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California State Controller's Office
Unclaimed Property Division

2023 – 2026 Property Report Cycles – Life Insurance Companies

*The table below outlines unclaimed property due dates for property held by Life Insurance Companies.
 This table does not apply to Banking and Financial Organizations or general holders.¹*

As of Date²	Date of Last Activity for Properties with a 3 Year Dormancy (Most Properties)³	Date of Last Activity for Properties with a 1 Year Dormancy (Wages & Salaries)	Due Diligence Performed	Notice Report Due	Remit Report & Remittance Due
12/31/2022	1/1/2019 – 12/31/2019	1/1/2021 – 12/31/2021	4/30/2022 – 10/31/2022	before 5/1/2023	12/1/2023 – 12/15/2023
12/31/2023	1/1/2020 – 12/31/2020	1/1/2022 – 12/31/2022	4/30/2023 – 10/31/2023	before 5/1/2024	12/1/2024 – 12/15/2024
12/31/2024	1/1/2021 – 12/31/2021	1/1/2023 – 12/31/2023	4/30/2024 – 10/31/2024	before 5/1/2025	12/1/2025 – 12/15/2025
12/31/2025	1/1/2022 – 12/31/2022	1/1/2024 – 12/31/2024	4/30/2025 – 10/31/2025	before 5/1/2026	12/1/2026 – 12/15/2026

¹Property report cycles are available for [general holders](#) or [Banking and Financial Organizations](#).

²The "As of Date" on the [UFS-1](#) is the business's Fiscal Year End date, or the business may choose to use June 30 as their "As of Date." The property must meet the required dormancy period "as of" this date to be reportable.

³See the [Dormancy Periods Table](#) for a list of the dormancy periods for the most frequently reported property types.