

**SCHEDULE H Wisconsin homestead credit claim**

**1995**

Place label here or print

|                                  |                        |                        |  |
|----------------------------------|------------------------|------------------------|--|
| Your last name                   | First name and initial | Social security number | Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 1995<br><input type="checkbox"/> City of _____<br><input type="checkbox"/> Village of _____<br><input type="checkbox"/> Town of _____<br>County of _____<br>Daytime telephone number (____) _____ |
| Spouse's last name               | First name and initial | Social security number |  |
| Home address (number and street) |                        |                        |  |
| City or post office              | State                  | Zip code               |  |

**Questions** Questions 1-8 must be answered. See pages 2 and 3 If your spouse was age 65 or over, check here

- 1 What was your age as of December 31, 1995? (if you were under 18, you do not qualify for homestead credit for 1995) 1  Fill in age
- 2 Were you a legal resident of Wisconsin for all of 1995? (see page 2; if "no," you do not qualify) 2  Yes  No
- 3 Were you claimed or will you be claimed as a dependent on someone else's 1995 federal income tax return? (if "yes" and you were under age 62 on December 31, 1995, you do not qualify) 3  Yes  No
- 4 a. Are you now living in a nursing home? (if "yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) 4a  Yes  No  
 b. If "yes," are you receiving medical assistance under Title XIX? (if both 4a and 4b are "yes," you do not qualify) 4b  Yes  No
- 5 a. Was your home for 1995 located on more than one acre of land? 5a  Yes  No  
 b. If "yes," was your home part of a farm? (if 5a is "yes" and 5b is "no," complete Schedule 2 on back of this claim) 5b  Yes  No
- 6 Was your home used for nonhomestead or nonfarm purposes in 1995? (if "yes," see Schedule 3 on back of this claim) 6  Yes  No
- 7 a. Did you become married  or divorced  in 1995? (if "yes," fill in date \_\_\_\_\_; see pages 9 and 10) 7a  Yes  No  
 b. If married, did you and your spouse maintain separate homes on December 31, 1995? (if "yes," see page 9) 7b  Yes  No
- 8 Did you receive any AFDC or general relief during 1995? (if "yes," complete Schedule 4 on back of this claim) 8  Yes  No

**Household Income** Include all 1995 income as listed below. If married, include the incomes of both spouses. See page 3

- 9 If you and/or your spouse are filing or already filed a 1995 Wisconsin income tax return, fill in your Wisconsin income from the tax return. If you already filed it, attach a copy marked "Duplicate" 9 \_\_\_\_\_
- 10 If you or you and your spouse are not filing a 1995 Wisconsin income tax return, fill in total taxable income on lines 10a and b
  - a. Wages \_\_\_\_\_ + Interest \_\_\_\_\_ + Dividends \_\_\_\_\_ = 10a \_\_\_\_\_
  - b. Additional items of taxable income (attach a list showing types and amounts) 10b \_\_\_\_\_
- 11 Other household income. Fill in all income from the sources listed. Do not include amounts filled in on line 9 or 10
  - a. Income adjustments. Complete Schedule 1 on back of this claim 11a \_\_\_\_\_
  - b. Unemployment compensation 11b \_\_\_\_\_
  - c. Social security, SSI, and railroad retirement benefits, including amounts deducted for Medicare premiums 11c \_\_\_\_\_
  - d. Nontaxable scholarships, fellowships, grants, and military compensation or cash benefits 11d \_\_\_\_\_
  - e. Pensions and annuities, including IRA, Keogh, and SEP distributions, veterans' pensions, and disability payments 11e \_\_\_\_\_
  - f. Workers' compensation, income continuation, and loss of time insurance 11f \_\_\_\_\_
  - g. Support money and maintenance payments (court ordered) 11g \_\_\_\_\_
  - h. AFDC, general relief, and other cash public assistance. Complete Schedule 4 on back of this claim 11h \_\_\_\_\_
- 12 a. Subtotal — Add lines 9 through 11h 12a \_\_\_\_\_  
 b. Number of qualifying dependents—do not count yourself or your spouse (see page 5) \_\_\_\_\_ x \$250 = 12b \_\_\_\_\_  
 c. Household income — Subtract line 12b from line 12a (if \$19,154 or more, no credit is allowed) 12c \_\_\_\_\_

