

**MICHIGAN EDUCATION SAVINGS PROGRAM ACT (EXCERPT)**  
**Act 161 of 2000**

**390.1485 Annual report.**

Sec. 15.

Each program manager shall file an annual report with the treasurer and the board that includes all of the following:

(a) The names and identification numbers of account owners, designated beneficiaries, and distributees of family tuition accounts. The information reported pursuant to this subdivision is not subject to the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246.

(b) The total amount contributed to all accounts during the year.

(c) All distributions from all accounts and whether or not each distribution was a qualified withdrawal.

(d) Any information that the program manager or treasurer may require regarding the taxation of amounts contributed to or withdrawn from accounts.

**History:** 2000, Act 161, Imd. Eff. June 16, 2000 ;-- Am. 2007, Act 153, Imd. Eff. Dec. 20, 2007