



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 \_\_\_\_\_ )

<b>19</b> If the owner or beneficiary was subject to a federal penalty for 2024 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses . . . . .	<b>19</b>	.00
<b>20</b> Amount contributed to the account for 2014 – 2024 from line 13 . . . . .	<b>20</b>	.00
<b>21</b> Amount claimed as a subtraction for 2014 – 2024 by all contributors . . . . .	<b>21</b>	.00
<b>22</b> Enter the smaller of line 19, 20, or 21. Add this amount to your (owner’s) Wisconsin income . . . . .	<b>22</b>	.00
<b>23</b> 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 . . . . .	<b>23</b>	.00

Section B – Rollover to another state’s qualified tuition program (complete lines 24-26)

<b>24</b> If, during 2024, you rolled over an amount into another state’s qualified tuition program, enter the amount rolled over . . . . .	<b>24</b>	.00
<b>25</b> 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 . . . . .	<b>25</b>	.00
<b>26</b> Subtract line 25 from line 24. This is the amount of carryover that must be reduced. Complete Part V . . . . .	<b>26</b>	.00

Section C – Rollover to a qualified ABLE account (complete lines 27-31)

<b>27</b> If, during 2024, you rolled over an amount into a qualified ABLE account, enter the amount rolled over . . . . .	<b>27</b>	.00
<b>28</b> Exclusion amount . . . . .	<b>28</b>	18000.00
<b>29</b> Subtract line 28 from line 27. If -0- or less, enter -0- on lines 29 and 30, and go to line 31. You do not have to add an amount to Wisconsin income . . . . .	<b>29</b>	.00
<b>30</b> 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> ) . . . . .	<b>30</b>	.00
<b>31</b> Subtract line 30 from line 27. This is the amount of carryover that must be reduced. Complete Part V . . . . .	<b>31</b>	.00

Section D – Rollover to Roth IRA (complete lines 32-39)

<b>32</b> If, during 2024, you rolled over an amount into a Roth IRA, enter the amount rolled over . . . . .	<b>32</b>	.00
<b>33</b> Exclusion amount ( <i>see instructions</i> ) . . . . .	<b>33</b>	.00
<b>34</b> Subtract line 33 from line 32. If -0- or less, enter -0- on lines 34 and 35, and go to line 36. You do not have to add an amount to Wisconsin income . . . . .	<b>34</b>	.00
<b>35</b> Enter the portion of the amount on line 34 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> ) . . . . .	<b>35</b>	.00
<b>36</b> Subtract line 35 from line 32. This is the amount of carryover that must be reduced. Complete Part V . . . . .	<b>36</b>	.00
<b>37</b> Prior year qualified Roth rollovers. Enter -0- for 2024 . . . . .	<b>37</b>	.00
<b>38</b> Qualified Roth rollovers from any other sec. 529 plan during 2024 ( <i>see instructions</i> ) . . . . .	<b>38</b>	.00
<b>39</b> Total qualified Roth rollovers. Add lines 37 and 38 to the smaller of line 32 or 33 . . . . .	<b>39</b>	.00



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**Part V Computation of Carryover from 2024 to 2025**

<b>40</b> Carryover from line 37 of <b>2023</b> Schedule CS	<b>40</b>	.00
<b>41</b> Carryover from line 16 of <b>2024</b> Schedule CS	<b>41</b>	.00
<b>42</b> Add amounts on lines 40 and 41	<b>42</b>	.00
<b>43</b> Enter the following amounts from this 2024 Schedule CS		
<b>a</b> line 9	<b>43a</b>	.00
<b>b</b> line 17c	<b>43b</b>	.00
<b>c</b> line 23	<b>43c</b>	.00
<b>d</b> line 26	<b>43d</b>	.00
<b>e</b> line 31	<b>43e</b>	.00
<b>f</b> line 36	<b>43f</b>	.00
<b>44</b> Add the amounts on lines 43a through 43f	<b>44</b>	.00
<b>45</b> Subtract line 44 from line 42. This is your carryover to 2025	<b>45</b>	.00