

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

**Part I Contributions to an Edvest or Tomorrow's Scholar college savings account**

Section A – Owners of the Edvest or Tomorrow's Scholar College Savings Account

**1** Name of account beneficiary: Last \_\_\_\_\_ First \_\_\_\_\_  
**2** Amount you contributed to the account for 2024 . . . . . **2** \_\_\_\_\_ .00

Section B – Persons Other Than the Account Owner

**3** Name and address of account owner: Last \_\_\_\_\_ First \_\_\_\_\_  
Address \_\_\_\_\_

**4** Name of account beneficiary: Last \_\_\_\_\_ First \_\_\_\_\_  
**5** Amount you contributed to the account for 2024 . . . . . **5** \_\_\_\_\_ .00

Section C – Allowable Subtraction

**6** Add lines 2 and 5 . . . . . **6** \_\_\_\_\_ .00  
**7** Enter \$5,000 (\$2,500 if you are married and filing a separate return) . . . . . **7** \_\_\_\_\_ .00  
**8** Enter the smaller of line 6 or 7 . . . . . **8** \_\_\_\_\_ .00  
**9** Carryover from 2023 Schedule CS (see instructions) . . . . . **9** \_\_\_\_\_ .00  
**10** Allowable subtraction. Add lines 8 and 9 (see instructions for further limitations). Do not enter more than \$5,000 (\$2,500 if married and filing a separate return.) Also complete Part II . . . . . **10** \_\_\_\_\_ .00

Section D – Total Amount Contributed to Account for 2014-2024

**11** Amount contributed to the account **by others** for 2024 . . . . . **11** \_\_\_\_\_ .00  
**12** Amount contributed to the account for 2014-2023 (from line 13 of **2023** Schedule CS) . . . . . **12** \_\_\_\_\_ .00  
**13** Add lines 2, 11, and 12. This is the total amount contributed to the account for 2014-2024 . . . . **13** \_\_\_\_\_ .00

**Part II Eligible carryover**

**14** Amount you contributed to the accounts for 2024. Enter amount from line 6 . . . . . **14** \_\_\_\_\_ .00  
**15** Amount from line 10 . . . . . **15** \_\_\_\_\_ .00  
**16** Carryover to future years. Subtract line 15 from line 14. If line 15 is more than line 14, enter - 0-. Also complete Part V . . . . . **16** \_\_\_\_\_ .00

**Part III Withdrawals within 365 days of deposit**

**17** Using a first-in, first-out method, did you withdraw an amount in 2024 from an Edvest or Tomorrow's Scholar account within 365 days of a contribution to the account (see instructions)?  
**a** If yes, enter the amount deposited and withdrawn within 365 days . . . . . **17a** \_\_\_\_\_ .00  
**b** Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income. This amount must be included in income (see the instructions) . . . . . **17b** \_\_\_\_\_ .00  
**c** Subtract line 17b from line 17a. This is the amount of carryover that must be reduced. Complete Part V . . . . . **17c** \_\_\_\_\_ .00

**Part IV – See next page**

See instructions for completing form.



Name	Social Security Number
Account Beneficiary: Last name	First name

**Part IV Distributions from a college savings account rolled over or not used for qualified education expenses**

Section A – Distribution Not Used for Qualified Higher Education Expenses

**18** Who received the distribution check (*check one*):

- Account owner (Name of owner \_\_\_\_\_ )
- Account beneficiary (Name of beneficiary \_\_\_\_\_ )

<b>19</b> If the owner or beneficiary was subject to a federal penalty for 2024 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses . . . . .	<b>19</b>	.00
<b>20</b> Amount contributed to the account for 2014 – 2024 from line 13 . . . . .	<b>20</b>	.00
<b>21</b> Amount claimed as a subtraction for 2014 – 2024 by all contributors . . . . .	<b>21</b>	.00
<b>22</b> Enter the smaller of line 19, 20, or 21. Add this amount to your (owner’s) Wisconsin income . . . . .	<b>22</b>	.00
<b>23</b> If line 19 is greater than line 22, subtract line 22 from line 19. Any carryover must be reduced by this amount. Complete Part V . . . . .	<b>23</b>	.00

