STATE OF DELAWARE
DEPARTMENT OF FINANCE
OFFICE OF UNCLAIMED PROPERTY

ESCHEAT HANDBOOK
INSTRUCTIONS FOR PREPARING
UNCLAIMED PROPERTY REPORTS

Revised January 2015
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CONTACT INFORMATION

Mailing Address:

Delaware Department of Finance
Office of Unclaimed Property
8th Floor
820 North French Street
Wilmington, DE 19801

Phone Number:

302-577-8782

Fax Number:

302-577-7179

E-Mail:

Escheat.holderquestions@state.de.us

Website:

http://revenue.delaware.gov/unclaimedproperty.shtml
Who Must Report

- **Financial Institutions**: Any bank, bank and trust company, trust company, savings bank, private bank, credit union, building and loan, and savings and loan association, must report. Both state and federally chartered institutions are required to report. (12 Del Code, Chapter 11, Section 1130)

- **Life Insurance Company**: All moneys held and owing by any life insurance company doing business in this state which shall have remained unclaimed and unpaid for five (5) years or more. (12 Del Code, Chapter 11, Section 1181)

- **Corporation and other business entities**: A post office, a depository, a bailee, a trustee, a receiver or other liquidating officer, a fiduciary, a governmental department, institution or agency, a municipal corporation and the fiscal officers thereof, a public utility, service corporation and every other legal entity incorporated or created under the laws of this state or doing business in this state. (12 Del Code, Chapter 11, Section 1198,(7))

- **Financial Intermediaries**: The Delaware Escheats Law requires financial intermediaries to report and remit distributions for unknown owners on March 1 of each year. Section 1198 (3) defines distributions held by financial intermediaries for unknown owners as “Dividends, interest, stock and other distributions made by issuers of securities which are held by financial intermediaries (including, by the way of example and not limitation, banks, transfer agents, brokers, and other depositories) for the beneficial owners whose identities are unknown.”

While Section § 1199(c) specifically exempts municipal corporations, counties, and their respective fiscal officers from filing annual reports of abandoned property as would otherwise be required under Section 1198; Section 1199(c) does not exempt the same entities from remitting to the State abandoned property for which the appropriate period of dormancy has run.
When to Report and Remit Payment

<table>
<thead>
<tr>
<th>Holder Type</th>
<th>Period Ending</th>
<th>Preliminary Report Due*</th>
<th>Final Report and Payment Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporations</td>
<td>12/31</td>
<td>N/A</td>
<td>3/1</td>
</tr>
<tr>
<td>Financial Institutions</td>
<td>6/30</td>
<td>N/A</td>
<td>11/10</td>
</tr>
<tr>
<td>Financial Intermediaries</td>
<td>12/31</td>
<td>N/A</td>
<td>3/1</td>
</tr>
<tr>
<td>Life Insurance Companies</td>
<td>12/31</td>
<td>N/A</td>
<td>12/20</td>
</tr>
<tr>
<td>Courts</td>
<td>12/31</td>
<td>N/A</td>
<td>4/10</td>
</tr>
</tbody>
</table>

*Senate Bill 272 passed during the 145th General Assembly eliminated preliminary reporting requirements for financial institutions and life insurance companies.

Reporting Requirements

- **AP-1 (report verification):** is required and must be provided by all Holders. The AP-1 must be completed, and contain an authorized, notarized signature affirming its contents. Packages with missing AP-1 forms, incomplete AP-1 forms or AP-1 forms that contain different information than that in the electronic report will be rejected.

- **AP-2 (owner detail):** is used to report owner information and other required detail in lieu of an electronic owner report. AP-2 forms are only to be used to report property with less than 10 owners and are **required** when filing a paper report. The March 1, 2015 reporting deadline will be the last year paper reports will be accepted. Beginning with the November 10, 2015 reporting deadline, all reports must be in electronic format. If a paper report is received, it will be rejected.

The AP-1 and AP-2 forms can be downloaded from the Division of Revenue’s website:

http://revenue.delaware.gov/unprop/unprop_holders.shtml

Detailed instructions on how to fill out both of these forms can be found below on pages 18-22.

Currently, Delaware offers two methods of filing Unclaimed Property Reports – electronic and paper. The March 1, 2015 reporting deadline will be the last year paper reports are accepted. Reports filed for the November 10, 2015 deadline and forward MUST be in electronic format. Any paper report filed beginning with the November 10, 2015 deadline will be sent back to the holder to create an electronic report.
Electronic Reporting

Holders are required to electronically file reports, in NAUPA format, when the owner count is greater than 10. All electronic filings must be accompanied by a hard copy AP-1 form, and any supplemental owner details. It is recommended that you update your software annually for any updates prior to beginning your reporting process.

- **Software**: Holders may download free software to create electronic reports from two sources.

  [www.unclaimed.org/reporting](http://www.unclaimed.org/reporting)

  Follow the links to UPExchange where you can register for an account.

  Holders may also download free software and a User’s Manual from the following website:

  [www.wagers.net](http://www.wagers.net)

  From the main page, click on the icon “HRS Pro (Holder Reporting System)” and follow the instructions to download.

- **Submission**: Once you have created your electronic file we request that you encrypt the file using a ‘ZIP’ format with encryption strength of at least 256 bits, such as AES-256, and send the password for the files separately from the Holder Reports.