**Taxes and/or Rent** If you received AFDC or general relief, see Schedule 5 and enter reduced taxes/rent on line 15

- 13 Homeowners — Fill in the allowable 1995 taxes on your homestead - see pages 6 to 8 13 \_\_\_\_\_
- 14 Renters — Fill in the allowable rent from line 13a of your rent certificate(s) - see pages 6 to 8
  - a. Rent - heat included (if line 13b of rent certificate(s) is "Yes") \_\_\_\_\_ x .20 (20%) = 14a \_\_\_\_\_
  - b. Rent - heat not included (if line 13b of rent certificate(s) is "No") \_\_\_\_\_ x .25 (25%) = 14b \_\_\_\_\_
- 15 Total of lines 13, 14a, and 14b (or amount from line 6 of Schedule 5) ATTACH TAX BILL / RENT CERTIFICATE 15 \_\_\_\_\_

**Homestead Credit Computation**

- 16 Fill in the smaller of (a) amount on line 15 or (b) \$1,450 16 \_\_\_\_\_
- 17 Using household income on line 12c, find the appropriate amount from Table A (page 11) and fill in here 17 \_\_\_\_\_
- 18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in -0-; no credit is allowable) 18 \_\_\_\_\_
- 19 Homestead credit — Using the amount on line 18, find the appropriate amount from Table B (page 12) and fill in here 19 \_\_\_\_\_

If you file a Wisconsin income tax return, attach this claim to the return. Fill in your homestead credit on line 23 of Form 1A, line 27 of Form 1, or line 54 of Form 1NPR. You CANNOT file Form WI-Z with a homestead credit claim.

**Sign here** Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature \_\_\_\_\_ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Mail tax return and claim to: Wisconsin Department of Revenue  
 P.O. Box 34  
 Madison, WI 53786-0001

|   |    |   |     |   |   |   |   |
|---|----|---|-----|---|---|---|---|
| R | YR | T | Mon | D | A | N | C |
|   | 95 |   |     |   |   |   |   |

Attach rent certificate and/or copy of tax bill to the back of this claim

**Schedule 1 Income Adjustments - see instructions for line 11a on page 3**

|    |   |    |       |
|----|---|----|-------|
| 1  | Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on line 1 | 1  | _____ |
| 2  | Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs   | 2  | _____ |
| 3  | Standard mileage depreciation. If none was claimed, write "None" on line 3  | 3  | _____ |
| 4  | Capital gains not taxable and one-time exclusion from sale of residence   | 4  | _____ |
| 5  | Contributions to IRA, SEP, Keogh, and deferred compensation plans   | 5  | _____ |
| 6  | Nontaxable interest on United States securities (e.g., U.S. Savings Bonds), and state and municipal bonds   | 6  | _____ |
| 7  | Net operating loss carryforward and capital loss carryforward   | 7  | _____ |
| 8  | Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin  | 8  | _____ |
| 9  | Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income  | 9  | _____ |
| 10 | Total income adjustments—Add lines 1 through 9. Fill in here and on line 11a of Schedule H  | 10 | _____ |

**Schedule 2 Allowable Taxes for Home on More Than One Acre of Land**

- Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 1 of the instructions). Claim only the taxes on one acre of land and the buildings on it.
- Do not complete this schedule if your home was part of a farm. You may claim the taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H a copy of your computation of allowable taxes.

