

Department of the Treasury—Internal Revenue Service

CLOSING AGREEMENT ON FINAL DETERMINATION COVERING SPECIFIC MATTERS

THIS CLOSING AGREEMENT under and pursuant to section 7121 of the Internal Revenue Code (“I.R.C.”) by and between the Public Schools of Michigan set forth in the Addendum (“Taxpayers”), which is made a part hereof, and the Commissioner of Internal Revenue:

WHEREAS, the State of Michigan originally created a system providing retirement benefits for employees of the State’s public school and other education-related entities under Michigan Public Act 136 of 1945, and the retirement system was reestablished and renamed the Michigan Public School Employees Retirement System (“MPSERS”) by Michigan Public Act 300 of 1980, codified as Chapter 38 of the Michigan Code;

WHEREAS, pursuant to Michigan Public Act 77 of 2010 (“PA 77”), the Michigan Public School Employees Retirement System Health Care Trust (“Trust”), a trust whose gross income is excludable under I.R.C. § 115, was created for the purpose of funding retiree health benefits for employees in the Michigan Public School Employees Retirement System Health Care Plan (“Plan”);

WHEREAS, pursuant to PA 77 section 2a(2), Trust assets may be used solely to pay for expenses for medical care, as defined under I.R.C. § 213(d), incurred after retirement (“health benefits”) and for administrative expenses of the Plan and Trust;

WHEREAS, MPSERS was amended by Michigan Public Act 75 of 2010 (“PA 75”) to require a 3 percent mandatory reduction in employees’ compensation to be contributed to the Trust as an employer contribution from July 1, 2010, through September 3, 2012;

WHEREAS, on July 1, 2010, Taxpayers began withholding the required 3 percent amount and contributing the same to the Trust;

WHEREAS, PA 75 was found to be unconstitutional under the Michigan Constitution by the Michigan Supreme Court;

WHEREAS, MPSERS was further amended by Michigan Public Act 300 of 2012 (“PA 300 of 2012”) to provide the same retiree health benefits as PA 75, and to provide employees with the opportunity to make a one-time irrevocable election to opt out of the future right to receive retiree health benefits;

WHEREAS, pursuant to PA 300 of 2012, as amended by Michigan Public Act 359 of 2012 (“PA 359 of 2012”), employees were permitted to make a one-time irrevocable election during the period beginning September 4, 2012, and ending January 9, 2013, to opt out of the future right to receive retiree health benefits;

WHEREAS, the one-time irrevocable election to opt out of the future right to receive retiree health benefits became effective on the first day of the pay period that began on or after February 1, 2013;

WHEREAS, employees who opted out of the future right to receive retiree health benefits under the Plan are no longer subject to a 3 percent reduction in their compensation;

WHEREAS, employees who did not opt out of the future right to receive retiree health benefits under the Plan continue to be subject to a 3 percent reduction in their compensation for the duration of their employment with Taxpayers;

WHEREAS, Taxpayers and the Commissioner desire to enter into this Agreement to address their tax obligations with respect to employees who did not exercise the one-time irrevocable election to opt out of the future right to receive retiree health benefits under the Plan and who continue to be subject to a 3 percent reduction in their compensation;

WHEREAS, in connection with signing this Agreement, for taxable years 2013 through 2020 for which the period of limitations on claims of credit or refund under I.R.C. § 6511 has not expired, Taxpayers will file a Form W-2c (Corrected Wage and Tax Statement) to reduce the amount of income and wages shown in boxes 1, 3, and 5 for each employee who did not opt out of the future right to receive retiree health benefits under the Plan and whose 3 percent contributions were treated as taxable employee contributions and will inform each affected employee that he or she may file a Form 1040-X (Amended U.S. Individual Income Tax Return) to obtain a refund of the income taxes withheld on the 3 percent contributions;

WHEREAS, the determinations set forth above are hereby agreed to by Taxpayers.

NOW IT IS HEREBY DETERMINED AND AGREED for Federal income tax purposes as follows:

1. For taxable years 2013 through 2026, for employees who did not opt out of the future right to receive retiree health benefits under the Plan and who continue to be subject to a 3 percent reduction in their compensation, amounts deducted from the employees' compensation and contributed to the Trust are treated as employer contributions and are not treated as income under I.R.C. § 106.

2. For taxable years 2013 through 2026, for employees who did not opt out of the future right to receive retiree health benefits under the Plan and who continue to be subject to a 3 percent reduction in their compensation, amounts deducted from the employees' compensation and contributed to the Trust are not treated as "wages" for purposes of FICA taxes under I.R.C. § 3121(a), or income tax withholding under I.R.C. § 3401(a).

3. This Agreement constitutes resolution under the Internal Revenue Code of the specific matters discussed herein. No inferences shall be made with respect to whether this resolution satisfies other Federal or state laws.

4. This Agreement and resolution of the issues herein do not qualify as an examination or inspection under I.R.C. §§ 7602 or 7605(b), or as an audit for purposes of Section 530 of the Revenue Act of 1978.

This matter is final and conclusive except that:

- a. It may be reopened in the event of fraud, malfeasance, or misrepresentation of material fact;
- b. It is subject to the Internal Revenue Code provisions that expressly provide that effect be given to their provisions (including any stated exception under I.R.C. § 7122) notwithstanding any other law or rule of law; and
- c. With respect to a taxable year ending after the date of this Agreement, it is subject to any law enacted after the date of this Agreement that applies to that taxable year.

By signing, the above Parties certify that they have read and agreed to the terms set forth herein.