  - Passwords should be sufficiently complex and can be emailed to:

    [escheat.holderquestions@state.de.us](mailto:escheat.holderquestions@state.de.us)

  - Encrypted electronic reports (separately from passwords) can also be emailed to:

    [escheat.holderquestions@state.de.us](mailto:escheat.holderquestions@state.de.us)

  - Encrypted electronic reports can also be submitted with the required forms via CD or flash drive and mailed to:

    Delaware Department of Finance  
    Office of Unclaimed Property  
    8th Floor  
    820 North French St  
    Wilmington, DE, 19801
o See pages 23-26 for cash and securities remittance or transfer instructions.

o CDs or flash drive should be clearly labeled with the holder name, Federal EIN as well as the names of each file contained therein.

o If reporting more than one company, please assign a separate file name for each.

All electronic filings must be accompanied by the paper AP-1 form, hard-copy documentation of owner details and securities statements (if remitting equity property).

**NAUPA II Format Reporting Requirements**

- **Errors**: The following errors will cause your report to be rejected and a new NAUPA file will be required before your report is accepted. Other errors may also cause your file to be rejected.

  1. The Owner Last Name starts with a space
  2. The Owner Last Name is missing (use 'UNKNOWN' if name is not known)
  3. The Starting Transaction Date missing or in invalid format
  4. The Owner Relationship code is missing or invalid
  5. The Owner Type Code is empty or invalid
  6. The Property Type Code is empty or invalid
  7. The Deduction Code is empty, and a deduction amount is included in the property record
  8. The Addition Code is empty, and an addition amount is included in the property record
  9. Shares are reported on the property record, and the CUSIP is not a valid securities CUSIP
  10. The Summary record counts and summary values do not match the detailed property counts and values
  11. The shares remitted in the NAUPA file do not match the actual shares remitted to the state

- **Date of Last Contact**: The Date of Last Contact is a required element and should be populated into the ‘Starting Transaction Date’ field. The date that should be entered into this field is the last account holder generated activity recorded in the account. If the property being reported is a type of periodic payment on the account, such as a check, the issue date of the property should be entered into the ‘Starting Transaction Date’ field and the ‘Ending Transaction Date’ should be populated with the account holder last activity date.
• **Relationship Codes:** When creating your electronic NAUPA report use one of the relationship codes listed below. Proper reporting of accounts is necessary to ensure claims are paid appropriately.

<table>
<thead>
<tr>
<th>NAUPA Standard Relationship Code</th>
<th>Description</th>
<th>NAUPA Standard Relationship Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AD</td>
<td>Administrator</td>
<td>JE</td>
<td>Tenants in Entireties</td>
</tr>
<tr>
<td>AF</td>
<td>Attorney For</td>
<td>JS</td>
<td>Joint Tenants with Rights of Survivorship</td>
</tr>
<tr>
<td>AG</td>
<td>Agent For</td>
<td>JT</td>
<td>Joint Tenants</td>
</tr>
<tr>
<td>AN</td>
<td>Unspecified Joint Relationship (And)</td>
<td>OR</td>
<td>Unspecified Joint Relationship (Or)</td>
</tr>
<tr>
<td>BF</td>
<td>Beneficiary</td>
<td>OT</td>
<td>Other Relationship</td>
</tr>
<tr>
<td>CF</td>
<td>Custodian</td>
<td>PA</td>
<td>Payee</td>
</tr>
<tr>
<td>CN</td>
<td>Conservator</td>
<td>PD</td>
<td>Payable On Death</td>
</tr>
<tr>
<td>DF</td>
<td>Defendant</td>
<td>PO</td>
<td>Power of Attorney</td>
</tr>
<tr>
<td>ES</td>
<td>Estate</td>
<td>RE</td>
<td>Remitter</td>
</tr>
<tr>
<td>EX</td>
<td>Executor or Executrix</td>
<td>SO</td>
<td>Sole Owner</td>
</tr>
<tr>
<td>FB</td>
<td>For Benefit Of</td>
<td>TC</td>
<td>Tenants in Common</td>
</tr>
<tr>
<td>GR</td>
<td>Guardian</td>
<td>TE</td>
<td>As Trustee for</td>
</tr>
<tr>
<td>HE</td>
<td>Heir</td>
<td>UG</td>
<td>Uniform Gifts to Minor</td>
</tr>
<tr>
<td>IN</td>
<td>Insured</td>
<td>UN</td>
<td>Unknown</td>
</tr>
</tbody>
</table>

• **Owner Type Codes:** Each line item of property should be designated an owner type code. There are three owner codes that can be applied:

<table>
<thead>
<tr>
<th>Owner Type Code</th>
<th>Description</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>OT</td>
<td>All Other</td>
<td>Most property should utilize this code</td>
</tr>
<tr>
<td>UN</td>
<td>Unknown</td>
<td>Use this code if the address of the owner is unknown</td>
</tr>
<tr>
<td>AG</td>
<td>Aggregate</td>
<td>Holders are encouraged to file all owner detail rather than remitting property in the aggregate</td>
</tr>
</tbody>
</table>

For more information regarding the creation of electronic NAUPA reports visit:

Paper Reporting

Holders are permitted to file paper reports without electronic media only when the owner count being reported is 10 or less. The AP-2 form is **required** to be completed for all paper reports. Paper reports not accompanied by an AP-2 form will be returned. **The March 1, 2015 reporting deadline will be the last year paper reports will be accepted. Beginning with the November 10, 2015 reporting deadline, all reports must be in electronic format. If a paper report is received, it will be rejected.**

What to Report

Senate Bill No. 334 changed the dormancy period for unclaimed investment type properties from five (5) years to three (3) years effective July 1, 2008. Investment type property includes stocks, bonds, and securities including fractional shares, interest, dividends, cash, coupon interest, liquidation value of stocks and bonds, funds to redeem stocks and bonds, and distributions held by financial intermediaries. This dormancy period change affects all Security NAUPA codes SC01-SC99.

