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| 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 2023 **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 2023 **5** _____ .00

Section C – Allowable Subtraction

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

7 Enter \$3,860 (\$1,930 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 \$3,860 (\$1,930 if married filing separate or a divorced parent.) Also complete Part II. **10** _____ .00

Section D – Total Amount Contributed to Account for 2014-2023

11 Amount contributed to the account **by others** for 2023 **11** _____ .00

12 Amount contributed to the account for 2014-2022 (from line 13 of **2022** Schedule CS) **12** _____ .00

13 Add lines 2, 11, and 12. This is the total amount contributed to the account for 2014-2023 **13** _____ .00

Part II Eligible carryover

14 Amount you contributed to the accounts for 2023. 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 2023 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a If yes, enter the amount deposited and withdrawn within 365 days **17a** _____ .00

b Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income.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

See instructions for completing form.



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| 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 _____)

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| 19 If the owner or beneficiary was subject to a federal penalty for 2023 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 – 2023 from line 13 | 20 | .00 |
| 21 Amount claimed as a subtraction for 2014 – 2023 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)

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| 24 If, during 2023, 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)

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| 27 If, during 2023, you rolled over an amount into a qualified ABLE account, enter the amount rolled over | 27 | .00 |
| 28 Exclusion amount | 28 | 17000.00 |
| 29 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 | 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 |

Part V Computation of Carryover from 2023 to 2024

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| 32 Carryover from line 37 of 2022 Schedule CS | 32 | .00 |
| 33 Carryover from line 16 of 2023 Schedule CS | 33 | .00 |
| 34 Add amounts on lines 32 and 33 | 34 | .00 |
| 35 Enter the following amounts from this 2023 Schedule CS | | |
| a line 9 _____ 35a | | .00 |
| b line 17c _____ 35b | | .00 |
| c line 23 _____ 35c | | .00 |
| d line 26 _____ 35d | | .00 |
| e line 31 _____ 35e | | .00 |
| 36 Add the amounts on lines 35a through 35e | 36 | .00 |
| 37 Subtract line 36 from line 34. This is your carryover to 2024 | 37 | .00 |

