

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 _____)

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)

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)

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

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

