**Section 2500.70 Distributions**

a) *Distributions made from* an account in *the Pool may be made directly to the eligible educational institution, directly to a vendor, in the form of a check payable to both the designated beneficiary and the institution or vendor, directly to the designated beneficiary or account owner, or in any other manner that is permissible under section 529 of the Code.* [15 ILCS 505/16.5(i)]

b) *Funds contained in* an *account may be rolled over into* other eligible Illinois programs, including *an eligible ABLE account* (see 15 ILCS 505/16.6) *or another qualified tuition program,* *to the extent permitted by section 529 of the Code*.

c) The Treasurer will comply with all reporting requirements regarding distributions under section 529 of the Code.

(Source: Amended at 46 Ill. Reg. 3183, effective February 8, 2022)