**Section 1650.270 Reversionary Annuity - Evidence of Dependency**

For the purposes of the reversionary annuity provided in Section 16-136 of the Act, the term "dependent" shall include a spouse, an unmarried natural or adopted child under age 18, or any other individual meeting the support requirements set forth herein. If any individual other than a spouse or unmarried natural or adopted child under age 18 is designated by the retiring member, the retiring member must furnish the System with evidence that the retiring member provided over 50% of the support of the designated individual during the 12 calendar months immediately preceding retirement. A copy of the member's federal income tax return, filed for the tax years covering the above 12 month period, shall be required as evidence of dependency.

(Source: Amended at 39 Ill. Reg. 14989, effective October 30, 2015)