**Section 760.410 Report Contents**

a) The report required by Article 4 of the Act must:

1) *be signed by or on behalf of the holder and verified as to its completeness and accuracy;*

2) *if filed electronically, be in a secure format approved by the administrator that protects confidential information of the apparent owner;*

3) *describe the property;*

4) *except for a traveler's check, money order, or similar instrument, contain the name, if known,* complete *last-known address, if known,* e-mail address, if known, *and Social Security number or taxpayer identification number, if known or readily ascertainable, of the apparent owner of property with a value of $5 or more;*

5) *for an amount held or owing under a life or endowment insurance policy, annuity contract, or other property in which ownership vests in a beneficiary upon the death of the owner, contain the name and last-known address of the insured, annuitant, or other apparent owner of the policy or contract and of the beneficiary;*

6) *for property held in or removed from a safe deposit box, indicate the location of the property, where it may be inspected by the administrator, and any amounts owed to the holder under Section 15-606* of the Act;

7) combine all dividend checks into one property for each reported account;

8) *contain the commencement date for determining abandonment;*

9) *state that the holder has complied with the notice requirements* of the Act;

10) *identify property that is a non-freely transferable security and explain why it is a non-freely transferable security;*

11) detail the gross amount of the property as well as any dormancy fees or escheat fees deducted as allowed under Section 15-602 of the Act;

12) identify the remitter and payee for all two-party checks (e.g., cashier's checks); and

13) identify a bank issued check for the closure of an account as Outstanding Official Checks with the appropriate corresponding NAUPA code.

b) Holders may report property valued at less than $5 each in the aggregate. However, the administrator may request that the holder provide information about the name, address, Social Security number or taxpayer identification number of an apparent owner of property with a value of less than $5 when the information is necessary to verify or process a claim filed with the administrator by an apparent owner.

c) *If a holder has changed its name while holding property presumed abandoned or is a successor to another person that previously held the property for the apparent owner, the holder must include in the report its former name or the name of the previous holder, if any, and the known name and address of each previous holder of the property.* [765 ILCS 1026/15-402(d)]

(Source: Amended at 48 Ill. Reg. 14162, effective September 10, 2024)