

If your name is on this label, peel off the label and place it in the address area of the claim you file. If you do not prepare your own claim, give your label to your preparer. ▼

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H

Wisconsin homestead credit

Schedule H and instructions


'95

Don't Delay Your Refund

Avoid the following mistakes, which delay refunds (the instructions for these areas are highlighted with shading):

- Failing to submit a statement when the rent certificate shows more than 1 occupant (page 7)
- Failing to include the following:
 - Copy of federal tax return and schedules (with Form 1 or 1NPR) (page 1)
 - Property tax bills (page 6)
 - Copy of Wisconsin tax return (page 1)
 - Rent certificate(s) (page 6)
- Failing to explain other owners' names on tax bill (page 7)
- Submitting an altered rent certificate (page 6)
- Failing to attach a note when no lottery credit is claimed (page 6)

New Instructions

Some of the instructions in this booklet are new or have been changed. These instructions are highlighted with a  arrow.

FEDERAL PRIVACY ACT

In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin homestead credit claim is made under the authority of Section 71.55(7) of the Wisconsin Statutes. The disclosure of this number on your claim is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your claim, and in the issuance of refund checks.

Checklist:

Before mailing your claim, check the following -

- Is your mailing label (if you have one) attached to Schedule H?
- Are questions 1 to 8 on Schedule H all answered?
- Is ALL of your household income reported?
- Did you check the arithmetic?
- Are ALL applicable schedules on the back of Schedule H completed?
- Did you sign Schedule H?
- Is the envelope addressed to the address shown at the bottom of Schedule H?

Earned Income Credit

The Wisconsin earned income credit provides a direct benefit to working families with qualifying children. The amount of benefit available depends on your income and number of children.

To claim the Wisconsin earned income credit you must file an income tax return using Wisconsin Form 1 or 1A. If you need help to determine if you qualify, contact any department office.

Property Tax Deferral Loan Program

This loan program provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit.

For more information about the property tax deferral loan program, or for loan application forms, you may write to Wisconsin Housing and Economic Development Authority, P.O. Box 1728, Madison, WI 53701-1728. Do not use this address for homestead credit purposes.



HOW TO RECEIVE HOMESTEAD CREDIT

To receive homestead credit you must meet all of the qualifications in Part D on page 2, and you must file a Wisconsin homestead credit claim (Schedule H). Meeting all of the qualifications and filing a claim, however, does not guarantee you will receive a homestead credit. The computation of a homestead credit is based on both household income and allowable property taxes or rent.

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A. How and When to File

If you file a Wisconsin income tax return, you should file your homestead credit claim (Schedule H) **with** the tax return (stapled together), and mail both forms to the address shown on Schedule H. Separate filing could delay your homestead refund. If you (or you and your spouse) are not required to file a tax return, Schedule H may be filed by itself.

Note The tax return your Schedule H is attached to must be a Form 1, 1A, or 1NPR; you cannot attach Schedule H to a Form WI-Z. If your Wisconsin return is a Form 1 or 1NPR, be sure to include a copy of your federal tax return and supporting schedules.

For most claimants, the deadline for filing a 1995 Schedule H is April 17, 2000. However, if you are a taxpayer with a fiscal taxable year (one ending on a date other than December 31), your deadline for filing Schedule H is 4 years, 3 1/2 months after the end of the taxable year to which the claim relates.

If you previously filed your Wisconsin income tax return and now wish to file a claim for homestead credit, write "Income Tax Return Previously Filed" at the top of Schedule H. **Attach to Schedule H a complete copy of your Wisconsin income tax return, Form 1, 1A, WI-Z, or 1NPR. Also attach a copy of your federal tax return and supporting schedules, if your Wisconsin return is a Form 1 or 1NPR. Write "Duplicate" at the top of the Wisconsin tax return copy.**

B. Questions About Refunds and Homestead Assistance

- 1. Refunds** If you wish to contact the Department of Revenue about your **refund**, please wait at least **10 weeks** after filing your Schedule H. You may phone (608) 266-8100 (Madison) or (414) 227-4907 (Milwaukee). When calling, be sure to have your social security number and the dollar amount of your refund available.

If you prefer, you may write to:
 Wisconsin Department of Revenue
 P.O. Box 8903
 Madison, WI 53708-8903

Please include your social security number on all correspondence.