Taxpayers:

By: Alan Wilk

Date Signed: 11.10.21

Printed Name: W. ALAN WILK

Title: Authorized Representative for Taxpayers

Commissioner of Internal Revenue:

By: Rachel D. Levy

Date Signed: 11/18/2021

Printed Name: Rachel Leiser Levy

Title: Associate Chief Counsel

Employee Benefits, Exempt Organizations and Employment Taxes

**CLOSING AGREEMENT ON FINAL DETERMINATION COVERING SPECIFIC MATTERS
ADDENDUM**

TAXPAYER	EIN
ADAMS TOWNSHIP SCHOOL DISTRICT	38-6001475
ADDISON COMMUNITY SCHOOLS	38-6002386
ADRIAN PUBLIC SCHOOLS	38-6002265
AKRON-FAIRGROVE SCHOOLS	38-6032845
ALANSON PUBLIC SCHOOL	38-6001174
ALBA PUBLIC SCHOOL	38-6000404
ALCONA COMMUNITY SCHOOLS	38-6025261
ALGONAC COMMUNITY SCHOOLS	38-6003526
ALLEGAN AREA EDUCATIONAL SERVICE AGENCY (AAESA)	38-1709220
ALLEGAN PUBLIC SCHOOLS	38-6000273
ALLEN PARK PUBLIC SCHOOLS	38-6004165
ALLENDALE PUBLIC SCHOOLS	38-6003258
ALMA PUBLIC SCHOOLS	38-6001335
ALPENA-MONTMORENCY-ALCONA EDUCATIONAL SERVICE DISTRICT	38-1716000
ANN ARBOR DISTRICT LIBRARY	38-3279782
ASHLEY COMMUNITY SCHOOLS	38-6001353
ATHENS AREA SCHOOLS	38-6000745
ATHERTON COMMUNITY SCHOOLS	38-6001194
ATLANTA COMMUNITY SCHOOLS	38-6002904
AU GRES-SIMS SCHOOL DISTRICT	38-6000413
AUTRAIN-ONOTA PUBLIC SCHOOLS	38-6000266
AVONDALE SCHOOL DISTRICT	38-6003043
BAD AXE PUBLIC SCHOOL DISTRICT	38-6001564
BAHWETING ANISHNABE SCHOOL, INC.	38-3270703
BANGOR TOWNSHIP SCHOOLS	38-6000491
BATH COMMUNITY SCHOOLS	38-6000981
BATTLE CREEK AREA LEARNING CENTER	38-3557166
BATTLE CREEK PUBLIC SCHOOLS	38-6000746
BAY CITY PUBLIC SCHOOLS	38-6000558
BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT	38-1715580
BEAL CITY PUBLIC SCHOOLS	38-6001811
BEAR LAKE SCHOOL DISTRICT	38-6002574
BEAVER ISLAND COMMUNITY SCHOOL	38-2061251
BEAVERTON SCHOOLS	38-6001276
BEDFORD PUBLIC SCHOOLS	38-6002773
BEECHER COMMUNITY SCHOOL DISTRICT	38-6001241
BELDING AREA SCHOOLS	38-6001737
BELLAIRE PUBLIC SCHOOLS	38-6000407
BELLEVUE COMMUNITY SCHOOLS	38-6001088
BENDLE PUBLIC SCHOOLS	38-6001193
BENTLEY COMMUNITY SCHOOL DISTRICT	38-6001196

BERKLEY SCHOOL DISTRICT	38-6003087
BERLIN TOWNSHIP SCHOOL DISTRICT #3	38-6001670
BERRIEN REGIONAL EDUCATION SERVICE AGENCY	38-1714920
BERRIEN SPRINGS PUBLIC SCHOOLS	38-6000658
BIG BAY DE NOC SCHOOL DISTRICT	38-1814895
BIG JACKSON PUBLIC SCHOOL	38-2407184
BIG RAPIDS PUBLIC SCHOOLS	38-6002645
BLISSFIELD COMMUNITY SCHOOLS	38-6025435
BOARD OF EDUCATION - ALPENA CO.	38-6000392
BOARD OF EDUCATION - ANTRIM CO. MANCELONA TOWNSHIP	38-6000409
BOARD OF EDUCATION - BAY CO - PINCONNING AREA SCHOOLS	38-6000544
BOARD OF EDUCATION - BERRIEN CO BRIDGMAN SCHOOL DISTRICT 64	38-6000638
BOARD OF EDUCATION - CALHOUN COUNTY HARPER CREEK SCHOOLS	38-6007620
BOARD OF EDUCATION - CALHOUN COUNTY TEKONSHA COMMUNITY SCHOOLS	38-6000828
BOARD OF EDUCATION - CARROLLTON PUBLIC SCHOOLS	38-6003427
BOARD OF EDUCATION - CITY OF FLINT	38-6001185
BOARD OF EDUCATION - CLARE & ISABELLA COUNTIES	38-6000963
BOARD OF EDUCATION - CLINTON COUNTY - ST. JOHNS PUBLIC SCHOOLS	38-6000990
BOARD OF EDUCATION - DELTA CO. ESCANABA AREA PUBLIC SCHOOLS	38-6001069
BOARD OF EDUCATION - DICKINSON CO - BREITUNG TOWNSHIP SCHOOLS	38-6001080
BOARD OF EDUCATION - FLUSHING COMMUNITY SCHOOLS	38-6001220
BOARD OF EDUCATION - GENESEE MONTROSE COMMUNITY SCHOOL	38-6001240
BOARD OF EDUCATION - GOGEBIC CO DIST 1	38-6001295
BOARD OF EDUCATION - HILLSDALE COUNTY ISD	38-1717621
BOARD OF EDUCATION - INGHAM COUNTY VEVAY TOWNSHIP DISTRICT 11	
MASON PUBLIC SCHOOLS	38-6001646
BOARD OF EDUCATION - IONIA COUNTY PORTLAND PUBLIC SCHOOLS	38-6001739
BOARD OF EDUCATION - IOSCO & ARENAC TAWAS AREA SCHOOLS	38-6018192
BOARD OF EDUCATION - KENT CO WYOMING DISTRICT 7	38-6002132
BOARD OF EDUCATION - KENT COUNTY	38-6002019
BOARD OF EDUCATION - LAKE & NEWAYGO	38-6002152
BOARD OF EDUCATION - LITCHFIELD COMMUNITY SCHOOLS	38-6001451
BOARD OF EDUCATION - MACOMB CO RICHMOND LENOX AND L CASCO TOWNSHIPS	38-6002550
BOARD OF EDUCATION - MIDLAND CO BULLOCK CREEK SCHOOLS	38-6002737
BOARD OF EDUCATION - MT. MORRIS CONSOLIDATED SCHOOL DISTRICT	38-6001233
BOARD OF EDUCATION - NORTH ADAMS-JEROME PUBLIC SCHOOLS	38-1801973
BOARD OF EDUCATION - OAKLAND & WAYNE CO. REDFORD TOWNSHIP DISTRICT 5 (CLARENCEVILLE)	38-6003050
BOARD OF EDUCATION - OAKLAND CO MILFORD TOWNSHIP HURON VALLEY SCHOOLS	38-6003064
BOARD OF EDUCATION - SAGINAW CO CHESANING TOWNSHIP CHESANING UNION SCHOOLS	38-6003433
BOARD OF EDUCATION - SAGINAW CO TITTABAWASSEE TWP FREELAND COMMUNITY SCHOOLS	38-6003496