Any other non-securities debt or obligation which has gone unclaimed or undelivered that has remained undelivered for five (5) or more years after the date the owner should have received it or was entitled to claim it must be reported. Include all property that has gone unclaimed for five (5) or more years as of the preceding December 31, for all holders except Financial Institutions. Financial Institutions include all property that has gone unclaimed for five (5) years or more as of the preceding June 30.

Holders must report and deliver all securities related property where the owner for three (3) years has ceased, failed, or neglected to “exercise dominion or control over property or to assert a right of ownership or possession or to make presentment and demand for payment and satisfaction or to do any other act in relation to or concerning such property”.

In regards to foreign-addressed property, the State considers an executed Form W-8 BEN from the owner dated within three years of the end of any calendar year on file with the holder or its agent to be sufficient evidence of “exercise of dominion or control over property”.

In regards to Dividend Reinvestment Accounts (DRP) and account holders who elected automatic deposit of dividends (ACH) at some point in time, the State considers any of the following actions taken by the owner within three years of the end of any calendar year to be sufficient evidence of “exercise of dominion or control over property”:

- Increasing or decreasing the amount of the investment or deposit into the account
- Corresponding in writing either through regular mail or electronically via the internet or facsimile transmission
- Initiating telephone contact about the investment or account, appropriately documented by the holder or agent, whether or not the owner speaks with an actual representative of the holder (as through an automated telephone response system)
- Otherwise indicating an interest in the investment or account as evidenced by:
• A memorandum on file with holder or its agent
• Appropriately documented internet access of the owner’s account, even if the owner makes no changes to the account
• The mailing of an IRS Form 1099 relating to the investment or account by the holder or its agent to the owner that is not returned to the holder or its agent by the United States Postal Service

Where an owner has more than one investment or account with a holder, the State considers “exercise of dominion or control” over one investment or account with that holder to constitute activity in all accounts of the owner with the respect to that holder.

Unclaimed property should be reported to the State of Delaware pursuant to the U.S. Supreme Court case Texas v New Jersey, 379 U.S. 674 (1965). On March 30, 1993 the United States Supreme Court ruled in the case of Delaware v New York, 507 US 490 (1993) that the primary and backup rules set forth in Texas v New Jersey still stand and remain unchanged. Pursuant to Texas v New Jersey unclaimed property will be reported to the state of the owner’s last known address. If the owner’s address is unknown or is in a foreign country, the unclaimed property is reported to the state of incorporation of the Holder of the unclaimed property. For those owners with a last known address that is in a state which does not have an applicable statute for the type of property being reported, the unclaimed property is reported to the state of incorporation of the Holder.

**Reminder:** Pursuant to the primary rule as set forth in Texas v New Jersey, the Delaware State Escheator will not accept property where the last known address of the owner is located in any state of the United States, the District of Columbia, or any territory or possession of the United States.
NAUPA Property Type Codes with Applicable Dormancy Periods

Dormancy periods listed below are in years. For questions regarding property types and dormancy periods please contact (302) 577-8782. Your call will be forwarded to the appropriate staff member.

