

REPORTING METHODS

The State of Delaware utilizes the Unclaimed Property System (UPS 2000) licensed by ACS Wagers to collect and track unclaimed property items. UPS 2000 provides the capability to import the National Association of Unclaimed Property Administrators (NAUPA) standard electronic holder reports and also offers a free Holder Reporting System (HRS) Software package for holders to collect and report their unclaimed property in the NAUPA format on CD-ROM or diskette.

Holders may download this free software and a User's Manual from the ACS Wagers website at: www.wagers.net. From the main page, click on the icon "HRS Pro (Holder Reporting System)" and follow the instructions to download. It is recommended that you update your software annually for any updates prior to beginning your reporting process. For questions or additional information regarding this software, please contact ACS Wagers at (303) 413-9450.

REQUIREMENTS:

AP-1 (report verification): must be provided by all Holders. The AP-1 must be completed, and contain An authorized, notarized signature affirming its contents.

AP-2 (owner detail): is used to report owner information and other required detail.

The AP-1 and AP-2 forms can be downloaded from the Division of Revenue's website at: <http://revenue.delaware.gov/information/Escheat.shtml>

Delaware offers two methods of filing Unclaimed Property Reports:

1. 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, AP-2 form and supplemental details.

Electronic reports may be remitted on CD-ROM or diskette using HRS software. The software can be downloaded for free at www.wagers.net.

Be sure to clearly label the diskette or CD-ROM with the holder name, Federal EIN as well as the names of each file contained. 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, AP-2 form, hard-copy documentation of owner details and securities statements (if remitting equity property).

NOTE: MAGNETIC TAPES ARE NOT ACCEPTED

2. PAPER REPORTING ONLY – Holders are permitted to file paper reports without electronic media only when the owner count being reported is 10 or less.