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## Homestead Credit Fact Sheet 1116

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The homestead credit program is designed to soften the impact of property taxes and rent on persons with lower incomes. A homestead credit claim may be filed using [Schedule H](#) or [Schedule H-EZ](#).

This fact sheet provides a general overview of the qualifications for claiming the credit, which schedule to file, and the credit computation. Detailed information is available in the [instructions](#) for Schedules H and H-EZ. Nothing in this fact sheet replaces or changes any provisions of Wisconsin tax law, administrative rules, or court decisions.

### Qualifications

You may be able to claim homestead credit if:

- You occupied and owned or rented a home, apartment, or other dwelling that is subject to Wisconsin property taxes during 2022.
- You are a legal resident of Wisconsin for all of 2022.
- You are 18 years of age or older on December 31, 2022.
- Your household income was less than \$24,680 for 2022.
- You meet one of the following conditions:
  - You (or your spouse, if married) have earned income during the year.
  - You (or your spouse, if married) are disabled. (See definition of "disabled" in the Schedule H instructions.)
  - You (or your spouse, if married) are 62 years of age or older at the end of 2022.
- You cannot be claimed as a dependent for the year on someone else's federal income tax return. (**Note:** This qualification does not apply if you are 62 years of age or older on December 31, 2022.)
- You (and your spouse, if married) will not claim farmland preservation credit for 2022 or the veterans and surviving spouses property tax credit based on 2022 property taxes.
- You did not live for the entire year in housing that is exempt from property taxes. (**Note:** Property owned by a municipal housing authority is not considered tax-exempt for homestead credit purposes if that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you should check with your rental manager.)
- You did not, at the time of filing a claim, live in a nursing home and receive Title XIX medical assistance.
- You are not filing a claim on behalf of a person after their death.
- You have not received Wisconsin Works (W2) payments of any amount or county relief payments of \$400 or more for all 12 months of 2022.

**Note:** If you received any amount of a Wisconsin Works (W2) payment in 2022 or county relief payments of \$400 or more for any month in 2022, your property taxes and rent have to be reduced by one-twelfth for each month you received any of these benefits.

## Which Schedule to File

You may be able to file Schedule H-EZ if:

- You (and your spouse, if married) have taxable and nontaxable income only from wages, interest and dividends, unemployment compensation, pensions and annuities (including social security benefits), alimony and child support, cash public assistance, and gambling winnings.
- You (and your spouse, if married) did not repay any amount during 2022 that was included as nontaxable household income on a prior year's homestead credit claim.
- You did not become married or divorced during 2022.
- Your home was used only for personal purposes while you lived there during 2022 (for example, no rental or business use).
- Your home was located on one acre of land or less.
- You did not sell your home during 2022.
- Your spouse (if you are married) was a legal resident of Wisconsin for all of 2022 and you resided with your spouse all year.
- If you are married, you and your spouse did not maintain separate homes during 2022 (including one spouse in a nursing home).

All other claims for homestead credit must be filed using Schedule H.

## Credit Computation

The credit is based on the relationship of household income to the amount of property taxes and rent. The maximum credit allowed is \$1,168.

Household income includes all taxable and certain nontaxable income, less a deduction of \$500 for each qualifying dependent. If household income is \$24,680 or more, no credit is available.

Property taxes are those levied for 2022, regardless of when they are paid. Rent includes only those amounts actually paid during 2022.

## Additional Information or Comments

- Visit the department's [website](#) for electronic versions of all Wisconsin tax forms and publications
- Email your questions or comments to [DORHomesteadCredit@wisconsin.gov](mailto:DORHomesteadCredit@wisconsin.gov)
- Contact our Customer Service Bureau at (608) 266-2486
- More information is also available on our website under [Common Questions](#)

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of January 11, 2023: subch. VIII of ch. 71, Wis. Stats., and ch. Tax 14, Wis. Adm. Code

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

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