- 2. Assistance** For general information about homestead credit or for help in **preparing** Schedule H, contact any Department of Revenue office. The location and telephone number of the office nearest you are usually listed in your telephone book under Wisconsin, State of; Revenue, Department of. You may also phone (608) 266-8641 (Madison). Do not use this number for refund inquiries.

If you prefer, you may write to:
 Wisconsin Department of Revenue
 P.O. Box 8906
 Madison, WI 53708-8906

Please include your social security number on all correspondence.

- 3. TDD** Hearing-impaired people with telephone device for the deaf (TDD) equipment may contact the department by phoning (608) 267-1049 (Madison) or (414) 227-4147 (Milwaukee). These numbers may be used for both homestead credit assistance and refund inquiries.

C. Important Definitions

- 1. Homestead** Your homestead is the Wisconsin home you occupy, whether you own it or rent it, and *up to one acre of land adjoining it (or up to 120 acres of land if the homestead is part of a farm)*. For example, it may be a house, an apartment, a rented room, a mobile home, a farm, or a nursing home room.

Unless your homestead is part of a farm, it does not include any part which is rented to others, used for business purposes, or a separate unit occupied by others rent free.

- 2. Farm** Your homestead is part of a farm if the property was used for agricultural purposes either during 1995 or prior to 1995 and it has not been used since then for other purposes (such as recreational or manufacturing).
- 3. Household** If you are single, you are considered a household, whether you live alone or with others. If you are married, you and your spouse are considered a household if you live together. If you are married but you and your spouse maintained separate homes on December 31, 1995, you are each considered a separate household.
- 4. Household Income** Household income is all your income reportable for Wisconsin income tax purposes and all items specifically identified on lines 11a through 11h of Schedule H, less a deduction of \$250 for each dependent who occupied your homestead for more than six months during 1995. If you were married and lived with your spouse during all of 1995, you must combine your income and that of your spouse to determine your total household income. If during 1995 your spouse died, you became married or divorced, or you were separated from your spouse (including one spouse living in a nursing home), see the "Special Instructions" on pages 9 and 10 for information on how to determine household income.

D. Do You Qualify?

To see if you qualify for homestead credit, answer *Yes* or *No* to all of the questions in Steps 1 and 2 below.

Step 1

- a. Were you at least 18 years of age as of December 31, 1995?
- b. Were you a legal resident of Wisconsin for all of 1995?
- c. Was your household income (see definition C4 on page 1) for 1995 less than \$19,154?
- d. Were you the owner or renter of the Wisconsin homestead you lived in during 1995?

If you answered *No* to any of these questions, you do not qualify for homestead credit. If you answered *Yes* to all four questions, go on to Step 2.

Step 2

- a. Were you claimed or will you be claimed as a dependent on someone else's 1995 **federal** income tax return? (If you were age 62 or over on December 31, 1995, this limitation does not apply to you, so answer *No*.)
- b. Are you currently living in a nursing home and also receiving Title XIX medical assistance?
- c. During EACH MONTH of the entire 1995 year did you receive:
 - (1) AFDC (Aid to Families with Dependent Children) payments for your child, yourself, or your spouse, of any amount? (For purposes of answering this question, do not count either AFDC payments received **solely** for the care of a relative for whom you are not legally responsible [NLRR AFDC], or foster care payments.)

- (2) General relief payments of \$400 or more?

Note: If your answers for (1) and (2) are *No* but you received either of these benefits for PART of 1995, see Schedules 4 and 5 on back of Schedule H.

- d. Did you live FOR THE ENTIRE YEAR 1995 in housing that is exempt from property taxes? (A municipal housing authority property 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 may wish to check with your manager.)

Note: If you are claiming property taxes on your former homestead (see paragraph 1 under "Exceptions: Homeowners and/or Renters" on page 7), this limitation does not apply, so answer *No*.
- e. Have you claimed or will you claim a Wisconsin farmland preservation credit for 1995?
- f. Has a 1995 Schedule H been filed by another member of your household (see definition C3 on page 1)?
- g. Is the Schedule H being filed on behalf of a person who is deceased?

If you answered *Yes* to any of the questions in Step 2, you do not qualify for homestead credit.

If you answered *Yes* to all of the questions in Step 1 and *No* to all of the questions in Step 2, complete Schedule H to see if homestead credit is available to you, based on your household income and your allowable property taxes and/or rent. Meeting all of the qualifications in Steps 1 and 2 does not guarantee you will receive a homestead credit.

Note: A homestead credit claim may not be filed on behalf of a deceased person. The claimant must be alive at the time the claim is filed.