<table>
<thead>
<tr>
<th>NAUPA Code</th>
<th>Property Type</th>
<th>Dormancy Period (YRS)</th>
<th>NAUPA Code</th>
<th>Property Type</th>
<th>Dormancy Period (YRS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCOUNT BALANCES</td>
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</tr>
<tr>
<td>AC01</td>
<td>Checking Accounts</td>
<td>5</td>
<td>AC05</td>
<td>Money on deposit to secure fund</td>
<td>5</td>
</tr>
<tr>
<td>AC02</td>
<td>Savings Accounts</td>
<td>5</td>
<td>AC06</td>
<td>Security Deposit</td>
<td>5</td>
</tr>
<tr>
<td>AC03</td>
<td>Mature CD or Save Cert</td>
<td>5</td>
<td>AC07</td>
<td>Unidentified Deposit</td>
<td>5</td>
</tr>
<tr>
<td>AC04</td>
<td>Christmas Club Funds</td>
<td>5</td>
<td>AC08</td>
<td>Suspense Accounts</td>
<td>5</td>
</tr>
<tr>
<td>UNCASHED CHECKS</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>CK01</td>
<td>Cashier's Checks</td>
<td>5</td>
<td>CK09</td>
<td>Foreign Exchange Checks</td>
<td>5</td>
</tr>
<tr>
<td>CK02</td>
<td>Certified Checks</td>
<td>5</td>
<td>CK10</td>
<td>Expense Checks</td>
<td>5</td>
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<tr>
<td>CK03</td>
<td>Registered Checks</td>
<td>5</td>
<td>CK11</td>
<td>Pension Checks</td>
<td>5</td>
</tr>
<tr>
<td>CK04</td>
<td>Treasurer's Checks</td>
<td>5</td>
<td>CK12</td>
<td>Credit Checks or Memos</td>
<td>5</td>
</tr>
<tr>
<td>CK05</td>
<td>Drafts</td>
<td>5</td>
<td>CK13</td>
<td>Vendor Checks</td>
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<td>Money Orders</td>
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<td>CK15</td>
<td>Other Outstanding Official Checks</td>
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<td>Traveler's Checks</td>
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<td>CK16</td>
<td>CD Interest Checks</td>
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<td>EDUCATIONAL SAVINGS ACCOUNTS (ESA)</td>
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<td>CS01</td>
<td>ESA - Cash</td>
<td>5</td>
<td>CS03</td>
<td>ESA - Securities</td>
<td>5</td>
</tr>
<tr>
<td>CS02</td>
<td>ESA - Mutual Funds</td>
<td>5</td>
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<td></td>
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<tr>
<td>COURT DEPOSITS</td>
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<td>CT01</td>
<td>Escrow Funds</td>
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<td>CT04</td>
<td>Suspense Accounts</td>
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<td>CT02</td>
<td>Condemnation Awards</td>
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<td>Other Court Deposits</td>
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<td>Missing Heir's Funds</td>
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<td>HEALTH SAVINGS ACCOUNT (HSA)</td>
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<td>HS01</td>
<td>Health Savings Account</td>
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<td>Health Savings Account Investment</td>
<td>5</td>
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<tr>
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<tr>
<td>INSURANCE</td>
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<tr>
<td>IN01  Individual Policy</td>
<td>IN05 Premium</td>
<td></td>
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<tr>
<td>Benefits or Claim Payments</td>
<td>Refunds</td>
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<tr>
<td>IN02  Group Policy</td>
<td>IN06 Unidentified</td>
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<tr>
<td>Benefits or Claim Payments</td>
<td>Remittances</td>
<td></td>
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<tr>
<td>IN03  Proceeds Due</td>
<td>IN07 Other</td>
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</tr>
<tr>
<td>Beneficiaries</td>
<td>Amounts Due</td>
<td></td>
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<tr>
<td>IN04  Proceeds from</td>
<td>IN08 Agent</td>
<td></td>
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<tr>
<td>Matured Policies,</td>
<td>Credit</td>
<td></td>
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<tr>
<td>Endowments or Annuities</td>
<td>Balances</td>
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<tr>
<td>MINERAL PROCEEDS</td>
<td></td>
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<tr>
<td>MI01  Net Revenue</td>
<td>MI06 Bonuses</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Interest</td>
<td></td>
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</tr>
<tr>
<td>MI02  Royalties</td>
<td>MI07 Delay</td>
<td></td>
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<tr>
<td></td>
<td>Rentals</td>
<td></td>
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<tr>
<td>MI03  Overriding Royalties</td>
<td>MI08 Shut-in</td>
<td></td>
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<tr>
<td></td>
<td>Royalties</td>
<td></td>
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</tr>
<tr>
<td>MI04  Production Payments</td>
<td>MI09 Minimum</td>
<td></td>
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<tr>
<td></td>
<td>Royalties</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>MI05  Working Interest</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>MISCELLANEOUS INTANGIBLE</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>PROPERTY</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>MS01  Wages, Payroll, Salary</td>
<td>MS10 Discounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS02  Commissions</td>
<td>MS11 Refunds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Due</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS03  Workers</td>
<td>MS12 Unredeemed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation Benefits</td>
<td>Gift Certificates</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS04  Payments For Goods &amp;</td>
<td>MS13 Unclaimed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Services</td>
<td>Loan</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Collateral</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS05  Customer</td>
<td>MS14 Pension</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overpayments</td>
<td>&amp; Profit</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sharing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS06  Unidentified</td>
<td>MS15 Dissolution</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Remittances</td>
<td>or Liquidation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS07  Unrefunded</td>
<td>MS16 Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overcharges</td>
<td>Outstanding</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Checks</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS08  Accounts Payable</td>
<td>MS17 Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Intangible</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MS09  Credit Balance --</td>
<td>MS18 Suspense</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### SECURITIES

