### Part I  Owners of the Edvest or Tomorrow’s Scholar college savings account

Section A – Allowable Subtraction

<table>
<thead>
<tr>
<th>Name of account beneficiary: Last</th>
<th>First</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Amount you contributed to the account for 2019</td>
<td>2 .00</td>
</tr>
<tr>
<td>3 Enter $3,280 ($1,640 if married filing separate or a divorced parent)</td>
<td>3 .00</td>
</tr>
<tr>
<td>4 Enter the smaller of line 2 or line 3</td>
<td>4 .00</td>
</tr>
<tr>
<td>5 Carryover (see instructions)</td>
<td>5 .00</td>
</tr>
</tbody>
</table>

6 **Allowable subtraction.** Add lines 4 and 5 (see instructions for further limitations). Do not enter more than $3,280 ($1,640 if married filing separate or a divorced parent) 6 .00

Section B – Eligible Carryover

7 Carryover to future years. Subtract line 6 from line 2. If line 6 is more than line 2, enter -0-. Also complete Part V 7 .00

Section C – Total Amount Contributed to Account for 2014 – 2019

8 Amount contributed to the account by others for 2019 8 .00

9 Amount contributed to the account for 2014 - 2018 (from line 10 of 2018 Schedule CS) 9 .00

10 Add lines 2, 8, and 9. This is the total amount contributed to the account for 2014 – 2019 10 .00

### Part II  Persons other than the account owner

Section A – Allowable Subtraction

11 Name and address of account owner

12 Name of account beneficiary: Last | First

13 Amount you contributed to the account for 2019 13 .00

14 Enter $3,280 ($1,640 if married filing separate or a divorced parent) 14 .00

15 Enter the smaller of line 13 or line 14 15 .00

16 Carryover (see instructions) 16 .00

17 **Allowable subtraction.** Add lines 15 and 16 (see instructions for further limitations). Do not enter more than $3,280 ($1,640 if married filing separate or a divorced parent) 17 .00

Section B – Eligible Carryover

18 Carryover to future years. Subtract line 17 from line 13. If line 17 is more than line 13, enter -0-. Also complete Part V 18 .00

### Part III  Withdrawals within 365 days of deposit

19 Using a first-in, first-out method, did you withdraw an amount in 2019 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   a If yes, enter the amount deposited and withdrawn within 365 days 19a .00

   b Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income.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) 19b .00

   c Subtract line 19b from line 19a. This is the amount of carryover that must be reduced. Complete Part V 19c .00

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Part IV – See next page
**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**

20 Who received the distribution check (check one):

- Account owner (Name of owner __________________________) 
- Account beneficiary (Name of beneficiary __________________________) 

21 If the owner or beneficiary was subject to a federal penalty for 2019 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses: 21 ________ .00

22 Amount contributed to the account for 2014 – 2019 from line 10: 22 ________ .00

23 Amount claimed as a subtraction for 2014 – 2019 by all contributors: 23 ________ .00

24 Enter the smaller of line 21, 22, or 23. Add this amount to your (owner's) Wisconsin income: 24 ________ .00

25 If line 21 is greater than line 24, subtract line 24 from line 21. Any carryover must be reduced by this amount. Complete Part V: 25 ________ .00

**Section B - Rollover to another state's qualified tuition program (complete lines 26-28)**

26 If, during 2019, you rolled over an amount into another state's qualified tuition program, enter the amount rolled over: 26 ________ .00

27 Enter the portion of the amount on line 26 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: 27 ________ .00

28 Subtract line 27 from line 26. This is the amount of carryover that must be reduced. Complete Part V: 28 ________ .00

**Section C - Rollover to a qualified ABLE account (complete lines 29-33)**

29 If, during 2019, you rolled over an amount into a qualified ABLE account, enter the amount rolled over: 29 ________ .00

30 Exclusion amount: 30 ________ 15000.00

31 Subtract line 30 from line 29. If -0- or less, enter -0- and do not complete lines 32 and 33. You do not have to add an amount to Wisconsin income: 31 ________ .00

32 Enter the portion of the amount on line 31 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 (see instructions): 32 ________ .00

33 Subtract line 32 from line 29. This is the amount of carryover that must be reduced. Complete Part V: 33 ________ .00

**Part V - Computation of Carryover from 2019 to 2020**

34 Carryover from line 39 of 2018 Schedule CS: 34 ________ .00

35 Carryover from line 7 or line 18 of 2019 Schedule CS: 35 ________ .00

36 Add amounts on lines 34 and 35: 36 ________ .00

37 Enter the following amounts from this 2019 Schedule CS:

a. lines 5 or 16: 37a ________ .00
b. line 19c: 37b ________ .00
c. line 25: 37c ________ .00
d. line 28: 37d ________ .00
e. line 33: 37e ________ .00

38 Add the amounts on lines 37a through 37e: 38 ________ .00

39 Subtract line 38 from line 36. This is your carryover to 2020: 39 ________ .00