Instructions for Schedule H**Name and Address Area**

If the cover of your Schedule H booklet has a removable mailing label with your name, place it in the name and address area of the Schedule H you file. If any information on the label is wrong, draw a line through the incorrect information and print the correct information on the label. If you are married, print your spouse's name and social security number on the label if that information is missing. Fill in your telephone number.

If your booklet does not have a label, fill in all information requested in the spaces provided on Schedule H. Include social security numbers of yourself and your spouse, if applicable. Also fill in your telephone number and tax district.

Lines 1 Through 8 - Questions

Fill in the information requested on these lines. Failure to answer these questions may delay your refund.

- **Question 1** Fill in your age as of December 31, 1995. Also, if you were married and lived with your spouse during all of 1995, and your spouse was age 65 or over as of December 31, 1995, check the box above question 1.
- **Question 2** If you are a student and you moved to Wisconsin from another state, you are not a legal Wisconsin resident if you are here for educational purposes

only and have not abandoned your other state's residence. If you are not a U.S. citizen, you are not a legal Wisconsin resident unless you are a resident alien for federal tax purposes **and** you do not intend to return to your homeland.

- **Questions 4 and 5** It is not necessary to answer question 4b or 5b unless question 4a or 5a is answered "yes."
- **Question 7a** If you became married or divorced during 1995, check "yes," fill in the date, check the appropriate box after the word "married" or "divorced," and see the "Special Instructions" on pages 9 and 10.
- **Question 7b** It is not necessary to answer question 7b if you were not married as of December 31, 1995. If one spouse is in a nursing home, you are considered to be maintaining separate homes, so answer "yes" to question 7b.

Lines 9 Through 12 - Household Income

The following instructions for lines 9 through 12 apply if during all of 1995 you were single, or married and living with your spouse. If during 1995 your spouse died, you became married or divorced, or you were separated from your spouse, read the "Special Instructions" on pages 9 and 10 before you complete lines 9 through 12.

Line 9 - Income From Tax Return

Fill in line 9 if you or you and your spouse are filing a 1995 Wisconsin income tax return with your Schedule H. However, first complete your income tax return through line 8 of Form 1A, line 5 of Form 1, or line 26 of Form 1 NPR, and fill in the amount from that line on line 9 of Schedule H.

Also fill in line 9 if you or you and your spouse have already filed your 1995 Wisconsin income tax return, and follow the instructions on page 1, Part A, paragraph 4.

If you were married and lived with your spouse all year, but you file separate Wisconsin income tax returns, fill in the combined income from your separate returns. If you complete line 9, do NOT fill in any amounts on line 10a or 10b.

Lines 10a and 10b - Taxable Income – No Tax Return

Fill in these lines only if you or you and your spouse are not required to file a 1995 Wisconsin income tax return. If you are married, combine the income of both spouses and fill in the totals. If you complete lines 10a and 10b, do NOT fill in any amount on line 9.

- **10a** Fill in the amount of wages, interest, and dividends in the spaces provided, and fill in the total of these amounts on line 10a.

- **10b** Fill in all other items of taxable income on line 10b, such as: taxable unemployment compensation; pensions and annuities; IRA, Keogh, SEP, and deferred compensation distributions; capital gains; alimony; and business, rent, farm, partnership, limited liability company, and tax-option (S) corporation income. If you fill in an amount on line 10b, attach a schedule explaining the sources of income and the amounts from each source.

Line 11a - Income Adjustments

Fill in Schedule 1 on back of Schedule H. Fill in the total from line 10 of Schedule 1 on line 11a. If you are married, combine the amounts for both spouses.

Schedule 1 - Income Adjustments

1 Partners, LLC members, and S corporation shareholders

Fill in your distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If the partnership, LLC, or tax-option (S) corporation did not claim any of these expenses, write "None" on line 1 of Schedule 1. To determine this you may have to contact the partnership, LLC, or tax-option (S) corporation.

2 Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs

Fill in any depreciation (excluding standard mileage depreciation), Section 179 expense, depletion, amortization, and intangible drilling costs claimed in computing Wisconsin taxable income. Do not include amounts already filled in on line 1 of Schedule 1.

Example: You filed a 1995 Wisconsin income tax return and claimed \$1,500 of depreciation as a farm expense on federal Schedule F. Fill in \$1,500 on line 2 of Schedule 1.

