

**SCHEDULE CS**

Wisconsin  
Department of Revenue

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

File with Wisconsin Form 1 or 1NPR

**2017**

Name	Social Security Number
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**Part I Owners of the Edvest or Tomorrow's Scholar account**

Section A – Allowable Subtraction

<u>1</u> Name of account beneficiary: Last _____ First _____	
<u>2</u> Amount you contributed to the account for 2017 .....	<u>2</u> _____ .00
<u>3</u> Fill in \$3,140 (\$1,570 if married filing separate or a divorced parent) .....	<u>3</u> _____ .00
<u>4</u> Fill in the smaller of line 2 or line 3 .....	<u>4</u> _____ .00
<u>5</u> Carryover (see instructions) .....	<u>5</u> _____ .00
<u>6</u> <b>Allowable subtraction.</b> Add lines 4 and 5 (see instructions for further limitations). Do not fill in more than \$3,140 (\$1,570 if married filing separate or a divorced parent) .....	
	<u>6</u> _____ .00

Section B – Eligible Carryover

<u>7</u> 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 .....	<u>7</u> _____ .00
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Section C – Total Amount Contributed to Account for 2014 – 2017

<u>8</u> Amount contributed to the account <b>by others</b> for 2017 .....	<u>8</u> _____ .00
<u>9</u> Amount contributed to the account for 2014 - 2016 (from line 10 of <b>2016</b> Schedule CS) .....	<u>9</u> _____ .00
<u>10</u> Add lines 2, 8, and 9. This is the total amount contributed to the account for 2014 – 2017 .....	<u>10</u> _____ .00

**Part II Persons other than the account owner**

Section A – Allowable Subtraction

<u>11</u> Name and address of account owner _____	
<u>12</u> Name of account beneficiary: Last _____ First _____	
<u>13</u> Amount you contributed to the account for 2017 .....	<u>13</u> _____ .00
<u>14</u> Fill in \$3,140 (\$1,570 if married filing separate or a divorced parent) .....	<u>14</u> _____ .00
<u>15</u> Fill in the smaller of line 13 or line 14 .....	<u>15</u> _____ .00
<u>16</u> Carryover (see instructions) .....	<u>16</u> _____ .00
<u>17</u> <b>Allowable subtraction.</b> Add lines 15 and 16 (see instructions for further limitations). Do not fill in more than \$3,140 (\$1,570 if married filing separate or a divorced parent) .....	
	<u>17</u> _____ .00

Section B – Eligible Carryover

<u>18</u> 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 .....	<u>18</u> _____ .00
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**Part III Withdrawals within 365 days of deposit**

<u>19</u> Using a first-in, first-out method, did you withdraw an amount in 2017 from an Edvest or Tomorrow's Scholar account within 365 days of a contribution to the account (see instructions)?	
<u>a</u> If yes, fill in the amount deposited and withdrawn within 365 days .....	<u>19a</u> _____ .00
<u>b</u> 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) .....	<u>19b</u> _____ .00
<u>c</u> Subtract line 19b from line 19a. This is the amount of carryover that must be reduced. Complete Part V .....	<u>19c</u> _____ .00

See instructions for completing form.



**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
**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 2017 because a distribution was not used for qualified higher education expenses, fill in the amount of the distribution not used for qualified higher education expenses **21** \_\_\_\_\_ .00

**22** Amount contributed to the account for 2014 – 2017 from line 10 **22** \_\_\_\_\_ .00

**23** Amount claimed as a subtraction for 2014 – 2017 by all contributors **23** \_\_\_\_\_ .00

**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 by this amount. Complete Part V **25** \_\_\_\_\_ .00

Section B – Rollover to another state's qualified tuition program (complete lines 26-28)

**26** If, during 2017, you rolled over an amount into another state's qualified tuition program, fill in the amount rolled over **26** \_\_\_\_\_ .00

**27** Fill in the portion of the amount on line 26 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 **27** \_\_\_\_\_ .00

**28** Subtract line 27 from line 26. This is the amount of carryover that must be reduced. Complete Part V **28** \_\_\_\_\_ .00

**Part V Computation of Carryover from 2017 to 2018**

**29** Carryover from line 34 of **2016** Schedule CS **29** \_\_\_\_\_ .00

**30** Carryover from line 7 or line 18 of **2017** Schedule CS **30** \_\_\_\_\_ .00

**31** Add amounts on lines 29 and 30 **31** \_\_\_\_\_ .00

**32** Fill in the following amounts from this 2017 Schedule CS

a lines 5 or 16 _____	<b>32a</b>	_____ .00
b line 19c _____	<b>32b</b>	_____ .00
c line 25 _____	<b>32c</b>	_____ .00
d line 28 _____	<b>32d</b>	_____ .00

**33** Add the amounts on lines 32a through 32d **33** \_\_\_\_\_ .00

**34** Subtract line 33 from line 31. This is your carryover to 2018 **34** \_\_\_\_\_ .00

