

**SCHEDULE CS**

Wisconsin  
Department of Revenue

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

File with Wisconsin Form 1 or 1NPR

**2016**

Name	Social Security Number
------	------------------------

**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 2016 .....	<u>2</u>						.00
<u>3</u> Fill in \$3,100 (\$1,550 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 \$3,100 (\$1,550 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
------------------------------------------------------------------------------------------------------------------------------------------------	----------	--	--	--	--	--	-----

Section C – Total Amount Contributed to Account for 2014 – 2016

<u>8</u> Amount contributed to the account <b>by others</b> for 2016 .....	<u>8</u>						.00
<u>9</u> Amount contributed to the account for 2014 and 2015 (from line 10 of <b>2015</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 – 2016 .....	<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 2016 .....	<u>13</u>						.00
<u>14</u> Fill in \$3,100 (\$1,550 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 \$3,100 (\$1,550 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
-----------------------------------------------------------------------------------------------------------------------------------------------------	-----------	--	--	--	--	--	-----

**Part III Withdrawals within 365 days of deposit**

<u>19</u> Using a first-in, first-out method, did you withdraw an amount in 2016 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 – Continued on 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 \_\_\_\_\_ )

<b>21</b> If the owner or beneficiary was subject to a federal penalty for 2016 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	<b>21</b>	.00
<b>22</b> Amount contributed to the account for 2014 – 2016 from line 10	<b>22</b>	.00
<b>23</b> Amount claimed as a subtraction for 2014 – 2016 by all contributors	<b>23</b>	.00
<b>24</b> Fill in the smaller of line 21, 22, or line 23. Add this amount to your (owner's) Wisconsin income	<b>24</b>	.00
<b>25</b> 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	<b>25</b>	.00

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

<b>26</b> If, during 2016, you rolled over an amount into another state's qualified tuition program, fill in the amount rolled over	<b>26</b>	.00
<b>27</b> 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	<b>27</b>	.00
<b>28</b> Subtract line 27 from line 26. This is the amount of carryover that must be reduced. Complete Part V	<b>28</b>	.00

**Part V Computation of Carryover from 2016 to 2017**

<b>29</b> Carryover from line 34 of <b>2015</b> Schedule CS	<b>29</b>	.00
<b>30</b> Carryover from line 7 or line 18 of <b>2016</b> Schedule CS	<b>30</b>	.00
<b>31</b> Add amounts on lines 29 and 30	<b>31</b>	.00
<b>32</b> Fill in the following amounts from this 2016 Schedule CS		
<b>a</b> lines 5 or 16	<b>32a</b>	.00
<b>b</b> line 19c	<b>32b</b>	.00
<b>c</b> line 25	<b>32c</b>	.00
<b>d</b> line 28	<b>32d</b>	.00
<b>33</b> Add the amounts on lines 32a through 32d	<b>33</b>	.00
<b>34</b> Subtract line 33 from line 31. This is your carryover to 2017	<b>34</b>	.00