3 Standard mileage depreciation

If you claimed the standard mileage rate of 30¢ per mile in computing your income on a business, farm, or rent schedule, a portion of the expense, 12¢ per mile, is depreciation. Multiply the number of miles claimed at the 30¢ per mile rate by 12¢, and include that amount on line 3 of Schedule 1.

Example: On a business schedule you claimed automobile expenses of \$1,500 (5,000 business miles times 30¢ per mile). Include \$600 on line 3 (5,000 miles x 12¢ per mile = \$600).

Exception: The 12¢ per mile income adjustment is not required for miles claimed after the adjusted basis of your car or truck reaches zero. If this applies to you, attach a note, explaining the situation.

Note: If you claimed car or truck expenses on federal Schedule C, C-EZ, E, or F, do one of the following:

- a. If you claimed actual expenses, write "actual" next to the deduction on Schedule C, E, or F, or near line 5a on Schedule C-EZ.
- b. If you used the standard mileage rate, write the number of miles next to the deduction on Schedule C, E, or F.
- c. If no standard mileage depreciation was claimed on your tax return, write "None" on line 3 of Schedule 1.

4 Capital gains not taxable Include the 60% capital gain exclusion on assets held more than one year, plus any other nontaxable capital gains.

Example: You reported net capital gains on assets held more than one year of \$3,000 on federal Schedule D. In computing Wisconsin taxable income, you subtracted \$1,800 ($\$3,000 \times 60\%$) of this gain. Include on line 4 of Schedule 1 the \$1,800 of capital gains not included in taxable income.

Principal residence gain exclusion Fill in the gain from the sale or exchange of your principal residence excluded under the one-time exclusion available to persons age 55 or older. Attach a copy of federal Form 2119.

5 Contributions to Individual Retirement Arrangements (IRAs) and Simplified Employee Pension (SEP), Keogh, and deferred compensation plans Fill in contributions to these plans which you deducted or excluded from income on your income tax return (do not include rollover contributions or nondeductible contributions).

Note: Your IRA deductions are reported on lines 23a and 23b of federal Form 1040, or on lines 15a and 15b of Form 1040A. SEP and Keogh deductions are reported on line 27 of Form 1040. Excludable deferred compensation is generally reported in box 13 of your wage and tax statement, Form W-2, and should be preceded by the prefix D, E, F, G, or H.

6 Nontaxable interest on United States Government securities, and state and municipal bonds Fill in any nontaxable interest received on securities of the federal government or any of its instrumentalities, such as U.S. Savings Bond interest, interest on Treasury Notes, etc., and on nontaxable state and municipal bonds, such as Higher Education Bonds.

7 Net operating loss carryforward and capital loss carryforward Fill in any net operating loss carryforward or capital loss carryforward (net operating loss or capital loss incurred in a prior year and not used in that year to offset taxable income) deducted in computing your 1995 Wisconsin taxable income.

Example: You have a \$2,000 capital loss carryforward from 1994 to 1995 and a \$1,900 capital gain from the sale of stock in 1995. On Schedule WD, you compute a \$100 net capital loss deduction ($\$2,000$ carryforward less $\$1,900$ gain). Fill in \$2,000 on line 7 of Schedule 1 (the \$1,900 loss offset against capital gain, plus the \$100 loss applied against other income).

8 Income of nonresident or part-year resident spouse Fill in the income of your nonresident or part-year resident spouse for the time you resided in the same homestead.

Example: You are a full-year resident of Wisconsin and your spouse is a nonresident of Wisconsin. Your spouse earned income of \$5,000 in 1995 which is not taxable by Wisconsin. You and your spouse resided in the same homestead during 1995. Fill in \$5,000 on line 8 of Schedule 1.

Income from sources outside Wisconsin Fill in the income you received from sources outside Wisconsin which was excluded from Wisconsin taxable income.

Example: While a nonresident of Wisconsin, you sold property located outside Wisconsin on the installment basis. In 1995, you are a Wisconsin resident. The gain on the sale of property located outside Wisconsin, sold while you were a nonresident, is not taxable to Wisconsin for income tax purposes. However, it must be included in household income on line 8 of Schedule 1.

9 Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income Fill in the amount that a resident manager's rent is reduced in return for services, the nontaxable housing allowance provided to a member of the clergy, and the total amount of nontaxable income of a Native American.

■ Lines 11b Through 11h - Other Income

Fill in all other income received in 1995 from any of the sources indicated. If you are married, combine the incomes of both spouses and fill in the totals for each category. Do not include amounts already included on line 9 or 10b.

