

SCHEDULE CS

Wisconsin
Department of Revenue

**College Savings Accounts
(EdVest and Tomorrow's Scholar)**

File with Wisconsin Form 1 or 1NPR

2014

Name _____	Social Security Number _____
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Part I Owners of the EdVest or Tomorrow's Scholar account

Section A – Allowable Subtraction

1 Name of account beneficiary _____				
2 Amount you contributed to the account for 2014	2	_____		.00
3 Fill in \$3,050 (\$1,520 if married filing separate or a divorced parent) . . .	3	_____	.00	
4 Allowable subtraction. Fill in the smaller of line 2 or line 3 (see instructions for further limitations)	4	_____		.00

Section B – Eligible Carryover

5 Carryover to future years. Subtract line 4 from line 2				5 _____ .00
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Section C – Total Amount Contributed to Account for 2014

6 Amount contributed to the account by others for 2014				6 _____ .00
7 Add amounts on lines 2 and 6. This is the total amount contributed to the account for 2014	7	_____		.00

Part II Persons other than the account owner

Section A – Allowable Subtraction

8 Name and address of account owner _____				
9 Name of account beneficiary _____				
10 Amount you contributed to the account for 2014	10	_____		.00
11 Fill in \$3,050 (\$1,520 if married filing separate or a divorced parent) . .	11	_____	.00	
12 Allowable subtraction. Fill in the smaller of line 10 or 11 (see instructions for further limitations) . .	12	_____		.00

Section B – Eligible Carryover

13 Carryover to future years. Subtract line 12 from line 10				13 _____ .00
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Part III Distributions from a college savings account not used for qualified education expenses or rollovers

Section A – Distribution Not Used for Qualified Higher Education Expenses

14 Who received the distribution check (check one):				
<input type="checkbox"/> account owner (Name of owner _____)				
<input type="checkbox"/> account beneficiary (Name of beneficiary _____)				
15 If the owner or beneficiary was subject to a federal penalty because a distribution received on or after June 1, 2014, was not used for qualified higher education expenses, fill in the amount of the distribution not used for qualified higher education expenses	15	_____		.00
16 Amount you (owner) and any other persons contributed to the account for 2014	16	_____		.00
17 Fill in the smaller of line 15 or line 16. Add this amount to your (owner's) Wisconsin income . . .	17	_____		.00

Section B – Rollover to another state's qualified tuition program (complete lines 14 and 18-19)

18 If, on or after June 1, 2014, you rolled over an amount into another state's qualified tuition program, fill in the amount rolled over				18 _____ .00
19 Fill in the portion of the amount on line 18 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	19	_____		.00

See instructions for completing form.

