

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 _____)

19 If the owner or beneficiary was subject to a federal penalty for 2025 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses	19	.00
20 Amount contributed to the account for 2014 – 2025 from line 13	20	.00
21 Amount claimed as a subtraction for 2014 – 2025 by all contributors	21	.00
22 Enter the smaller of line 19, 20, or 21. Add this amount to your (owner's) Wisconsin income	22	.00
23 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	23	.00

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

24 If, during 2025, you rolled over an amount into another state's qualified tuition program, enter the amount rolled over	24	.00
25 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	25	.00
26 Subtract line 25 from line 24. This is the amount of carryover that must be reduced. Complete Part V	26	.00

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

27 If, during 2025, you rolled over an amount into a qualified ABLE account, enter the amount rolled over	27	.00
28 Exclusion amount	28	19000.00
29 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	29	.00
30 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>)	30	.00
31 Subtract line 30 from line 27. This is the amount of carryover that must be reduced. Complete Part V	31	.00

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

32 If, during 2025, you rolled over an amount into a Roth IRA, enter the amount rolled over	32	.00
33 Exclusion amount (<i>see instructions</i>)	33	.00
34 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	34	.00
35 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>)	35	.00
36 Subtract line 35 from line 32. This is the amount of carryover that must be reduced. Complete Part V	36	.00
37 Prior year qualified Roth rollovers. Enter amount from line 39 of 2024 Schedule CS	37	.00
38 Qualified Roth rollovers from any other sec. 529 plan during 2025 (<i>see instructions</i>)	38	.00
39 Total qualified Roth rollovers. Add lines 37 and 38 to the smaller of line 32 or 33	39	.00



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Part V Computation of Carryover from 2025 to 2026

40 Carryover from line 45 of 2024 Schedule CS	40	.00
41 Carryover from line 16 of 2025 Schedule CS	41	.00
42 Add amounts on lines 40 and 41	42	.00
43 Enter the following amounts from this 2025 Schedule CS		
a line 9	43a	.00
b line 17c	43b	.00
c line 23	43c	.00
d line 26	43d	.00
e line 31	43e	.00
f line 36	43f	.00
44 Add the amounts on lines 43a through 43f	44	.00
45 Subtract line 44 from line 42. This is your carryover to 2026	45	.00