- **11b Unemployment compensation** Fill in the total amount of unemployment compensation you received in 1995 which was not included elsewhere.

Note Both taxable and nontaxable unemployment compensation must be included in household income.

- **11c Social security, SSI, and railroad retirement** Fill in the total amount of social security and railroad retirement benefits received in 1995, including the amounts deducted for Medicare premiums. The Medicare premium deductions per person for 1995 were \$46.10 per month or \$553.20 for the entire year.

Include supplemental security income (SSI) and any social security death benefit (\$255) received. However, do NOT include social security payments to your children or Title XX benefits (payments for services).

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 1995, attach a note stating that you did not receive any income from any of these sources.

- **11d Scholarships, fellowships, grants, and military compensation** Fill in the total amount you received in 1995 for nontaxable scholarship and fellowship income (for example, books or tuition), educational grants, or nontaxable military benefits (for example, VEAP payments or G.I. Bill benefits). Do not include student loans or amounts included elsewhere.

- **11e Pensions and annuities** Fill in the GROSS amount of ALL pensions and annuities received in 1995. Include veterans' pensions, disability payments, any amounts you contributed to a pension fund, and nontaxable IRA, Keogh, and SEP distributions.

Note Both taxable and nontaxable amounts must be included in household income.

Exceptions: Do not include on line 11e any amounts which you have already included on another line.

Also do not include rollovers (amounts you transferred from one plan to another) or a Section 1035 exchange (a tax-free exchange of insurance contracts).

Note If all or a part of a pension or annuity distribution in 1995 includes a rollover amount or a tax-free exchange, write "Rollover" or "Tax-Free Exchange" near line 11e, and attach a copy of your Form 1099-R.

Determine the amount to fill in on line 11e as follows:

1. Total amount received in 1995. _____
 2. Total amount reported on line 9 or 10b. _____
 3. Rollover or tax-free exchange. _____
 4. Line 1 minus lines 2 and 3. _____
- Fill in on line 11e. _____

Example: In 1995, you received pension income of \$3,500, \$2,700 of which is taxable income and is included on line 9. No portion of the \$3,500 was a rollover. Fill in \$800 (\$3,500 - \$2,700) on line 11e.

- **11f Workers' compensation, income continuation, and loss of time insurance** Fill in the total amount you received in 1995 from these sources.

- **11g Support money and maintenance payments** Fill in the total amount of any court ordered support payments you received in 1995, including child support and family maintenance, but not foster care, voluntary support, or amounts included elsewhere.

- **11h AFDC, general relief, and other cash public assistance** If you received any AFDC payments, payments for the care of a relative for whom you are not legally responsible (NLRR AFDC), general relief payments, or other cash public assistance payments in 1995, fill in the amounts on the applicable line of Schedule 4 on back of Schedule H, and fill in the total on line 11h. Do not include the following: a prior year's homestead credit; nontaxable foster care; gifts; food stamps; nontaxable community options program (COP) payments; or fuel or energy assistance which is paid to a fuel supplier or utility, or which is provided under the federal Low-Income Home Energy Assistance Act.

Note If you fill in amounts on Schedule 4, you may also need to complete Schedule 5. See paragraph 5 on page 8.

- **Repaid amounts** Nontaxable income which you received and included in household income in a prior year and were required to repay in 1995 may be subtracted from household income on your 1995 Schedule H. Subtract the amount repaid on the household income line of Schedule H to which the repayment relates. Attach an explanation indicating the amount of the repayment and the year you received and included the income on a homestead credit claim.

Example: You filed a 1994 Schedule H and reported \$8,000 of social security benefits received in 1994. In 1995, you received social security benefits of \$9,000 but were required to pay back \$2,000 of the social security benefits you received in 1994. On line 11c of the 1995 Schedule H, fill in \$7,000, the social security received in 1995 (\$9,000) less the amount repaid (\$2,000).

- **Note:** If you have very little or no household income to report on Schedule H, attach a note explaining how you paid your rent or property taxes. If you received loans (including student loans) or gifts, indicate the approximate amount received, but do not include the amounts in household income.

■ Lines 12a Through 12c - Total Household Income

- **12a** Fill in the total of lines 9 through 11h.
- **12b** You may claim a "dependent deduction" by filling in the number of "qualifying dependents" and multiplying that number by \$250. A qualifying dependent is a person who: a) qualifies as your dependent for **federal** income tax purposes; and b) occupied your (the claimant's) homestead for more than six months during 1995.

