or securities to our New York City office.

Sample of Report Details

An example of child support funds.

Owner Last Name	Dealer	Property Type	7C
First Name	Mary	Property ID Number	[New York Case Identifier]
MI		Date (MMDDYY)	071014
Suffix		Initial Amount	100.00
Account Title	Mary Dealer	Escheated Amount	100.00
Soc. Sec. No./ Empl ID No.		Removal Indicator (If applicable, enter "P" or "R")	
Owner Address	14 New St	Multiple Owners	
Owner Address 2		Description of Security	
Owner City	Troy	CUSIP Number of Security	
State	NY	No. of Shares or Denomination	
Zip	12180	Method of Transfer	
Country if Not USA			

Schedule of Events for APL §1318

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.

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 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 find 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.
- Advise and educate internal communications staff about the due diligence letters for effective processing when the rightful owner contacts an SCU.
- Reactivate all accounts of owners who respond to the mailing, or reissue appropriate disbursement checks. Do not include these accounts on 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, send a second notification via certified mail, return receipt requested. Certified mailing requirements do not apply to residents of foreign countries.
- Reactivate all accounts of owners who respond to the mailing. Do not include these accounts on 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:

- Update your report as necessary to reflect any activity that has occurred.
- Complete report removals based on any contacts with owners.

On or before April 10

During this period:

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