**Section 760.400 Holder Reporting Required**

a) A holder of property presumed abandoned shall report to the administrator via the internet in a format approved by the administrator, unless granted written permission by the administrator to file a paper report.

b) A holder may contract with a third party to make the report required, but remains responsible to the administrator for the complete, accurate, and timely reporting of property presumed abandoned and for paying or delivering to the administrator property described in the report.

c) The administrator will accept a report filed in the current National Association of Unclaimed Property Administrators (NAUPA) standard format found on the administrator's website: icash.illinoistreasurer.gov.

d) *A business association who has no reportable property shall so report to the administrator on forms via the Internet in a format approved by the administrator if the business association has:*

1) *annual sales of more than $1,000,000;*

2) *securities that are publicly traded;*

3) *a net worth of more than $10,000,000; or*

4) *more than 100 employees.* [765 ILCS 1026/15-401(d)]

(Source: Amended at 46 Ill. Reg. 16898, effective September 26, 2022)