<table>
<thead>
<tr>
<th>SC01</th>
<th>Dividends</th>
<th>3</th>
<th>SC11</th>
<th>Other Cert of Ownership</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>SC02</td>
<td>Interest (Bond Coupons)</td>
<td>3</td>
<td>SC12</td>
<td>Underlying Shares or other Outstanding Certificates</td>
<td>3</td>
</tr>
<tr>
<td>SC03</td>
<td>Principal Payments</td>
<td>3</td>
<td>SC13</td>
<td>Funds for Liquidation / Redemption of Unsurrendered Stock or Bonds</td>
<td>3</td>
</tr>
<tr>
<td>SC04</td>
<td>Equity Payments</td>
<td>3</td>
<td>SC14</td>
<td>Debentures</td>
<td>3</td>
</tr>
<tr>
<td>SC05</td>
<td>Profits</td>
<td>3</td>
<td>SC15</td>
<td>U S Govt Securities</td>
<td>3</td>
</tr>
<tr>
<td>SC06</td>
<td>Funds Paid to Purchase Shares</td>
<td>3</td>
<td>SC16</td>
<td>Mutual Fund Shares</td>
<td>3</td>
</tr>
<tr>
<td>SC07</td>
<td>Funds for Stocks &amp; Bonds</td>
<td>3</td>
<td>SC17</td>
<td>Warrant (Rights)</td>
<td>3</td>
</tr>
<tr>
<td>SC08</td>
<td>Shares of Stock (Returned by Post Office)</td>
<td>3</td>
<td>SC18</td>
<td>Mature Bond Principal</td>
<td>3</td>
</tr>
<tr>
<td>SC09</td>
<td>Cash for Fraction Shares</td>
<td>3</td>
<td>SC19</td>
<td>Dividend Reinvestment Plans</td>
<td>3</td>
</tr>
<tr>
<td>SC10</td>
<td>Unexchanged Stock of Successor Corp</td>
<td>3</td>
<td>SC20</td>
<td>Credit Balances</td>
<td>3</td>
</tr>
</tbody>
</table>

### TANGIBLE PROPERTY

<table>
<thead>
<tr>
<th>SD01</th>
<th>SD Box Contents</th>
<th>5</th>
<th>SD03</th>
<th>Other Tangible Property</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>SD02</td>
<td>Other Safekeeping</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FIDUCIARIES

<table>
<thead>
<tr>
<th>TR01</th>
<th>Paying Agent Account</th>
<th>3</th>
<th>TR04</th>
<th>Escrow Accounts</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>TR02</td>
<td>Undelivered or Uncashed Dividends</td>
<td>3</td>
<td>TR05</td>
<td>Trust Vouchers</td>
<td>3</td>
</tr>
<tr>
<td>TR03</td>
<td>Funds held in Fiduciary Capacity</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IR01</td>
<td>Traditional IRA - Cash</td>
<td>3</td>
<td>IR05</td>
<td>Roth IRA - Cash</td>
<td>3</td>
</tr>
<tr>
<td>IR02</td>
<td>Traditional IRA - Mutual Funds</td>
<td>3</td>
<td>IR06</td>
<td>Roth IRA - Mutual Funds</td>
<td>3</td>
</tr>
<tr>
<td>IR03</td>
<td>Traditional IRA - Securities</td>
<td>3</td>
<td>IR07</td>
<td>Roth IRA - Securities</td>
<td>3</td>
</tr>
<tr>
<td>UTILITIES</td>
<td></td>
<td></td>
<td>UTILITIES</td>
<td></td>
<td></td>
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<td>------------------</td>
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<td>------------------</td>
<td>------------------</td>
<td></td>
</tr>
<tr>
<td>UT01</td>
<td>Utility Deposits</td>
<td>5</td>
<td>UT03</td>
<td>Refunds or Rebates</td>
<td>5</td>
</tr>
<tr>
<td>UT02</td>
<td>Membership Fees</td>
<td>5</td>
<td>UT04</td>
<td>Capital Credit Distributions</td>
<td>5</td>
</tr>
</tbody>
</table>
Due Diligence & Advertising Requirements

Effective March 31, 2012, pursuant to 15 DE Reg. 1330, all holders with securities related property considered dormant and valued over $250.00 must conduct a due diligence mailing in order to attempt to reunite the owner with their property. The due diligence mailing must be sent via first class mail and should occur no more than 120 days and no less than 60 days before filing the report.

Although there is no provision regarding due diligence for other property types or securities accounts valued under $250.00, holders are encouraged to make reasonable efforts to locate owners when an account becomes inactive or a check remains uncashed.

Financial institutions, courts, and life insurance companies are required by statute to publish the name and last known address of lost owners. Please refer to the following chart for publication information:

<table>
<thead>
<tr>
<th>Type of Holder</th>
<th>Publication Date</th>
<th>County</th>
<th>Paper Type</th>
<th>Times Published</th>
<th>Inquiry Cut-off</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institutions</td>
<td>By 9/1</td>
<td>New Castle</td>
<td>Daily</td>
<td>Twice</td>
<td>10/31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kent</td>
<td>Weekly</td>
<td>Once</td>
<td>10/31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sussex</td>
<td>Weekly</td>
<td>Once</td>
<td>10/31</td>
</tr>
<tr>
<td>Courts</td>
<td>By 2/1</td>
<td>New Castle</td>
<td>Daily</td>
<td>Once</td>
<td>3/31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kent</td>
<td>Weekly</td>
<td>Once</td>
<td>3/31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sussex</td>
<td>Weekly</td>
<td>Once</td>
<td>3/31</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>By 9/1</td>
<td>New Castle</td>
<td>Daily</td>
<td>Twice</td>
<td>12/1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kent</td>
<td>Weekly</td>
<td>Once</td>
<td>12/1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sussex</td>
<td>Weekly</td>
<td>Once</td>
<td>12/1</td>
</tr>
</tbody>
</table>

The State suggests utilizing The News Journal for New Castle County publications and The Delaware State News for Kent and Sussex County publications. However, Holders may research and use any publication that meets the above criteria.

