## Schedule CS

Department of Revenue

Wisconsin (Edvest and Tomorrow's Scholar)

2024

File with Wisconsin Form 1 or 1NPR

**College Savings Accounts** 

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 .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 .00 Section C – Allowable Subtraction .00 **6** Add lines 2 and 5 ...... .00 .00 9 Carryover from 2023 Schedule CS (see instructions) .00 10 Allowable subtraction. Add lines 8 and 9 (see instructions for further limitations). Do not enter .00 more than \$5,000 (\$2,500 if married and filing a separate return.) Also complete Part II . . . . . . 10 Section D – Total Amount Contributed to Account for 2014-2024 .00 .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 Part II Eligible carryover .00 .00 16 Carryover to future years. Subtract line 15 from line 14. If line 15 is more than line 14, enter - 0-. .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)? .00 **b** Enter the portion of the amount withdrawn that was previously claimed as a subtraction .00 Subtract line 17b from line 17a. This is the amount of carryover that must be reduced. .00

Part IV - See next page



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Name	So	ocial Security Number	
Acco	NUMBER OF THE PROPERTY OF THE		
	ount Last First Sticiary: name name		
Pa	rt IV Distributions from a college savings account rolled over or not use	d for qualified educa	tion 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		
19	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		.00
20	Amount contributed to the account for 2014 – 2024 from line 13		
	Amount claimed as a subtraction for 2014 – 2024 by all contributors		
	Enter the smaller of line 19, 20, or 21. Add this amount to your (owner's) Wisconsin ir		
	If line 19 is greater than line 22, subtract line 22 from line 19. Any carryover must be by this amount. Complete Part V	reduced	.00
	Section B – Rollover to another state's qualified tuition program (complete lines 24	4-26)	
24	If, during 2024, you rolled over an amount into another state's qualified tuition prograenter the amount rolled over	am, <b>24</b>	.00
<u>25</u>	Enter the portion of the amount on line 24 that was previously claimed as a Wiscons subtraction from income by yourself and other contributors to the account. This amount be added to your Wisconsin income	ount must	.00
26	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)		
27	If, during 2024, you rolled over an amount into a qualified ABLE account, enter the a rolled over		.00
28	Exclusion amount	·	
	Subtract line 28 from line 27. If -0- or less, enter -0- on lines 29 and 30, and go to lin do not have to add an amount to Wisconsin income	e 31. You	
	Enter the portion of the amount on line 29 that was previously claimed as a Wiscons subtraction from income by yourself and other contributors to the account. This amo be added to your Wisconsin income (see instructions)	unt must	.00
31	Subtract line 30 from line 27. This is the amount of carryover that must be reduced. Our Part V		.00
	Section D – Rollover to Roth IRA (complete lines 32-39)		
32	If, during 2024, you rolled over an amount into a Roth IRA, enter the amount rolled o	over <b>32</b>	.00
33	Exclusion amount (see instructions)	33	.00
34	Subtract line 33 from line 32. If -0- or less, enter -0- on lines 34 and 35, and go to lindo not have to add an amount to Wisconsin income	ne 36. You <b>34</b>	.00
<u>35</u>	Enter the portion of the amount on line 34 that was previously claimed as a Wiscons subtraction from income by yourself and other contributors to the account. This amo be added to your Wisconsin income (see instructions)	unt must	.00
36	Subtract line 35 from line 32. This is the amount of carryover that must be reduced. C Part V	Complete	.00
37	Prior year qualified Roth rollovers. Enter -0- for 2024	37	.00
	Qualified Roth rollovers from any other sec. 529 plan during 2024 (see instructions)		
	Total qualified Roth rollovers. Add lines 37 and 38 to the smaller of line 32 or 33		



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