



**Controller Malia M. Cohen**  
**California State Controller's Office**  
**Unclaimed Property Division**

**2022 – 2025 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.<sup>1</sup>*

<b>As of Date<sup>2</sup></b>	<b>Date of Last Activity for Properties with a 3 Year Dormancy (Most Properties)<sup>3</sup></b>	<b>Date of Last Activity for Properties with a 1 Year Dormancy (Wages &amp; Salaries)</b>	<b>Due Diligence Performed</b>	<b>Notice Report Due</b>	<b>Remit Report &amp; Remittance Due</b>
12/31/2021	1/1/2018 – 12/31/2018	1/1/2020 – 12/31/2020	4/30/2021 – 10/31/2021	before 5/1/2022	12/1/2022 – 12/15/2022
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

<sup>1</sup> Property report cycle tables are available for [general holders](#) and [Banking and Financial Organizations](#).

<sup>2</sup> Life Insurance Companies must use December 31 as their "As of Date" on the [UFS-1](#) when reporting unclaimed property per [Code of Civil Procedure Section 1530\(d\)](#). The property must meet its required dormancy period "as of" this date to be reportable.

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