BOARD OF EDUCATION BENZIE CO	38-1683420
BOARD OF EDUCATION BENZIE COUNTY CENTRAL SCHOOLS	38-1684020
BOARD OF EDUCATION- HURON CO. COLFAX TOWNSHIP SCHOOL DISTRICT 1F	38-6007879
BOARD OF EDUCATION- HURON CO. SIGEL TOWNSHIP SCHOOL DISTRICT 3	38-6001557
BOARD OF EDUCATION- HURON CO. SIGEL TOWNSHIP SCHOOL DISTRICT 4	38-6001558
BOARD OF EDUCATION IONIA CO LAKEWOOD PUBLIC SCHOOLS	38-1687080
BOARD OF EDUCATION- IOSCO COUNTY PLAINFIELD TOWNSHIP HALE AREA SCHOOLS	38-6001758
BOARD OF EDUCATION JACKSON CO. HANOVER TOWNSHIP DISTRICT 18	38-6001847
BOARD OF EDUCATION MASON CO DIST. 1 LUDINGTON AREA SCHOOLS	38-6002612
BOARD OF EDUCATION MASON CO EASTERN SCHOOL	38-6002621
BOARD OF EDUCATION MERIDIAN PUBLIC SCHOOLS	38-6032820
BOARD OF EDUCATION MISSAUKEE CO LAKE CITY AREA SCHOOLS	38-6002767
BOARD OF EDUCATION MISSAUKEE COUNTY RIVERSIDE	38-6002769
BOARD OF EDUCATION MONA SHORES SCHOOLS	38-6034083
BOARD OF EDUCATION MONROE CO IDA TOWNSHIP DISTRICT 1	38-6002800
BOARD OF EDUCATION MONROE COUNTY FRENCHTOWN DIST. 8 JEFFERSON SCHOOLS	38-6002796
BOARD OF EDUCATION MUSKEGON CO MONTAGUE AREA PUBLIC SCHOOLS	38-6002940
BOARD OF EDUCATION OAKLAND CO WATERFORD SCHOOL DISTRICT	38-6003100
BOARD OF EDUCATION OCEANA CO HART PUBLIC SCHOOLS	38-6003143
BOARD OF EDUCATION OCEANA CO PENTWATER TOWNSHIP PENTWATER PUBLIC SCHOOLS	38-6003162
BOARD OF EDUCATION OSCODA COMINS TOWNSHIP FAIRVIEW AREA SCHOOLS	38-6003243
BOARD OF EDUCATION OSCODA COUNTY MIO AUSABLE SCHOOLS	38-6003241
BOARD OF EDUCATION OTTAWA CO COOPERSVILLE AREA PUBLIC SCHOOL	38-6003329
BOARD OF EDUCATION TUSCOLA CO CARO COMMUNITY SCHOOLS	38-6025864
BOARD OF EDUCATION TUSCOLA CO MAYVILLE COMMUNITY SCHOOL DISTRICT 10	38-6025863
BOARD OF EDUCATION VAN BURAN CO DECATUR & HAMILTON	38-6003991
BOARD OF EDUCATION- VERONA TOWNSHIP DISTRICT 1F	38-0351706
BOARD OF EDUCATION WASHENAW & JACKSON CO. MANCHESTER COMMUNITY SCHOOLS	38-6028383
BOARD OF EDUCATION WASHTENAW COUNTY ANN ARBOR PUBLIC SCHOOLS	38-6004028
BOARD OF EDUCATION WASHTENAW COUNTY WAYNE & AUGUSTA TOWNSHIP	38-6004035
BOARD OF EDUCATION WAYNE CO GROSSE POINTE	38-6004169
BOARD OF EDUCATION WAYNE CO RIVERVIEW COMMUNITY SCHOOL DISTRICT	38-6004175
BOARD OF EDUCATION WAYNE CO TRENTON PUBLIC SCHOOLS	38-6004174
BOARD OF EDUCATION WEXFORD CO HANOVER TOWNSHIP	38-6004213
BOARD OF LENAWEЕ CO. MORENCI AREA - MORENCI AREA SCHOOLS	38-6024698
BOIS BLANC PINES SCHOOL DISTRICT	38-6002482
BOYNE CITY PUBLIC SCHOOLS	38-2137553
BOYNE FALLS PUBLIC SCHOOL	38-6000897
BRANDYWINE COMMUNITY SCHOOLS	38-6007893
BRECKENRIDGE COMMUNITY SCHOOLS	38-6001425

