

Name	Social Security Number
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**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 2022 ..... **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 2022 ..... **5** \_\_\_\_\_ .00

Section C – Allowable Subtraction

**6** Add lines 2 and 5 ..... **6** \_\_\_\_\_ .00

**7** Enter \$3,560 (\$1,780 if married filing separate or a divorced parent) ..... **7** \_\_\_\_\_ .00

**8** Enter the smaller of line 6 or 7 ..... **8** \_\_\_\_\_ .00

**9** Carryover (see instructions) ..... **9** \_\_\_\_\_ .00

**10** Allowable subtraction. Add lines 8 and 9 (see instructions for further limitations). Do not enter more than \$3,560 (\$1,780 if married filing separate or a divorced parent.) Also complete Part II. **10** \_\_\_\_\_ .00

Section D – Total Amount Contributed to Account for 2014-2022

**11** Amount contributed to the account **by others** for 2022 ..... **11** \_\_\_\_\_ .00

**12** Amount contributed to the account for 2014-2021 (from line 10 of **2021** Schedule CS) ..... **12** \_\_\_\_\_ .00

**13** Add lines 2, 11, and 12. This is the total amount contributed to the account for 2014-2022 .... **13** \_\_\_\_\_ .00

**Part II Eligible carryover**

**14** Amount you contributed to the accounts for 2022. 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 2022 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**a** If yes, enter the amount deposited and withdrawn within 365 days .....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**b** Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income.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

See instructions for completing form.

**Part IV – See next page**



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 2022 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 – 2022 from line 13	<b>20</b>	.00
<b>21</b> Amount claimed as a subtraction for 2014 – 2022 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 2022, 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 2022, 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>	16000.00
<b>29</b> Subtract line 28 from line 27. If -0- or less, enter -0- and do not complete lines 30 and 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

**Part V Computation of Carryover from 2022 to 2023**

<b>32</b> Carryover from line 39 of <b>2021</b> Schedule CS	<b>32</b>	.00
<b>33</b> Carryover from line 16 of <b>2022</b> Schedule CS	<b>33</b>	.00
<b>34</b> Add amounts on lines 32 and 33	<b>34</b>	.00
<b>35</b> Enter the following amounts from this 2022 Schedule CS		
<b>a</b> line 9 _____ <b>35a</b>	.00	
<b>b</b> line 17c _____ <b>35b</b>	.00	
<b>c</b> line 23 _____ <b>35c</b>	.00	
<b>d</b> line 26 _____ <b>35d</b>	.00	
<b>e</b> line 31 _____ <b>35e</b>	.00	
<b>36</b> Add the amounts on lines 35a through 35e	<b>36</b>	.00
<b>37</b> Subtract line 36 from line 34. This is your carryover to 2023	<b>37</b>	.00

