

[View as Webpage/Share](#)



Review the [Utility Companies Handbook](#) to see what types of funds are covered under [Article IV and §1311 of the APL](#), covering only property types due this cycle. Refer to our [Property Type Tables](#) for more information on other sections of the APL that may apply to your organization.

## Utility Industry Reporting Timeline:

**July 1** Determine which accounts/items are dormant for the utility industry abandoned property reporting cut-off date.

**July 10** Send a notice by first-class mail to all owners with a valid address.

**August 10** Send a notice by certified mail to owners over \$1,000 who did not respond to the first notice.

**August 31** Complete publication in newspapers available for notice publications.

**September 10** Send proof of your publication by email to [NYSRPU@osc.ny.gov](mailto:NYSRPU@osc.ny.gov).

**October 10** Ensure your final report, including policy and owner details, remittance and [Verification and Checklist \(VCL\)](#) is received by our Office.

### When preparing and submitting reports, keep in mind the following:

- The Federal Employer Identification Number (FEIN) of the reporting entity must be provided, without hyphens, in the appropriate field(s) on the VCL/EVCL or report fields when submitting your report.
- Utility Companies are subject to other statutory requirements of the Abandoned Property Law (APL). Submit all unclaimed funds due in their specific industry reporting period on a single report. Only report property that

has reached dormancy by the industry cut-off date. Do not submit prior to the cut-off date.

Watch our [eLearning](#) videos for help with completing and filing your report.



### Important Details

- Do not use property type code ZZZZ for miscellaneous property if reporting in NAUPA format. Identify the proper code for the property being reported. Property type code ZZZZ should only be used for reporting interest due if your report was or will be filed late.
- Using a [New York](#) format for reporting unclaimed funds? Move to [NAUPA](#) format before filing your next report! NAUPA will be our preferred format in 2025, so prepare early.

### Click on the Links below for Additional resources:

- [Due Diligence](#)
- [Handbook for Reporters](#)
- [Publishing Newspaper listing](#)
- [Reporting](#)
  - [Electronic Reporting Format](#)
  - [Electronic Payment](#)
- [Publication Waiver Request](#)
- [Extension Request](#)

Contact us at: [NYSVCU@osc.ny.gov](mailto:NYSVCU@osc.ny.gov)