The expense incurred for the advertisement is deducted from the remittance due. Please attach an affidavit from the newspaper attesting to the placement and cost of the advertisement to your final report. In circumstances where the expense of the advertisement exceeds 50% of the reported value, a publication waiver may be requested by submitting a waiver request form which can be found at: [http://finance.delaware.gov/unprop/waiver.pdf](http://finance.delaware.gov/unprop/waiver.pdf).
OTHER INFORMATION

Reciprocal Agreements

At present the State of Delaware has no reciprocal agreements with any other jurisdiction. All property with an address in any other state of the United States, the District of Columbia, or any territory or possession of the United States, must comply with that jurisdiction’s unclaimed property laws and report directly to that jurisdiction.

Negative Reports

Negative reports are required for financial institutions only. Negative reports should be filed by completing the AP-1 form which must be signed and notarized. Although not required, negative reports from any Holder will be accepted.

Aggregate Amounts

Only remit aggregate amounts when account and owner details are truly unknown. Providing owner detail at the time of reporting and remittance reduces the likelihood that Delaware will need to contact you in the future regarding owners who may come forward to claim the property.

Preliminary Reports

Preliminary reports are no longer required.

Claims and Owner Inquiries

When directing owners to Delaware to claim property that you have confirmed previously escheated to the State, provide the claimant with as much information regarding their property as possible. (i.e. – date reported, property amount for owner, full registration supplied to the State).

Claimants should be directed to our website http://revenue.delaware.gov/unclaimedproperty.shtml where they can search for their property and submit a request form online along with all other required information.

Claimants can also reach our office by calling (855) 505-7520 or submitting an inquiry via email at escheat.claimquestions@state.de.us.
Verification for period ended

This is the cut-off date for reviewing your records. Enter the report year.

Type of Report

Please indicate if you are filing a final or supplemental report by checking the appropriate box. For supplemental reports, please indicate the date of your previously filed report.

Holder Information

- **Federal Employer Identification Number (EIN):** Enter the nine digit tax ID number assigned to you by the federal government. **This line must be completed.**

- **Holder’s Name and Address:** Complete the name and address lines with your company name and mailing address. Do not forget to include the department names if they are an important part of your address. **The holder name and address lines must be completed and include the street address, city, state, and zip code.**

- **State of Incorporation:** Corporations should enter the state in which they were incorporated. Savings and loan associations, banks, and credit unions should enter the state in which they were chartered.

- **Date of Incorporation/Charter Date:** Corporations should enter the date on which they were incorporated. Savings and loan associations, banks, credit unions should enter the date their organization was chartered.

- **Primary NAICS Code:** Please enter your North American Industry Classification System code, as provided by the Internal Revenue Service. (Usually this information can be found on your Federal Corporate Income Tax return)

- **Contact person for Reporting:** List the name, address, e-mail, phone number, and fax number of the person who completed your report. This is the person the Delaware State Escheator will contact if there are questions or problems with your report. This is also the person to whom the State will mail future reporting information. **Name, email and phone number are required. Please do not submit a general use email box or 800#**.

- **Successor Corporations and Name Changes:** Please indicate if the present holder is a successor corporation. If you have answered yes, please attach a listing of previous corporate names and dates of acquisition. If your corporation has changed names in
the past year, please indicate the previous name, Federal ID, and date of name change.

Report Recapitulation

- **Owner Count:** Please indicate the total number of owners AND properties remitted on your checklist and electronic report or form AP-2. (Owner count is defined as the total number of property owners; Property count is defined as the total number of individual property items being remitted. Example: Property owned jointly would have two owners, but count as only one piece of property)

- **Cash Amount:** Total amount of cash from your checklist and electronic report or form AP-2.

- **Number of Shares:** Total number of shares from your checklist and electronic report or form AP-2.

If you are filing a final or supplemental report, please indicate the Item Count, Cash Amount and Number of shares filed with your previous report. Document all additions and/or deletions to these original figures in the space provided on the AP-1 form. The Grand Total Columns on the AP-1 form represent the net Items, Cash and Share figures being reported. When filing the final report, the names of owners listed on the preliminary report who have since been reimbursed should not be listed as “zero” dollar properties on the final AP2 report.

- **Advertising Expenses:** Bank and life insurance companies must indicate the total expenses for advertising being deducted from the cash amount indicated in the grand total. All other Holders should leave this line blank.

- **Remittance Amount and Shares:** Please indicate the total cash and share amount being remitted to the Delaware State Escheator with this report.

Delivery of Securities

Please confirm whether securities have been transferred to the State account in accordance with the guidelines as set forth in the Securities Registration and Remittance Section of this handbook (page 24). In addition, confirm whether account statements or “proof of transfer” documentation is included with this report. Your full liability is not satisfied until this information is received.

Verification

Verification if made by a partnership shall be executed by a partner. If made by an unincorporated association or private corporation, by an officer. If made by a public corporation, by its Chief Financial Officer or Escheatment Manager. All signatures must be notarized.
Form AP-1 Checklist

Please complete the checklist by indicating the total number of owners and cash/share amount for each property type you are reporting.
AP-2 FORM INSTRUCTIONS
COMPLETING THE REPORT OF UNCLAIMED OR ABANDONED PROPERTY
DETAIL SHEET (AP-2 FORM)

Column Entries

Items of unclaimed property must be identified and grouped by the categories described on the Verification and Checklist form (AP-1), titled by category of property with corresponding and separate pages used for each type of property in alphabetical or numerical sequence by account number. Each page should be totaled and each property type should have its own separate total.

