



MULTISTATE INDIRECT TAX

Delaware invitations for 2025 unclaimed property VDA program Tax Alert

Overview

The Delaware Secretary of State [announced](#) that invitations to enroll in its unclaimed property voluntary disclosure agreement (“VDA”) program will be mailed to companies on or around April 11, 2025. Companies receiving these notices have 90 days to enroll in the program before being referred to the Delaware Department of Finance (“DOF”) for an unclaimed property audit that may yield a more unfavorable result. See our [Tax Alert](#) from November, 2024 for more information about Delaware’s unclaimed property VDA program and other compliance enforcement programs.

Taxpayers should consider developing formal policies related to unclaimed property compliance and record retention so they can adequately respond to the state’s numerous methods of compliance enforcement. Companies that cannot produce sufficient policies and procedures to the DOF’s third party vendors for the verified report request may be advanced to the DOF’s compliance review or audit examination programs.

Given the number of different notices being sent by Delaware, taxpayers that received such notices should consider consulting with experienced advisors for assistance in understanding the scope of each type of notice and any implications from not timely responding to the notices.

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