**Section 760.406 Reporting and Remitting by Pension Systems Subject to Section 15-1505 of the Act**

a) Property in an annuity, pension, or benefit fund held in a fiduciary capacity by or on behalf of a retirement system, pension fund, or investment board created pursuant to any Article of the Illinois Pension Code, except for Articles 3, 4, and 22, that would be presumed abandoned under Article 2 of the Act shall be reported to the administrator but not paid or delivered to the administrator.

b) The report must include:

1) Name of the owner and the names of any beneficiaries;

2) Last known address, if known, of owner and beneficiaries;

3) Social Security number or taxpayer identification number of owner and beneficiaries, if any; and

4) Dollar amount.

c) A retirement system, pension fund, or investment board created pursuant to any Article of the Illinois Pension Code is still required to report and remit to the administrator all other presumptively abandoned property that is not in an annuity, pension, or benefit fund held in a fiduciary capacity.

(Source: Added at 44 Ill. Reg. 6403, effective April 8, 2020)