Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

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Schedule **CS**

Wisconsin Department of Revenue

College Savings Accounts (Edvest and Tomorrow's Scholar)

File with Wisconsin Form 1 or 1NPR

2025

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 2025 . . . 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 2025 . . . 5 .00

Section C – Allowable Subtraction

6 Add lines 2 and 5 . . . 6 .00

7 Enter $5,130 ($2,560 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 2024 Schedule CS *(see instructions)* . . . 9 .00

10 **Allowable subtraction.** Add lines 8 and 9 *(see instructions for further limitations)*. Do not enter more than $5,130 ($2,560 if married and filing a separate return.) Also complete Part II . . . 10 .00

Section D – Total Amount Contributed to Account for 2014-2025

11 Amount contributed to the account ***by others*** for 2025 . . . 11 .00

12 Amount contributed to the account for 2014-2024 (from line 13 of **2024** Schedule CS) . . . 12 .00

13 Add lines 2, 11, and 12. This is the total amount contributed to the account for 2014-2025 . . . 13 .00

See instructions for completing form.

Part II Eligible carryover

14 Amount you contributed to the accounts for 2025. 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 2025 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a If yes, enter the amount deposited and withdrawn within 365 days .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b Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income.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

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 *(see instructions)* . . . **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 *(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 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 *(see instructions)* . . . **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 *(see instructions)* . . . **38** .00

39 Total qualified Roth rollovers. Add lines 37 and 38 to the smaller of line 32 or 33 . . . **39** .00

Part V – See next page

Name	Social Security Number

Account Beneficiary:	Last name	First name

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