BRIDGEPORT-SPAULDING COMMUNITY SCHOOL DISTRICT	38-6003419
BRIGHTON AREA SCHOOLS	38-6007848
BRIMLEY AREA SCHOOLS	38-6000953
BRITTON DEERFIELD SCHOOLS	38-6007847
BROWN CITY COMMUNITY SCHOOLS	38-6003724
BUCHANAN COMMUNITY SCHOOLS	38-6000616
BURR OAK COMMUNITY SCHOOLS	38-6003610
BURT TOWNSHIP SCHOOL	38-6000267
BYRON AREA SCHOOLS	38-6003777
BYRON CENTER PUBLIC SCHOOLS	38-6002004
CADILLAC AREA PUBLIC SCHOOLS	38-6004197
CALEDONIA COMMUNITY SCHOOLS	38-6002005
CALHOUN INTERMEDIATE SCHOOL DISTRICT	38-6062816
CARMAN-AINSWORTH COMMUNITY SCHOOLS	38-6001213
CARNEY-NADEAU PUBLIC SCHOOL	38-6002683
CARSON CITY-CRYSTAL AREA SCHOOLS	38-6002840
CARSONVILLE-PORT SANILAC SCHOOLS	38-6003673
CASS CITY PUBLIC SCHOOLS	38-1979560
CEDAR SPRINGS PUBLIC SCHOOLS	38-6002060
CENTRAL LAKE PUBLIC SCHOOLS	38-6000403
CENTRAL MONTCALM PUBLIC SCHOOL	38-1717780
CENTREVILLE PUBLIC SCHOOLS	38-6003644
CHARLES STEWART MOTT COMMUNITY COLLEGE	38-1914697
CHARLEVOIX PUBLIC SCHOOLS	38-6027952
CHARLEVOIX-EMMET INTERMEDIATE SCHOOL DISTRICT	38-1714461
CHARLOTTE PUBLIC SCHOOLS	38-6001101
CHASSELL TOWNSHIP SCHOOLS	38-6001478
CHEBOYGAN-OTSEGO-PRESQUE ISLE EDUCATIONAL SERVICE DISTRICT	38-1718040
CHELSEA SCHOOL DISTRICT	38-6004124
CHIPPEWA HILLS SCHOOL DISTRICT	38-1854163
CHURCH SCHOOL	38-6001521
CLARE-GLADWIN INTERMEDIATE SCHOOL	38-1714340
CLAWSON PUBLIC SCHOOLS	38-6003093
CLIMAX-SCOTTS COMMUNITY SCHOOLS	38-6001921
CLINTON COMMUNITY SCHOOLS	38-6002284
CLINTON COUNTY RESA	38-6026085
CLIO AREA SCHOOLS	38-6008356
COLDWATER COMMUNITY SCHOOLS	38-6000706
COLEMAN COMMUNITY SCHOOLS	38-6007589
COLOMA COMMUNITY SCHOOLS	38-6000626
COLON COMMUNITY SCHOOLS	38-6003612
COLUMBIA SCHOOL DISTRICT - BOARD OF EDUCATION JACKSON COUNTY	38-6001837
COMSTOCK PARK PUBLIC SCHOOLS	38-6002084
CONCORD COMMUNITY SCHOOLS	38-6001839
COOR INTERMEDIATE SCHOOL DISTRICT	38-1791360

COPPER COUNTRY ISD	38-1718440
CORUNNA PUBLIC SCHOOLS	38-6003785
CRAWFORD AUSABLE SCHOOL DISTRICT	38-6001064
CRAWFORD SCHOOL EXCELSIOR DISTRICT	38-6001962
CREATIVE TECHNOLOGIES ACADEMY	38-3423215
CRESTWOOD SCHOOL DISTRICT	38-6004157
CROSWELL LEXINGTON COMMUNITY SCHOOLS	38-6003721
DA VINCI INSTITUTE	38-3253490
DANVILLE SCHOOLS	38-6001590
DAVISON COMMUNITY SCHOOLS	38-6001203
DEARBORN HEIGHTS SCHOOL DISTRICT #7	38-6004158
DECKERVILLE COMMUNITY SCHOOL	38-6007797
DELTA COLLEGE	38-6034011
DELTA SCHOOLCRAFT INTERMEDIATE SCHOOL DISTRICT	38-1715681
DELTON KELLOGG SCHOOLS	38-6000445
DETOUR AREA SCHOOLS	38-6000943
DEWITT PUBLIC SCHOOLS	38-6001000
DEXTER COMMUNITY SCHOOLS	38-6007821
DICKINSON-IRON INTERMEDIATE SCHOOL DISTRICT	38-1717218
DOLLAR BAY-TAMARACK CITY AREA SCHOOLS	38-6001485
DRYDEN COMMUNITY SCHOOLS	38-6002185
DURAND AREA SCHOOLS	38-1681260
EAST JACKSON COMMUNITY SCHOOLS	38-6001833
EAST JORDAN PUBLIC SCHOOLS	38-2137029
EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT	38-1719560
EASTON TOWNSHIP SCHOOL DISTRICT #6	38-6001694
EASTPOINTE COMMUNITY SCHOOLS	38-6002520
EATON RAPIDS PUBLIC SCHOOLS	38-6001133
EATON REGIONAL EDUCATION SVC AGENCY	38-1712860
EAU CLAIRE PUBLIC SCHOOLS	38-6000668
ECORSE PUBLIC SCHOOL	38-6004162
EDWARDSBURG PUBLIC SCHOOLS	38-6000858
ELK RAPIDS PUBLIC SCHOOLS	38-6000406
ELKTON-PIGEON-BAY PORT LAKER SCHOOLS	38-6035303
ELLSWORTH COMMUNITY SCHOOL	38-6000402
ENGADINE CONSOLIDATED SCHOOLS	38-6002485
ESSEXVILLE-HAMPTON PUBLIC SCHOOLS	38-6000516
EWEN-TROUT CREEK SCHOOL DISTRICT	38-6003204
FARMINGTON PUBLIC SCHOOL DISTRICT	38-6003051
FARWELL AREA SCHOOLS	38-6000978
FENNVILLE PUBLIC SCHOOLS	38-6000341
FENTON AREA PUBLIC SCHOOLS	38-6021099
FERNDALE PUBLIC SCHOOLS	38-6003089
FLAT ROCK COMMUNITY SCHOOLS	38-6004147
FLINT DISTRICT LIBRARY	38-3522288