|   |   |       |
|---|---|-------|
| 1 | Value of land (from property tax bill)  | _____ |
| 2 | Number of acres of land (rounded to 1/10 acre)  | _____ |
| 3 | Divide line 1 by line 2   | _____ |
| 4 | Value of improvements (from property tax bill)  | _____ |
| 5 | Add line 3 and line 4   | _____ |
| 6 | Add line 1 and line 4   | _____ |
| 7 | Divide line 5 by line 6   | _____ |
| 8 | Net allowable 1995 property taxes (see instructions for lines 13 and 14 on page 6)                | _____ |
| 9 | Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 3 or 5 | _____ |

**Schedule 3 Allowable Taxes/Rent If Home Was Used Partly for Purposes Other Than Farm or Personal Use**

- Complete this schedule if your homestead (as defined on page 1 of the instructions) was not part of a farm, but part of the homestead was used for purposes other than personal use. Only the personal portion of your taxes/rent may be claimed.
- See paragraphs 8 and 9 under "Exceptions: Homeowners and/or Renters" (page 8) for a description of uses other than personal use.

|   |   |       |
|---|---|-------|
| 1 | Net allowable 1995 property taxes/rent or amount from line 9 of Schedule 2 (see page 6)                         | _____ |
| 2 | Percentage of home used solely for personal purposes  | _____ |
| 3 | Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14b of Schedule H, or line 1 or 2 of Schedule 5 | _____ |

**Schedule 4 Income from Cash Public Assistance and General Relief Programs**

Fill in the amount of all AFDC, Non-Legally Responsible Relative (NLRR) AFDC, general relief, or other cash public assistance payments you received for each month of 1995. See instructions for line 11h on page 5. If you fill in line 1 or 3, refer to Schedule 5 to see if it applies to you. If you fill in "Other" amounts on line 4, attach a schedule listing the sources.

| 1995             | Jan  | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|------------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| 1 AFDC           |  |     |     |     |     |     |     |     |     |     |     |     |       |
| 2 NLRR AFDC      |  |     |     |     |     |     |     |     |     |     |     |     |       |
| 3 General Relief |  |     |     |     |     |     |     |     |     |     |     |     |       |
| 4 Other          |  |     |     |     |     |     |     |     |     |     |     |     |       |
| 5 Total          | Add lines 1, 2, 3, and 4 of the "Total" column. Fill in here and on line 11h of Schedule H |     |     |     |     |     |     |     |     |     |     |     |       |

**Schedule 5 Taxes/Rent Reduction for AFDC or General Relief Recipients**

Fill in this schedule if, in any month of 1995, you received a) AFDC of any amount for your child, yourself, or your spouse, or b) general relief payments of \$400 or more. However, if a) and/or b) applies to you for all 12 months of 1995, do not complete Schedule H; you do not qualify for homestead credit.

**Example:** You received AFDC payments for 3 months in 1995. Rent paid for 1995 was \$3,000 and heat was included.

|      |  |       |
|------|--|-------|
| Line |  |       |
| 2    | 20% of rent paid (\$3,000 x .20)                         | \$600 |
| 4    | Monthly rent (\$600 ÷ 12)                                | \$ 50 |
| 5    | Number of months no AFDC received (12 months - 3 months) | 9     |
| 6    | Reduced rent (\$50 x 9 months)                           | \$450 |

In this example, \$450 would be filled in on line 15 of Schedule H.

|   |   |       |
|---|---|-------|
| 1 | Homeowners - fill in the allowable 1995 property taxes on your homestead  | _____ |
| 2 | Renters - if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 3 | _____ |
| 3 | Add lines 1 and 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,450  | _____ |
| 4 | Divide line 3 by 12   | _____ |
| 5 | Number of months in 1995 for which you did not receive either a) AFDC payments of any amount, or b) general relief payments of \$400 or more                                | _____ |
| 6 | Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13, 14a, or 14b.  | _____ |

**Note Homeowners Age 65 or Older**--For information about the Property Tax Deferral Loan Program, see the front cover of the instructions.