Type of Property

List category of property to be itemized on the AP-2 form. Please make copies of this page so that each page represents only one NAUPA category / property type.

Account Number / Property ID#

List the owner's account number or other identifying number of each item (i.e.: check number, certificate number, account number, etc.).

Note regarding aggregate property: For owner claims efficiency, it is recommended that aggregate property amounts be provided for unknown owners only. Account details, when known, should be provided for all owners regardless of the dollar value.

Social Security or Federal ID Number

Enter the owner's Social Security Number/ Federal ID number in this area.

Owner’s Information

- List last name, full first name, and middle initial, if available. List all information which would help with identification, such as Jr., Sr. Do not include titles such as Mr., Mrs., Ms., etc.

- Corporate titles should be entered exactly as adopted, except the word “the” should be deleted when it is the first word of the title.

- List the complete address, including zip code. If the address is unknown, insert “Address Unknown” in first line of address information.
• If a single item has two or more owners, the names and addresses of both must be shown, along with the relationship (e.g. “Trustee”, “Or”, “And”, etc.)

If the owners have the same address, the address may be entered once beneath the names.

**Date of Last Contact**

This is the date of the last deposit or withdrawal made by the owner. The date of last contact can also be, for example, the date the dividend became payable, the date a note became payable, the date a check or draft was issued, the date a gift certificate was purchased, etc. If payable on demand, the date the instrument was issued should be used. The date of computer conversion shall not be used as the date of last contact.

**Amount Due Owner**

The total value due owner is the amount of cash due the owner of the item, including all interest earned on deposits and without the deduction of any service charges, withholding, escheats fees and/or charges.

**Shares Due Owner**

The number of shares due the owner should be listed.

**Total This Page**

Total each column and enter the sum for each column.

**Total This Property Type**

This is the total for all owners under a given NAUPA code/property type. The number of owners owed cash property and the corresponding cash amount due should be entered on the applicable line on the AP-1 checklist. The number of owners owed shares and the number of shares due should also be entered on the applicable line on the AP-1 Checklist.

Note: The value of shares due owner should not be entered on the AP-1 Checklist.
PAYMENT INSTRUCTIONS
CHECKS, WIRE TRANSFERS, ACH

Cash Reporting Only (Checks, Wire Transfers & ACH Payments)

Please make checks payable to Delaware State Escheator. Delaware’s Federal Employer Identification is 51-6000279.

- For Checks: Please issue a check payable to: Delaware State Escheator.

  Include your check with your signed & notarized AP-1 and NAUPA reporting file and mail to:

  Delaware Department of Finance
  Office of Unclaimed Property
  8th Floor
  820 North French St
  Wilmington, DE  19801

- For ACH or Wire Transfers: Please contact the State of Delaware at (302) 577-8782 to receive payment instructions.

  Advance notification of ACH and wire payments is required. Please include an FEIN# and Company Name in the notification.

  If submitting a wire, please mail the signed and notarized AP-1 and NAUPA reporting file to:

  Delaware Department of Finance
  Office of Unclaimed Property
  8th Floor
  820 North French St
  Wilmington, DE 19801

Remember to sufficiently encrypt all electronic reports. As an alternative to mailing electronic reports they may be submitted via email to:

  escheat.holderquestions@state.de.us

See page 7 for more information regarding encryption of electronic reports.
Securities Registration and Remittance

All DTC eligible shares must be deposited through DTC or DWAC (if not a DTC participant). Fractional shares should be sold prior to escheatment and reported as cash in lieu on an account holder by account holder basis. The DTC Transfer and Physical delivery instructions are listed below.

IMPORTANT: Documentation demonstrating that reported securities have been transferred into the ownership of the state is required to satisfy an escheat liability.

- For DTC (Electronic) Transfer:

  DTC # 954
  Agent Bank # 26017
  Reference: Dover & Co
  Acct # AUZF0192702

  Two days prior to actual delivery a list of the securities including CUSIP numbers, the number of shares, issue names, and the delivering party’s DTC participant number should be faxed to:

  1. ACS Unclaimed Property Clearinghouse at (617) 722-9660, Attn: Custody Department
     AND
  2. Delaware State Escheator at (302) 577-7179, Attn: Custody Department or E-mailed to escheat.holderquestions@state.de.us

  All dividend reinvestment elections should terminate after registration. All income dividends and capital gains should be paid in CASH. DO NOT ELECT A REINVESTMENT OPTION.

- Federal Reserve Book Eligible Securities Delivery Instructions:

  Federal Reserve Bank of New York
  ABA#0210-0001-8 BK of NYC/TRUST
  FBO - State of Delaware; Account # AUZF0192702

- Delivery of Foreign Securities: When attempting to deliver foreign securities, please contact ACS Unclaimed Property Clearinghouse at (617) 722-9655 to obtain delivery instructions and account information.

- For Dividend Reinvestment Plans (DRP) and Closed End Mutual Fund Accounts:

  DTC # 954
  Agent Bank # 26017
  Reference: Dover & Co.
  Acct # AUZF0192702
Close DRP accounts and forward whole shares via DTC. **Fractional shares should be sold and proceeds applied to each individual property when filing.** Do not total fractions for all owners and liquidate. Please include the proceed remittance check with your final filing and payment.