FOREST AREA COMMUNITY SCHOOLS	38-2073235
FOREST HILLS PUBLIC SCHOOLS	38-6026843
FOREST PARK SCHOOL DISTRICT	38-1849080
FOWLER PUBLIC SCHOOLS	38-6000996
FOWLerville COMMUNITY SCHOOLS	38-6021191
FRANKENMUTH SCHOOL DISTRICT	38-6003438
FRASER PUBLIC SCHOOLS	38-6002514
FREMONT PUBLIC SCHOOLS	38-6003027
FRUITPORT COMMUNITY SCHOOLS	38-6002931
FULTON SCHOOLS	38-6001363
GALESBURG AUGUSTA COMMUNITY SCHOOLS	38-6001925
GARDEN CITY PUBLIC SCHOOLS	38-6004177
GAYLORD COMMUNITY SCHOOLS	38-6003246
GENESEE INTERMEDIATE SCHOOL DISTRICT	38-1714600
GENESEE SCHOOL DISTRICT	38-6001235
GIBRALTAR SCHOOL DISTRICT	38-6004145
GLADWIN COMMUNITY SCHOOLS	38-6001283
GLEN LAKE COMMUNITY SCHOOLS	38-6027969
GLENN PUBLIC SCHOOL	38-6000309
GOGEBIC ONTONAGON INTERMEDIATE SCHOOL DISTRICT	38-1790440
GOODRICH AREA SCHOOLS	38-6001190
GRAND HAVEN AREA PUBLIC SCHOOLS	38-6003290
GRAND LEDGE PUBLIC SCHOOLS	38-6001146
GRAND RAPID CHILD DISCOVERY CENTER	38-3515025
GRAND RAPIDS COMMUNITY COLLEGE	38-2980195
GRANT PUBLIC SCHOOLS	38-6003017
GRATIOT-ISABELLA REGIONAL EDUCATION SERVICE DISTRICT	38-1713020
GREENVILLE PUBLIC SCHOOLS	38-6032604
GROSSE ILE TOWNSHIP SCHOOLS	38-6004168
GROSSE POINTE PUBLIC LIBRARY	38-3184373
GWINN AREA COMMUNITY SCHOOLS	38-6002598
HACKLEY PUBLIC LIBRARY	38-3628257
HAMILTON COMMUNITY SCHOOLS	38-6032032
HANCOCK PUBLIC SCHOOLS	38-6001483
HARBOR BEACH COMMUNITY SCHOOLS	38-6001538
HARBOR SPRINGS PUBLIC SCHOOLS	38-6001172
HARRISON COMMUNITY SCHOOLS	38-6000970
HARTFORD PUBLIC SCHOOLS	38-6004005
HASLETT PUBLIC SCHOOLS	38-6001630
HAZEL PARK SCHOOLS	38-6003088
HENRY FORD ACADEMY	38-3454443
HENRY FORD COLLEGE	20-0027170
HESPERIA COMMUNITY SCHOOLS	38-6003002
HILLMAN COMMUNITY SCHOOL DISTRICT	38-6002905
HILLSDALE COMMUNITY SCHOOLS	38-6001445

