**Section 722.420 Enrollment Application**

a) The Treasurer will require an applicant to submit an application, including the following information:

1) The name, address, social security number or individual taxpayer identification number, and birth date of the designated beneficiary;

2) The name, address, and social security number or individual taxpayer identification number of the designated representative, if the designated beneficiary is not the applicant;

3) Certification, under penalties of perjury, regarding the following subjects:

A) that all of the information provided on the form is accurate and complete;

B) that the designated beneficiary qualifies as an eligible individual under Section 529A(e) of the Code in accordance with Section 1.529A-2(d) – (e) of the Treasury Regulation;

C) that the applicant will promptly notify the ABLE Program if the designated beneficiary no longer qualifies as an eligible individual;

D) that, to the best of the applicant’s knowledge, no other ABLE program account exists for the benefit of the designated beneficiary, except in the case of a rollover from an account in another ABLE program; and

E) If the applicant is seeking to open the account as a designated representative, the applicant shall provide a certification as to the basis for the applicant's authority to act as the designated representative and that there is no other person or entity with a higher authority to establish the ABLE account under Section 529A of the Code and Section 1.529A-2(c)(1)(i) of the Treasury Regulation. The certification must be in accordance with Section 1.529A-2(c)(1)(ii) of the Treasury Regulation.

4) Any additional certification, information, or documentation that may be beneficial to the administration of the program, or that is needed to clarify the application when the information submitted in the application is unclear or insufficient, or when further information is required by the Code or Treasury Regulations.

b) Completed applications shall be submitted as specified on the application form.

c) Applications that are incomplete or fail to meet the requirements established by the Treasurer in this Part in an effort to comply with section 529A of the Internal Revenue Code or this Part shall be rejected.

(Source: Amended at 46 Ill. Reg. 19242, effective November 20, 2022)