- **For Physical Stock Certificates – Securities not eligible for DTC:** To remit physical stock certificates, the stock must be reregistered in the following name:

  Dover & Co.
  EIN: 43-2016158
  820 North French Street
  Wilmington, DE 19801

  Please include all physical stock certificates with your Form AP-1.

- **For Open End Mutual Fund Accounts:** For Open End Mutual fund accounts contact ACS Unclaimed Property Clearinghouse at (617) 722-9656 to obtain account numbers 72 hours prior to attempting delivery OR contact upch.custody@acs-inc.com and provide a list including CUSIP number, name of the fund, and share amount. ACS will provide account numbers and registration information for all mutual funds that will be transferred to the state’s account. Do not register mutual funds to state name or nominee name until proper instructions have been received.

  Please ensure that interested party statements are sent to:

  Delaware Department of Finance
  Office of Unclaimed Property
  8th Floor
  820 North French St
  Wilmington, DE, 19801

  Two days prior to actual delivery a list of the mutual funds including CUSIP numbers, the number of shares and issue names should be faxed to:

  1. ACS Unclaimed Property Clearinghouse at (617) 722-9660, Attn: Custody Department

      AND

  2. Delaware State Escheator at (302) 577-7179 Attn: Custody Department

  All dividend reinvestment elections should terminate after registration. All income dividends and capital gains should be paid in CASH. DO NOT ELECT A REINVESTMENT OPTION.
- **Worthless and Non-Transferable Securities**: Beginning with the March 1, 2015 reporting deadline, Delaware will no longer accept worthless securities. Do not report or remit worthless securities. At such time that securities gain value, they should be reported and remitted during the next reporting cycle.

If shares or mutual funds are non-transferable but can be liquidated, the position should be liquidated and the liquidation proceeds should be listed on the electronic report and remitted rather than the shares.

If securities are non-transferable but have value, they should be moved to an account on the books of the broker/agent registered to: Delaware Office of Unclaimed Property; EIN 43-2016158. The same account should be used year after year; do not open multiple accounts in the State’s name.

Statements containing non-transferable securities that are included on the electronic report should be included with the AP-1 form for verification purposes. **Until a statement is received to validate non-transferable positions, the report cannot be reconciled which may result in the delay of claims payments to all owners listed on the report.**
FREQUENTLY ASKED QUESTIONS

When is the filing deadline?

Corporations and Financial Intermediaries are required to file by March 1 for the period ending December 31 of the prior year.

Financial Institutions are required to file by November 10 for the period ending June 30 of the same year.

Life Insurance Companies are required to file by December 20 for the period ending December 31 of the prior year.

Courts are required to file by April 10 for the period ending December 31 of the prior year.

If the reporting deadline falls on a weekend or holiday, when is the report due?

The report would be due the following business day. For example, the March 1, 2015 reporting deadline falls on a Sunday. Reports will be due on Monday, March 2, 2015.

In order for a report to be considered “on-time”, does it need to be in the DE office by the due date or post-marked by the due date?

Delaware considers all packages post-marked by the due date to be on-time.

How do I create an electronic report?

There are two resources where holders can download free software in order to create the electronic NAUPA report:

www.unclaimed.org/reporting
www.wagers.net

More information regarding the standards required for creating electronic reports can be found on pages 7-9.

Is an AP-2 form required to be completed if I file an electronic report?

No.
What dates should be used in the Starting and Ending Transaction Date fields on the Electronic Report?

‘Starting Transaction Date’ is a REQUIRED field and should be populated with the account holder last activity date. If the property being reported is a type of periodic payment on the account, such as dividends or royalties, the issue date of the property should be entered into the ‘Starting Transaction Date’ field and the ‘Ending Transaction Date’ should be populated with the account holder last activity date.

Can I email my electronic NAUPA file?

Yes. Encrypted electronic reports may be emailed to: escheat.holderquestions@state.de.us Please remember to send the password in a separate email.

What is the dormancy period for securities-related property?

3 years.

Can I liquidate shares that cannot be sent to DTC?

Yes, shares that have value but cannot be transferred may be liquidated. Proceeds should be listed on the electronic report NOT the share amount.

Can I deduct service fees from property reported and remitted?

No. Property amounts need to be escheated as the full amount. Financial institutions, courts and life insurance companies who are required by statute to publish the name and last known address of owners prior to escheatment may deduct advertising costs from the remittance due.

Do I need to file a negative report if I have nothing to report?

Only Financial Institutions, including any bank, bank and trust company, trust company, savings bank, private bank, credit union, building and loan, and savings and loan association, are required to file a negative report. While not required, negative reports from other holders will be accepted.

I realized my report is incorrect after I filed. How can I correct it and obtain a refund?

Any property that is escheated in error can be obtained by contacting the Claims Department and filing a Holder claim. Claim questions or inquiries can be emailed to: escheat.claimquestions@state.de.us or call (302) 577-8782.
I found additional property that is due. Can I submit a second report in the same filing period?

Yes. Additional property can be submitted via a supplemental report. Please complete the AP-1 form indicating that the second file is a supplement to a report filed previously.

I erroneously reported property to another jurisdiction that should have been reported to Delaware. What should I do?

The holder has the obligation to contact the other jurisdiction to retrieve the property and then report it to Delaware.