HOLT PUBLIC SCHOOL	38-6001589
HOLTON PUBLIC SCHOOLS	38-6002938
HOMER COMMUNITY SCHOOL DISTRICT	38-6000792
HONEY CREEK COMMUNITY SCHOOL	38-3256298
HOPKINS PUBLIC SCHOOLS	38-6000329
HOUGHTON LAKE COMMUNITY SCHOOLS	38-6003399
HOUGHTON-PORTAGE TOWNSHIP SCHOOLS	38-6001486
HUDSON AREA SCHOOLS	38-6026620
HUDSONVILLE PUBLIC SCHOOLS	38-6003289
HURON INTERMEDIATE SCHOOL DISTRICT	38-1714500
HURON SCHOOL DISTRICT	38-6004170
IMLAY CITY COMMUNITY SCHOOLS	38-6002213
INGHAM INTERMEDIATE SCHOOL DISTRICT	38-1737701
INLAND LAKES SCHOOLS	38-6007912
IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT	38-1719581
IONIA PUBLIC SCHOOLS	38-6001695
IONIA TOWNSHIP SCHOOL DISTRICT #2	38-6007567
IOSCO RESA	38-1717460
IRON MOUNTAIN PUBLIC SCHOOLS	38-6001084
IRONWOOD AREA SCHOOLS	38-1851862
ISHPEMING PUBLIC SCHOOL DISTRICT NO. 1	38-6002599
ITHACA PUBLIC SCHOOLS	38-6001368
JACKSON COLLEGE	38-1795703
JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT	38-1710621
JENISON PUBLIC SCHOOLS	38-6008380
JOHANNESBURG-LEWISTON AREA SCHOOLS	38-6037650
JONESVILLE COMMUNITY SCHOOLS	38-6001443
KALAMAZOO PUBLIC SCHOOLS	38-6001929
KALAMAZOO REGIONAL EDUCATIONAL SERVICE AGENCY	38-1709020
KALAMAZOO VALLEY COMMUNITY COLLEGE	38-1850178
KALEVA NORMAN SCHOOL DISTRICT	38-1718441
KEARSLEY COMMUNITY SCHOOL DISTRICT	38-6001237
KELLOGGSVILLE PUBLIC SCHOOLS	38-6002133
KENOWA HILLS PUBLIC SCHOOLS	38-6037576
KENT INTERMEDIATE SCHOOL DISTRICT	38-1712500
KENTWOOD PUBLIC SCHOOLS	38-6032022
KINGSLEY AREA SCHOOLS	38-6001326
KINGSTON COMMUNITY SCHOOLS	38-6003933
LAINGSBURG COMMUNITY SCHOOLS	38-6003828
LAKE FENTON COMMUNITY SCHOOLS	38-6019032
LAKE LINDEN-HUBBELL PUBLIC SCHOOLS	38-6001488
LAKE ORION COMMUNITY SCHOOLS	38-6003075
LAKE SUPERIOR STATE UNIVERSITY	38-1880022
LAKESHORE PUBLIC SCHOOLS	38-6029219
LAKEVIEW COMMUNITY SCHOOLS	38-6025862

LAKEVIEW PUBLIC SCHOOLS	38-6002524
LAKEVIEW SCHOOL DISTRICT	38-6000747
LAKEVILLE COMMUNITY SCHOOLS	38-6024590
L'ANSE AREA SCHOOLS	38-6000435
LANSING SCHOOL DISTRICT	38-6001599
LAPEER COUNTY INTERMEDIATE SCHOOL DISTRICT	38-1716140
LENAWEE INTERMEDIATE SCHOOL DISTRICT	38-1713021
LES CHENEAUX COMMUNITY SCHOOLS	38-6002484
LEWIS CASS INTERMEDIATE SCHOOL DISTRICT	38-1717760
LINDEN COMMUNITY SCHOOLS	38-6021100
LIVINGSTON ESA	38-1714081
LIVONIA PUBLIC SCHOOLS	38-6004173
LOWELL AREA SCHOOLS	38-6002049
MACKINAC ISLAND PUBLIC SCHOOL	38-6002492
MACKINAW CITY PUBLIC SCHOOLS	38-6000930
MADISON SCHOOL DISTRICT	38-6002321
MANISTEE AREA PUBLIC SCHOOLS	38-6002581
MANISTEE INTERMEDIATE SCHOOL DISTRICT	38-1718261
MANISTIQUE AREA SCHOOLS	38-6003763
MANTON CONSOLIDATED SCHOOLS	38-6029234
MAPLE VALLEY SCHOOLS	38-1709540
MAR LEE SCHOOL	38-1693820
MARION PUBLIC SCHOOLS	38-6003225
MARLETTE COMMUNITY SCHOOLS	38-6003731
MARQUETTE AREA PUBLIC SCHOOLS	38-6002594
MARQUETTE-ALGER REGIONAL EDUCATIONAL SERVICE AGENCY	38-1719500
MARSHALL PUBLIC SCHOOLS	38-6000810
MARTIN PUBLIC SCHOOLS	38-6000346
MASON CONSOLIDATED SCHOOLS (MONROE)	38-6008211
MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT	38-1720900
MEMPHIS COMMUNITY SCHOOLS	38-6002551
MENOMINEE AREA PUBLIC SCHOOLS	38-6002675
MENOMINEE COUNTY ISD	38-1717561
MERRILL COMMUNITY SCHOOL DISTRICT	38-6003444
MESICK CONSOLIDATED SCHOOLS	38-6004220
MICHIGAN CENTER SCHOOL DISTRICT	38-6001857
MICHIGAN TECHNOLOGICAL UNIVERSITY	38-6005955
MID MICHIGAN COLLEGE	38-1812272
MID PENINSULA SCHOOL DISTRICT	38-2147080
MIDLAND COUNTY EDUCATIONAL SERVICE AGENCY	38-1739040
MIDLAND PUBLIC SCHOOLS	38-6002734
MILAN AREA SCHOOLS	38-6022728
MILLINGTON COMMUNITY SCHOOLS	38-6003934
MONROE COUNTY COMMUNITY COLLEGE	38-6096311
MONROE PUBLIC SCHOOLS	38-6002820

MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT	38-1715342
MONTCALM BOARD OF EDUCATION	38-6002874
MORAN TOWNSHIP SCHOOL DISTRICT	38-6002488
MORLEY STANWOOD COMMUNITY SCHOOLS	38-6031979
MT. PLEASANT PUBLIC SCHOOLS	38-6001814
MUNISING PUBLIC SCHOOLS	38-6000270
MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT	36-1717461
MUSKEGON CITY PUBLIC SCHOOLS	38-6002960
MUSKEGON HEIGHTS PUBLIC SCHOOL ACADEMY SYSTEM	46-0557412
NAPOLEON COMMUNITY SCHOOLS	38-6001864
NEGAUNEE PUBLIC SCHOOLS	38-6002593
NEW BUFFALO AREA SCHOOLS	38-6000645
NEW HAVEN COMMUNITY SCHOOLS	38-6002527
NEW LOTHROP AREA PUBLIC SCHOOLS	38-6003795
NEWAYGO COUNTY RESA	38-1717623
NEWAYGO PUBLIC SCHOOL DISTRICT	38-6002990
NICE COMMUNITY SCHOOL DISTRICT	38-1982096
NILES COMMUNITY SCHOOLS	38-6000646
NORTH BRANCH AREA SCHOOLS	38-6002241
NORTH DICKINSON COUNTY SCHOOL	38-1798840
NORTH HURON SCHOOLS	38-6001509
NORTH MUSKEGON PUBLIC SCHOOLS	38-6002922
NORTH STAR MONTESSORI ACADEMY	38-3357436
NORTHERN MICHIGAN UNIVERSITY	38-6029206
NORTHPORT PUBLIC SCHOOL	38-6002261
NORTHVIEW PUBLIC SCHOOLS	38-6034876
NORTHWEST SCHOOL DISTRICT	38-6022725
NORTHWESTERN MICHIGAN COLLEGE	38-6027348
NORWAY-VULCAN AREA SCHOOLS	38-1741860
NOTTAWA COMMUNITY SCHOOL	38-6034424
NOVI COMMUNITY SCHOOL DISTRICT	38-6003067
OAKLAND SCHOOLS	38-1713563
OAKRIDGE PUBLIC SCHOOLS	38-1714401
OKEMOS PUBLIC SCHOOLS	38-6001631
OLIVET COMMUNITY SCHOOLS	38-6025861
ONAWAY AREA COMMUNITY SCHOOLS	38-6003371
ONEKAMA CONSOLIDATED SCHOOL DISTRICT	38-6002588
ONSTED COMMUNITY SCHOOLS	38-6002281
ONTONAGON AREA SCHOOL DISTRICT	38-6003205
ORCHARD VIEW SCHOOLS	38-6002949
OTSEGO PUBLIC SCHOOLS	38-6000355
OTTAWA AREA INTERMEDIATE SCHOOL DISTRICT	39-1709520
OUTLOOK ACADEMY	05-0526309
OVID-ELSIE AREA SCHOOLS	38-1746020
OWENDALE GAGETOWN AREA SCHOOLS	38-6001500

OWOSSO PUBLIC SCHOOLS	38-6003809
OXFORD COMMUNITY SCHOOLS	38-6003081
PECK COMMUNITY SCHOOL	38-6003693
PELLSTON PUBLIC SCHOOLS	38-6001178
PENNFIELD SCHOOLS	38-6000821
PERRY PUBLIC SCHOOLS	38-6003818
PEWAMO-WESTPHALIA SCHOOLS	38-6034044
PICKFORD PUBLIC SCHOOLS	38-6000947
PINCKNEY COMMUNITY SCHOOLS	38-6002465
PINE RIVER AREA SCHOOLS	38-1786700
PITTSFORD AREA SCHOOLS	38-6001457
PLAINWELL COMMUNITY SCHOOLS	38-6000316
POTTERVILLE PUBLIC SCHOOLS	38-6001093
POWELL TOWNSHIP SCHOOL DISTRICT	38-6002604
PUBLIC SCHOOLS OF CALUMET, LAURIUM AND KEWEENAW	38-6001476
PUBLIC SCHOOLS OF PETOSKEY	38-6001179
RAVENNA PUBLIC SCHOOLS	38-6002961
REED CITY AREA PUBLIC SCHOOLS	38-6003232
REESE PUBLIC SCHOOLS	38-6003890
REETHS-PUFFER SCHOOLS	38-1816725
RELEVANT ACADEMY OF EATON COUNTY	27-1726728
REPUBLIC-MICHIGAMME SCHOOLS	38-6002605
RISING STARS ACADEMY	36-4733810
RIVERSIDE SCHOOL HAGAR TOWNSHIP 6	38-6000636
ROCHESTER COMMUNITY SCHOOLS	38-6003042
ROCKFORD PUBLIC SCHOOLS	38-6001986
ROMEO COMMUNITY SCHOOLS	38-6002495
ROMULUS COMMUNITY SCHOOLS	38-6004189
ROSCOMMON AREA PUBLIC SCHOOLS	38-6003395
ROYAL OAK SCHOOLS	38-6003085
RUDYARD AREA SCHOOLS	38-6000950
SAGINAW CITY SCHOOLS	38-6003462
SAGINAW INTERMEDIATE SCHOOL DISTRICT	38-1708761
SAGINAW TOWNSHIP COMMUNITY SCHOOLS	38-6032446
SALINE AREA SCHOOLS	38-6019575
SAND CREEK COMMUNITY SCHOOLS	38-6002320
SANDUSKY COMMUNITY SCHOOLS	38-6003755
SANILAC INTERMEDIATE SCHOOL DISTRICT	38-1719102
SARANAC COMMUNITY SCHOOLS	38-6001680
SAULT STE. MARIE AREA PUBLIC SCHOOLS	38-6000948
SCHOOL DISTRICT OF THE CITY OF EAST LANSING	38-6001600
SCHOOL DISTRICT OF THE CITY OF HAMTRAMCK	38-6004194
SCHOOL DISTRICT OF THE CITY OF HARPER WOODS	38-6004167
SCHOOL DISTRICT OF THE CITY OF LINCOLN PARK	38-6004172
SCHOOL DISTRICT OF THE CITY OF PONTIAC	38-6003035

