

SCHEDULE CS

Wisconsin
Department of Revenue

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

File with Wisconsin Form 1 or 1NPR

2015

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: Last _____ First _____	
2 Amount you contributed to the account for 2015	2 _____ .00
3 Fill in \$3,100 (\$1,550 if married filing separate or a divorced parent)	3 _____ .00
4 Fill in the smaller of line 2 or line 3	4 _____ .00
5 Carryover (see instructions)	5 _____ .00
6 Allowable subtraction. Add lines 4 and 5 (see instructions for further limitations). Do not fill in more than \$3,100 (\$1,550 if married filing separate or a divorced parent)	6 _____ .00

Section B – Eligible Carryover

7 Carryover to future years. Subtract line 6 from line 2. If line 6 is more than line 2, fill in zero (-0-). Also complete Part V	7 _____ .00
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Section C – Total Amount Contributed to Account for 2014 and 2015

8 Amount contributed to the account by others for 2015	8 _____ .00
9 Amount contributed to the account for 2014 (from line 7 of 2014 Schedule CS)	9 _____ .00
10 Add lines 2, 8, and 9. This is the total amount contributed to the account for 2014 and 2015 ...	10 _____ .00

Part II Persons other than the account owner

Section A – Allowable Subtraction

11 Name and address of account owner _____	
12 Name of account beneficiary: Last _____ First _____	
13 Amount you contributed to the account for 2015	13 _____ .00
14 Fill in \$3,100 (\$1,550 if married filing separate or a divorced parent)	14 _____ .00
15 Fill in the smaller of line 13 or line 14	15 _____ .00
16 Carryover (see instructions)	16 _____ .00
17 Allowable subtraction. Add lines 15 and 16 (see instructions for further limitations). Do not fill in more than \$3,100 (\$1,550 if married filing separate or a divorced parent)	17 _____ .00

Section B – Eligible Carryover

18 Carryover to future years. Subtract line 17 from line 13. If line 17 is more than line 13, fill in zero (-0-). Also complete Part V	18 _____ .00
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Part III Withdrawals within 365 days of deposit

19 Using a first-in, first-out method, did you withdraw an amount in 2015 from an Edvest or Tomorrow's Scholar account within 365 days of a contribution to the account (see instructions)?	
a If yes, fill in the amount deposited and withdrawn within 365 day	19a _____ .00
b Fill in 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)	19b _____ .00
c Subtract line 19b from line 19a. This is the amount of carryover that must be reduced. Complete Part V	19c _____ .00

See instructions for completing form.



Part IV – Continued on next page

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

20 Who received the distribution check (check one):

account owner (Name of owner _____)

account beneficiary (Name of beneficiary)

21 If the owner or beneficiary was subject to a federal penalty for 2015 because a

22	Amount contributed to the account for 2014 and 2015 from line 10	22	.00
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23. Amount claimed as a subtraction for 2014 and 2015 by all contributors	23	.00
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24 Fill in the smaller of line 21, 22, or line 23. Add this amount to your (owner's) Wisconsin income **24** .00

25 If line 21 is greater than line 24, subtract line 24 from line 21. Any carryover must be reduced

Country	Year	Population (millions)	Urban population (millions)	Urban population (%)	Population density (per sq km)	Population density (per sq mile)
Algeria	1990	10.1	5.1	50.5	166	430
Algeria	2000	11.5	6.1	53.0	183	475
Algeria	2010	12.8	7.0	54.7	197	511
Algeria	2020	14.0	7.8	55.7	207	538
Algeria	2030	15.0	8.5	56.7	217	563
Algeria	2040	15.8	9.1	57.6	224	581
Algeria	2050	16.5	9.6	58.2	229	593
Algeria	2060	17.1	10.0	58.5	232	600
Algeria	2070	17.6	10.3	58.5	234	604
Algeria	2080	18.0	10.6	58.9	236	608
Algeria	2090	18.3	10.8	59.0	237	611
Algeria	2100	18.6	11.0	59.1	238	613
Algeria	2110	18.8	11.1	59.1	239	615
Algeria	2120	19.0	11.2	59.0	240	617
Algeria	2130	19.1	11.3	59.1	241	619
Algeria	2140	19.2	11.4	59.3	242	621
Algeria	2150	19.3	11.5	59.5	243	623
Algeria	2160	19.4	11.6	59.6	244	625
Algeria	2170	19.5	11.7	59.7	245	627
Algeria	2180	19.6	11.8	59.8	246	629
Algeria	2190	19.7	11.9	59.9	247	631
Algeria	2200	19.8	12.0	60.1	248	633
Algeria	2210	19.9	12.1	60.3	249	635
Algeria	2220	20.0	12.2	60.5	250	637
Algeria	2230	20.1	12.3	60.7	251	639
Algeria	2240	20.2	12.4	60.9	252	641
Algeria	2250	20.3	12.5	61.1	253	643
Algeria	2260	20.4	12.6	61.3	254	645
Algeria	2270	20.5	12.7	61.5	255	647
Algeria	2280	20.6	12.8	61.7	256	649
Algeria	2290	20.7	12.9	61.9	257	651
Algeria	2300	20.8	13.0	62.1	258	653
Algeria	2310	20.9	13.1	62.3	259	655
Algeria	2320	21.0	13.2	62.5	260	657
Algeria	2330	21.1	13.3	62.7	261	659
Algeria	2340	21.2	13.4	62.9	262	661
Algeria	2350	21.3	13.5	63.1	263	663
Algeria	2360	21.4	13.6	63.3	264	665
Algeria	2370	21.5	13.7	63.5	265	667
Algeria	2380	21.6	13.8	63.7	266	669
Algeria	2390	21.7	13.9	63.9	267	671
Algeria	2400	21.8	14.0	64.1	268	673
Algeria	2410	21.9	14.1	64.3	269	675
Algeria	2420	22.0	14.2	64.5	270	677
Algeria	2430	22.1	14.3	64.7	271	679
Algeria	2440	22.2	14.4	64.9	272	681
Algeria	2450	22.3	14.5	65.1	273	683
Algeria	2460	22.4	14.6	65.3	274	685
Algeria	2470	22.5	14.7	65.5	275	687
Algeria	2480	22.6	14.8	65.7	276	689
Algeria	2490	22.7	14.9	65.9	277	691
Algeria	2500	22.8	15.0	66.1	278	693
Algeria	2510	22.9	15.1	66.3	279	695
Algeria	2520	23.0	15.2	66.5	280	697
Algeria	25					

26 If, during 2015, you rolled over an amount into another state's qualified tuition program:

27 Fill in the portion of the amount on line 26 that was previously claimed as a Wisconsin

28 Subtract line 27 from line 26. This is the amount of carryover that must be reduced

29 Carryover from line 5 or line 13 of 2014 Schedule CS	29	.00
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30	Carryover from line 7 or line 18 of 2015 Schedule CS	30	.00
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31	Add amounts on lines 29 and 30	31	.00
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32 Fill in the following amounts from this 2015 Schedule CS

a lines 5 or 16 _____ **32a** _____ .00

b line 19c	32b	.00
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6 line 25	32c	.00
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d line 28	32d	.00
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33	Add the amounts on lines 32a through 32d	33	.00
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34	Subtract line 33 from line 31. This is your carryover to 2016	34	00
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