**Section 760.630 Tax Return Identification of Apparent Owners**

a) *At least annually the administrator shall notify the* Illinois *Department of Revenue* *of the names* of apparent *owners of abandoned property*.

1) *The administrator shall also provide to* DOR *the social security numbers of* apparent owners of abandoned property, *if available*. [765 ILCS 1026/15-503(e)]

2) The administrator may also provide DOR with other data, such as the mailing address of the apparent owner.

3) The administrator shall not provide DOR with the name of an apparent owner of unclaimed property if a claim has been filed for that property with the administrator and the claim has not been denied or closed.

4) *The administrator does not need to notify* DOR *of the names or social security numbers of apparent owners of abandoned property if the administrator reasonably believes that* DOR *will be unable to provide information that would provide sufficient evidence to establish that the person in* DOR's *records is the apparent owner of unclaimed property in the custody of the administrator.* [765 ILCS 1026/15-503(e)(6)]

5) EXAMPLE: The administrator does not need to notify DOR of the name of an apparent owner of unclaimed property in the custody of the administrator when:

A) the administrator has previously notified DOR of the name of an apparent owner, DOR was unable to match the name to any person in DOR's records, and the administrator reasonably believes that DOR would continue to not be able to match the name;

B) the administrator's records contain the name of an apparent owner without an address or social security number and that name is so common as to prevent an unique match with DOR records;

C) the administrator has reason to believe that the apparent owner is deceased; or

D) even if DOR provided a current address for the apparent owner, the administrator would not be able to deliver the unclaimed property to that owner because the property is jointly owned, is an escrow account, or has other legal impediments to clear ownership of the property by a unique owner.

b) DOR shall notify the administrator if any person matching the name of an apparent owner has filed an Illinois income tax return and shall provide the administrator with the last known address and/or additional addresses of the person as it appears in DOR records, except as prohibited by federal law. (See 765 ILCS 1026/15-503(e)(2))

c) The administrator may deliver property or pay the amount owing to a person matched under this Section without the person filing a claim if the following conditions are met:

1) the value of each individual property that is owed the apparent owner is $5,000 or less;

2) the property is not either tangible property or securities;

3) there are no legal impediments to delivering the property or paying the amount owed to an unique apparent owner;

4) the last known address for the apparent owner according to DOR records is less than 12 months old; and

5) the administrator has evidence sufficient to establish that the person who appears in DOR records is the owner of the property and the owner currently resides at the last known address from DOR.

d) If the name, address and social security number of the apparent owner in the records of the administrator and DOR match, there is a presumption that the administrator has sufficient evidence to deliver property or pay the amount owing to the apparent owner.

e) After receiving a match from DOR, *the administrator may use additional databases to verify the identity of the person and that the person currently resides at the last known address. The administrator may utilize publicly and commercially available databases to find and update or add information for apparent owners of property held by the administrator.* [765 ILCS 1026/15-503(f)]

f) In determining whether there is sufficient evidence to deliver property or pay the amount owing to the apparent owner, the administrator may rely upon evidence beyond the match provided by DOR.

g) When the name of an apparent owner has an unique match with DOR records and the property owed to the apparent owner is greater than $5,000, or is tangible property or securities, the administrator shall provide notice to the person, informing the person that he or she is the owner of abandoned property held by the State and may file a claim with the administrator for return of the property. The administrator may provide the notice by email, U.S. Mail, direct contact, or any combination of these methods.

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