**Section 760.540 Tax Return Identification of Apparent Owners**

The administrator will work with the Illinois Department of Revenue (DOR) to facilitate the return of unclaimed property to Illinois taxpayers through data sharing as required by the Act. This data sharing is intended to update contact information for apparent owners in the administrator's records, to allow the administrator to return some types of unclaimed property directly to apparent owners without a claim being filed, and to otherwise facilitate the return of unclaimed property in the custody of the administrator to the legal owners.