In determining how long a dependent occupied your homestead, a dependent is considered to have occupied your homestead during temporary absences for reasons such as school, illness, or vacations.

A dependent who does not meet the six months' occupancy requirement is still considered to have occupied your homestead for more than six months in 1995 if:

- the dependent was born or died during 1995, and he or she occupied your homestead during the entire time he or she lived in 1995; or
- during 1995 the dependent was adopted by you, was placed with you for adoption, or became your stepchild, and he or she occupied your homestead from that date to the end of 1995.

Caution: The term "dependent" does NOT include you or your spouse. Do not count yourself or your spouse in the number you fill in on line 12b.

- **12c** Subtract the amount on line 12b from the amount on line 12a, and fill in the total on line 12c. This is your total household income.

Lines 13 and 14 - Property Taxes and Rent

Read the instructions below which apply to you. Also read the "Exceptions," which explain limitations on allowable property taxes or rent which may be claimed for homestead credit.

When used below, "allowable property taxes" means the net taxes after state aids, school tax credits, and the lottery credit (if applicable). Allowable property taxes do NOT include any special assessments, special charges, delinquent interest, or woodland, forest croplands, or managed forest land taxes.

If during 1995 your spouse died, you became married or divorced, or you were separated from your spouse, read the "Special Instructions" on pages 9 and 10 before you complete lines 13 and 14.

Homeowners Your property tax bill must show the name of the owner(s), valuation of land and improvements, legal description, and taxes before and after state aids and credits.

If the property tax bill for your homestead does not show any lottery credit and you did not and will not claim a lottery credit, attach a note stating that you are not retaining a lottery credit for 1995.

If you or you and your spouse lived in your homestead during all of 1995 and were the sole owner(s), fill in on line 13 the allowable property taxes from your 1995 tax bill(s). **Attach to your Schedule H a copy of the 1995 property tax bill(s) (payable in 1996) for your homestead.**

Note Attach the actual tax bill copy. A mortgage statement, canceled check, county tax receipt, installment tax stub, etc. cannot be accepted.

In certain cases you must reduce your taxes or attach additional information to your Schedule H. See the exceptions described under "Exceptions: Homeowners Only" and "Exceptions: Homeowners and/or Renters," on pages 7 and 8.

Renters Only rent paid for 1995 may be used in determining your homestead credit.

DO NOT CHANGE any of the information on the rent certificate your landlord has prepared for you. The department will not accept altered rent certificates. If any information has been or needs to be changed, your landlord must prepare a new rent certificate.

If heat was included in your rent, fill in the amount from line 13a of the rent certificate(s) in the space provided on line 14a of Schedule H. Multiply that amount by .20 (20%) and fill in the result on line 14a.

If heat was not included in your rent, fill in the amount from line 13a of the rent certificate(s) in the space provided on line 14b of Schedule H. Multiply that amount by .25 (25%) and fill in the result on line 14b.

A separate rent certificate must be completed for each homestead for which you are claiming 1995 homestead credit. **Attach to your Schedule H the rent certificate(s) completed and signed by your landlord(s).**

In certain cases you must reduce your rent or attach additional information to your Schedule H. See the exceptions described under "Exceptions: Renters Only" and "Exceptions: Homeowners and/or Renters," on pages 7 and 8.

Mobile Home Owners and Renters If you OWNED and lived in a mobile home in 1995, fill in on line 13 the allowable property taxes from your 1995 personal property tax bill (payable in 1996). Write "mobile home" on the tax bill and attach it to Schedule H. If you owned the land on which your mobile home was located, fill in on line 13 the 1995 allowable property taxes for the land and attach a copy of that tax bill. Also fill in on line 13 any 1995 municipal mobile home parking permit fees you paid to the municipality (or to the owner of the land if you rented the land).

If you RENTED a mobile home in 1995, or if you rented the land on which your mobile home was located, attach a completed rent certificate. In the space provided on line 14a or 14b of Schedule H, fill in the rent from line 10b or 13a of the rent certificate. As a renter of a mobile home, any mobile home taxes, mobile home parking permit fees, or municipal fees you paid may only be claimed as rent.

In certain cases you must reduce your taxes and/or rent or attach additional information to your Schedule H. See the exceptions described under "Exceptions: Homeowners Only," "Exceptions: Renters Only," and "Exceptions: Homeowners and/or Renters," on pages 7 and 8.

