**Section 2760.100 Reports** **and the Report for Household Employers**

a) Subject to the provisions of Sections 2760.105 through 2760.150, each employing unit shall make such reports as are prescribed, on forms issued by and required to be returned to the Director. Each employing unit shall complete the forms in accordance with the instructions accompanying the report forms, and return the completed forms to the address specified on the form. Failure to complete a report form in accordance with instructions shall be treated as a failure to complete the form.

b) For purposes of this Part, the Report for Household Employers refers to the report filed pursuant to Section 1400.2 of the Act [820 ILCS 405/1400.2].

(Source: Amended at 37 Ill. Reg. 7451, effective May 14, 2013)