

**781—9.27(556) Documentation of claims by business entities.**

**9.27(1)** A business may, in addition to providing other evidence of entitlement, be required to provide the following supporting documentation with its claim:

*a.* Proof, as deemed suitable by the division, that the person signing the claim form is an officer of the business and has the authority to conduct business on behalf of the entity, such as corporate resolution or other documentation deemed suitable by the treasurer.

*b.* Documentation setting forth the claimant's federal Employer Identification Number (EIN).

*c.* A copy of the claimant's biennial report as filed with the office of the secretary of state or a copy of a current corporate tax return.

**9.27(2)** Claimants filing on behalf of businesses that are no longer in existence must additionally provide documentation that the claimant is the bona fide successor in interest to the rights of the discontinued business entity with respect to the property being claimed.

This rule is intended to implement Iowa Code section 556.19.

[ARC 2809C, IAB 11/9/16, effective 12/14/16; ARC 8844C, IAB 1/22/25, effective 2/26/25]