Section B – Rollover to another state’s qualified tuition program (complete lines 24-26)

<b>24</b> If, during 2024, you rolled over an amount into another state’s qualified tuition program, enter the amount rolled over . . . . .	<b>24</b>	.00
<b>25</b> Enter the portion of the amount on line 24 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income . . . . .	<b>25</b>	.00
<b>26</b> Subtract line 25 from line 24. This is the amount of carryover that must be reduced. Complete Part V . . . . .	<b>26</b>	.00

Section C – Rollover to a qualified ABLE account (complete lines 27-31)

<b>27</b> If, during 2024, you rolled over an amount into a qualified ABLE account, enter the amount rolled over . . . . .	<b>27</b>	.00
<b>28</b> Exclusion amount . . . . .	<b>28</b>	18000.00
<b>29</b> Subtract line 28 from line 27. If -0- or less, enter -0- on lines 29 and 30, and go to line 31. You do not have to add an amount to Wisconsin income . . . . .	<b>29</b>	.00
<b>30</b> Enter the portion of the amount on line 29 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income ( <i>see instructions</i> ) . . . . .	<b>30</b>	.00
<b>31</b> Subtract line 30 from line 27. This is the amount of carryover that must be reduced. Complete Part V . . . . .	<b>31</b>	.00

Section D – Rollover to Roth IRA (complete lines 32-39)

<b>32</b> If, during 2024, you rolled over an amount into a Roth IRA, enter the amount rolled over . . . . .	<b>32</b>	.00
<b>33</b> Exclusion amount ( <i>see instructions</i> ) . . . . .	<b>33</b>	.00
<b>34</b> Subtract line 33 from line 32. If -0- or less, enter -0- on lines 34 and 35, and go to line 36. You do not have to add an amount to Wisconsin income . . . . .	<b>34</b>	.00
<b>35</b> Enter the portion of the amount on line 34 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income ( <i>see instructions</i> ) . . . . .	<b>35</b>	.00
<b>36</b> Subtract line 35 from line 32. This is the amount of carryover that must be reduced. Complete Part V . . . . .	<b>36</b>	.00
<b>37</b> Prior year qualified Roth rollovers. Enter -0- for 2024 . . . . .	<b>37</b>	.00
<b>38</b> Qualified Roth rollovers from any other sec. 529 plan during 2024 ( <i>see instructions</i> ) . . . . .	<b>38</b>	.00
<b>39</b> Total qualified Roth rollovers. Add lines 37 and 38 to the smaller of line 32 or 33 . . . . .	<b>39</b>	.00



Name		Social Security Number
Account Beneficiary:	Last name	First name

**Part V Computation of Carryover from 2024 to 2025**

<b>40</b> Carryover from line 37 of <b>2023</b> Schedule CS	<b>40</b>	.00
<b>41</b> Carryover from line 16 of <b>2024</b> Schedule CS	<b>41</b>	.00
<b>42</b> Add amounts on lines 40 and 41	<b>42</b>	.00
<b>43</b> Enter the following amounts from this 2024 Schedule CS		
<b>a</b> line 9	<b>43a</b>	.00
<b>b</b> line 17c	<b>43b</b>	.00
<b>c</b> line 23	<b>43c</b>	.00
<b>d</b> line 26	<b>43d</b>	.00
<b>e</b> line 31	<b>43e</b>	.00
<b>f</b> line 36	<b>43f</b>	.00
<b>44</b> Add the amounts on lines 43a through 43f	<b>44</b>	.00
<b>45</b> Subtract line 44 from line 42. This is your carryover to 2025	<b>45</b>	.00