

Name

Social Security Number

Part I Owners of the Edvest or Tomorrow's Scholar college savings accountSection A – Allowable Subtraction

- 1** Name of account beneficiary: Last First
- 2** Amount you contributed to the account for 2019 **2** .00
- 3** Enter \$3,280 (\$1,640 if married filing separate or a divorced parent) **3** .00
- 4** Enter 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 enter more than \$3,280 (\$1,640 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, enter -0-. Also complete Part V **7** .00

Section C – Total Amount Contributed to Account for 2014 – 2019

- 8** Amount contributed to the account **by others** for 2019 **8** .00
- 9** Amount contributed to the account for 2014 - 2018 (from line 10 of **2018** Schedule CS) **9** .00
- 10** Add lines 2, 8, and 9. This is the total amount contributed to the account for 2014 – 2019 **10** .00

Part II Persons other than the account ownerSection 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 2019 **13** .00
- 14** Enter \$3,280 (\$1,640 if married filing separate or a divorced parent) **14** .00
- 15** Enter 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 enter more than \$3,280 (\$1,640 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, enter -0-. Also complete Part V **18** .00

Part III Withdrawals within 365 days of deposit

- 19** Using a first-in, first-out method, did you withdraw an amount in 2019 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- a** If yes, enter the amount deposited and withdrawn within 365 days **19a** .00
- b** Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income.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) **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 – 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 2019 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses **21** .00

22 Amount contributed to the account for 2014 – 2019 from line 10 **22** .00

23 Amount claimed as a subtraction for 2014 – 2019 by all contributors **23** .00

24 Enter the smaller of line 21, 22, or 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 2019, you rolled over an amount into another state's qualified tuition program, enter the amount rolled over **26** .00

27 Enter 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

Section C – Rollover to a qualified ABLE account (complete lines 29-33)

29 If, during 2019, you rolled over an amount into a qualified ABLE account, enter the amount rolled over **29** .00

30 Exclusion amount **30** 15000.00

31 Subtract line 30 from line 29. If -0- or less, enter -0- and do not complete lines 32 and 33. You do not have to add an amount to Wisconsin income **31** .00

32 Enter the portion of the amount on line 31 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*) **32** .00

33 Subtract line 32 from line 29. This is the amount of carryover that must be reduced. Complete Part V **33** .00

Part V Computation of Carryover from 2019 to 2020

34 Carryover from line 39 of **2018** Schedule CS **34** .00

35 Carryover from line 7 or line 18 of **2019** Schedule CS **35** .00

36 Add amounts on lines 34 and 35 **36** .00

37 Enter the following amounts from this 2019 Schedule CS

a lines 5 or 16 _____	37a	.00
b line 19c _____	37b	.00
c line 25 _____	37c	.00
d line 28 _____	37d	.00
e line 33 _____	37e	.00

38 Add the amounts on lines 37a through 37e **38** .00

39 Subtract line 38 from line 36. This is your carryover to 2020 **39** .00

