**Section 721.520 Participant Statements**

Account statements shall be provided to participants by the program administrator on a quarterly basis. The account statements may be sent by U.S. mail and/or provided electronically in accordance with 26 CFR 1.401(a)-21 or in any other form permitted by the IRS.

(Source: Amended at 47 Ill. Reg. 17903, effective November 16, 2023)