



The Office of Unclaimed Funds would like to bring awareness to both the Abandoned Property Law (APL) and consumer requests for refunds due to COVID-19. We encourage you to review your records for any unclaimed funds that may be subject to reporting. Unclaimed funds include uncashed checks issued to employees or vendors, outstanding accounts receivable credits and credit balances, and unredeemed gift cards/certificates. In addition, you should:

- Review the terms and conditions of refund policies for all ticket sales.
- Have clear policies regarding refund requests due to the pandemic restrictions and closures.
- Keep up to date with cases involving refunds for ongoing events.
- Refer to the NYS APL to determine if credits, refunds, or vouchers are subject to dormancy requirements.

Visit our website at <https://www.osc.state.ny.us/unclaimed-funds/reporters> for additional information such as: Handbook for Reporters, Calendar of Events, Property Type Tables, and Forms and Publications. If you have any questions, please email NYSVCU@osc.ny.gov.

[Contact us](#) if you need assistance.

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