Exceptions: Homeowners Only

1. If you received or will receive a lottery credit for 1995 separately from your property tax bill, you must subtract the lottery credit from the amount shown on your property tax bill. Attach a note indicating the amount of the lottery credit.
2. If you owned your homestead with others in 1995, use only that portion of the property taxes which reflects your percentage of ownership, unless one of the following situations applies: a) the other owner was your spouse who lived with you during all of 1995; or b) you inherited a partial ownership interest and are required by the terms of the decedent's will to pay all of the property taxes. If situation a) applies, you may use all of the property taxes. If situation b) applies, you may use all of the property taxes from the date of the decedent's death; submit a copy of the will to verify that you are required to pay all of the property taxes.

3. If you are married on the property tax bill other than you are for your spouse, you must attach a bill for shared living expenses during 1995. Attach a copy (not the original) of a document showing your community property laws, such as a deed, trust, or other document, in your judgment in an estate or trust agreement.

4. If you were married but lived apart from your spouse for any part of 1995, see the "Special Instructions" on pages 9 and 10.
5. If you sold your homestead during 1995, use only that portion of the property taxes prorated for the time you owned and occupied it. Submit a copy of the closing agreement from the sale, to verify the date of sale. Also submit a statement indicating the date you moved.
6. If you owned and lived in two or more homesteads in 1995, prorate the taxes on each for the time you owned and occupied it. Claim a total of only 12 months of property taxes.
7. If you submit two or more property tax bills for one homestead, attach a drawing showing the description, size, and location of each parcel.

Exceptions: Renters Only

1. Only rent paid for 1995 for a homestead subject to property taxes may be claimed, unless the property is owned and operated by a municipal housing authority which makes payments in place of property taxes to the municipality.
2. If your landlord provided food, medical, or personal services, such as laundry, transportation, counseling, grooming, recreational, or therapeutic services, your rent must be reduced by the reasonable value of these items. Your landlord will do this when filling out your rent certificate.

3. If the number of occupants on line 11d of the rent certificate is more than one, your expenses and other credits should not be claimed, and each occupant should pay an equal share of the total rent on line 11c. You must do the following: Attach a statement showing the names of the other occupants and the amount of shared living expenses (rent, food, utilities, supplies, etc.) each occupant paid. Claim only the portion of the rent which reflects the percentage of the total shared living expenses that you paid.

Note Example: You and your roommate paid shared living expenses of \$8,000 as follows:

Total Expenses	You	Roommate
Rent	\$4,800	---
Food	1,200	\$1,200
Utilities	---	600
Supplies	---	200
TOTAL	\$6,000	\$2,000

Your landlord filled in the entire rent of \$4,800 on line 11e of the rent certificate, because you paid all the rent. However, since you paid only 75% of the total shared living expenses ($\$6,000 \div \$8,000 = .75$), you may use only 75% of the rent paid for occupancy to determine your homestead credit.

4. If you are claiming rent paid for more than one homestead for 1995, submit a separate rent certificate for each homestead. If you paid rent for two homesteads for the same time period, claim only the rent for the one you actually lived in. Do not claim more than 12 months of rent.
5. If your landlord refuses to sign your rent certificate, complete lines 1 through 13b on the rent certificate. Fill in -0- on lines 12a and 12b of the rent certificate if the items listed were not provided by your landlord. Write "Landlord Refuses to Sign" at the top of the certificate. Attach it, along with copies of your canceled checks or money order receipts.

Exceptions: Homeowners and/or Renters

1. If you have moved from a homestead that you owned to tax-exempt housing and have tried to sell your former homestead, you may claim the property taxes on the former homestead while you still own it, for up to 12 months from the date you moved, provided: a) the tax-exempt housing you moved to is not a municipal housing authority making payments in place of taxes, or a correctional or detention facility; and b) you do not rent or lease your former homestead to another person. If your claim is based on this provision, attach a complete explanation.