SCHOOL DISTRICT OF THE CITY OF RIVER ROUGE	38-6004161
SCHOOL DISTRICT OF THE CITY OF WYANDOTTE	38-6004195
SCHOOLCRAFT COMMUNITY SCHOOLS	38-6001955
SHEPHERD PUBLIC SCHOOLS	38-6001780
SHIAWASSEE REGIONAL EDUCATION SERVICE DISTRICT	38-1711620
SODUS TOWNSHIP SCHOOL DISTRICT #5	38-6000685
SOUTH REDFORD SCHOOL DISTRICT	38-6004187
SOUTHFIELD PUBLIC SCHOOLS	38-6003094
SOUTHGATE COMMUNITY SCHOOL DISTRICT	38-6004164
SOUTHWESTERN MICHIGAN COLLEGE	38-1786120
SPARTA AREA SCHOOLS	38-6002095
SPRING LAKE PUBLIC SCHOOLS	38-6003347
SPRINGPORT PUBLIC SCHOOLS	38-6001894
ST. CHARLES COMMUNITY SCHOOLS	38-6003470
ST. IGNACE AREA SCHOOLS	38-1883630
ST. JOSEPH COUNTY INTERMEDIATE SCHOOL DISTRICT	38-1715180
ST. LOUIS PUBLIC SCHOOLS	38-6001334
STANDISH-STERLING	38-6029821
STANTON TOWNSHIP PUBLIC SCHOOL DISTRICT	38-6001489
STEPHENSON AREA PUBLIC SCHOOLS	38-6033974
STOCKBRIDGE COMMUNITY SCHOOLS	38-6001640
SUPERIOR CENTRAL SCHOOL	38-2748967
SUTTONS BAY PUBLIC SCHOOLS	38-6002263
SWAN VALLEY SCHOOL DISTRICT	38-1818100
SWARTZ CREEK COMMUNITY SCHOOLS	38-6001232
TAHQUAMENON AREA SCHOOLS	38-6002480
TECUMSEH PUBLIC SCHOOLS	38-6002382
THE DEARBORN ACADEMY	38-3348338
THREE LAKES ACADEMY	26-3872276
THREE RIVERS COMMUNITY SCHOOLS	38-6003639
TRAVERSE BAY AREA INTERMEDIATE SCHOOL DISTRICT	38-1723020
TRAVERSE CITY AREA PUBLIC SCHOOLS	38-6001332
TRI COUNTY AREA SCHOOLS	38-6002892
TUSCOLA INTERMEDIATE SCHOOL DISTRICT	38-1714342
UBLY COMMUNITY SCHOOLS	38-6001494
UNIONVILLE SEBEWAING AREA SCHOOLS	38-6001543
UTICA COMMUNITY SCHOOLS - BOARD OF EDUCATION MACOMB COUNTY	
SHELBY TOWNSHIP DISTRICT 1 FRL	38-6002552
VAN BUREN PUBLIC SCHOOLS	38-6004192
VANDERCOOK LAKE PUBLIC SCHOOLS	38-6001895
VESTABURG COMMUNITY SCHOOL	38-6002896
WAKEFIELD-MARENISCO SCHOOL DISTRICT	38-6001300
WALDRON AREA SCHOOLS	38-6001474
WALKERVILLE PUBLIC SCHOOLS	38-6027331
WALLED LAKE CONSOLIDATED SCHOOL DISTRICT	38-6003049

WASHTENAW COMMUNITY COLLEGE	38-1784300
WASHTENAW INTERMEDIATE SCHOOL DISTRICT	38-1717462
WATERFORD MONTESSORI ACADEMY	45-5401030
WATERSMEET TOWNSHIP SCHOOL DISTRICT	38-6001301
WATERVLIET PUBLIC SCHOOLS	38-6000690
WAVERLY COMMUNITY SCHOOLS	38-6034865
WAYLAND UNION SCHOOLS	38-6000391
WAYNE RESA	38-1909530
WAYNE-WESTLAND COMMUNITY SCHOOLS	38-6004180
WEBBERVILLE COMMUNITY SCHOOLS	38-6001598
WELLS TOWNSHIP SCHOOL DISTRICT	38-6002610
WEST BLOOMFIELD SCHOOL DISTRICT	38-6007700
WEST BRANCH-ROSE CITY AREA SCHOOLS	38-1797720
WEST IRON COUNTY PUBLIC SCHOOLS	38-1850679
WEST OTTAWA PUBLIC SCHOOLS	38-6032447
WEST SHORE EDUCATIONAL SERVICE DISTRICT	38-1722100
WESTWOOD COMMUNITY SCHOOL DISTRICT	38-6004159
WEXFORD MISSAUKEE INTERMEDIATE SCHOOL DISTRICT	38-6028526
WHITE CLOUD PUBLIC SCHOOLS	38-6003034
WHITEFISH TOWNSHIP SCHOOLS	38-6000955
WHITEFORD AGRICULTURAL SCHOOLS	38-6023800
WHITEHALL DISTRICT SCHOOLS	38-6002973
WHITMORE LAKE PUBLIC SCHOOLS	38-6004080
WILLARD PUBLIC LIBRARY	38-3211873
WILLIAMSTON COMMUNITY SCHOOLS	38-6007795
WOLVERINE COMMUNITY SCHOOLS	38-6025440
WOODHAVEN-BROWNSTOWN SCHOOL DISTRICT	38-1872437
WOODLAND PARK ACADEMY	38-3269004
YPSILANTI COMMUNITY SCHOOLS	38-1805562
ZEELAND PUBLIC SCHOOLS	38-6003307