2. If you were both a homeowner and a renter in 1995, you may claim both property taxes for the time you owned and lived in the home, and rent for the time you lived in the rented property. Do not claim more than 12 months of property taxes and rent.
3. If you claim a total of less than 12 months of property taxes and/or rent, attach a note to your claim explaining where you lived for the balance of 1995.
4. If you moved during 1995, attach a statement showing the dates you lived at each dwelling during 1995.
5. If you received AFDC for your child, yourself, or your spouse in 1995, or if you received general relief of \$400 or more in any month of 1995, fill in Schedule 5 on back of Schedule H to compute your reduced property taxes or rent.
6. If your home was on more than one acre of land and was not part of a farm (see definition C2 on page 1), complete Schedule 2 on back of Schedule H. You may claim only the property taxes on your home and one acre of land.
7. If your home was part of a farm (see definition C2 on page 1), you may claim property taxes on up to 120 acres of land adjoining your home. If the farm included more than 120 acres, use only the property taxes relating to the 120 acres adjoining your home and all improvements on those 120 acres. If you were a renter, your rent is also limited to 120 acres of adjoining land. Do not claim property taxes or rent for land which does not adjoin your home.
8. If your home or property was not part of a farm and was not used solely for personal purposes, you must allocate your 1995 property taxes or rent between personal use and the following other uses: a) business or rental use for which a deduction is allowed or allowable for federal income tax purposes; and b) a separate unit occupied by others rent free. Examples of part business use include 1) having a store or office in the same building or on the same property as your home, 2) using one room of your home exclusively for storing products you sell, and 3) providing child care for others in your home. Complete Schedule 3 on back of Schedule H, and claim only the personal portion of the taxes or rent on line 13 or line 14.

Example: During 1995 you owned a duplex and lived in one of the two equal-sized units. Total 1995 allowable property taxes on the duplex were \$1,500. Claim \$750 of the property taxes ($\$1,500 \times 50\%$) on line 13, whether the other unit is rented out, available for rent, or used by others rent free.

Example: In 1995 you used one room of your five-room house exclusively for business. Total 1995 allowable property taxes were \$1,300. One-fifth (20%) of the total taxes

are for business use. Claim \$1,040 of the property taxes ($\$1,300 \times 80\%$ personal use) on line 13.

9. If your home or property was not part of a farm but was on more than one acre of land and was used partly for purposes other than personal use, as described above, you must complete both Schedule 2 and Schedule 3 on back of Schedule H. Fill in the amount from line 9 of Schedule 2 on line 1 of Schedule 3.
10. If you file a federal Schedule C, C-EZ, or E, be sure to list on each schedule the address of each business or rental property.

Lines 16 Through 19 - Computation of Credit

Refer to the 1995 Homestead Credit Computation Tables on pages 11 and 12 to determine your homestead credit. If you want the Department of Revenue to compute your credit, do not complete these lines. The department will notify you of the amount of your credit.

Sign and Date Your Claim

Be sure you (and your spouse if residing together) sign and date your Schedule H, at the bottom. A claim may not be signed for or filed on behalf of a deceased person. The claimant must be living at the time the claim is filed.

Attachments Required

You must attach to your Schedule H ALL of the following items that pertain to your homestead credit claim:

- Copy of your 1995 property tax bill(s)
- Rent certificates(s) completed and signed by your landlord(s)
- Your 1995 Wisconsin income tax return (see "How and When to File" on page 1, Part A, paragraph 4, if you already filed your tax return)
- All of the explanations, notes, schedules, etc., referred to in the instructions.

Where to File

Mail your Wisconsin income tax return and Schedule H **together** (or Schedule H by itself, if no income tax return is required), along with all of the required attachments, to:

Wisconsin Department of Revenue
P.O. Box 34
Madison, WI 53786-0001

Do NOT mail Schedule H to any of the other addresses shown on the income tax return. The Quick Refund Program is not available for homestead credit claims. Also, homestead credit claims may not be filed electronically.

Be sure you keep a complete copy of your Schedule H and all attachments, for your records.

Note: The following instructions do not apply if you were single during all of 1995, or if you were married and resided with your spouse during all of 1995.

The Special Instructions on pages 9 and 10 apply to you only if during 1995 your spouse died, you became married or divorced, or you were separated from your spouse. It is not necessary to read all 5 Parts of the Special Instructions; refer only to the Part or Parts which pertain to your situation.

In these Special Instructions, "your own income" or "your own marital property income" means income or marital property income generated by your services and property. "Your spouse's income" or "your spouse's marital property income" means income or marital property income generated by your spouse's services and property.

For more information about Wisconsin's marital property law or about other terms used in these Special Instructions, such as "notification," "marital property" income, "nonmarital property" income, and "individual property," refer to Publication 109, "Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1995," which is available at any Department of Revenue office.

1. Spouse Died in 1995

Lines 9 through 12—Include your own income for all of 1995, plus your spouse's income up to the date of death.

Lines 13 and 14—You may claim your combined property taxes and/or rent up to the date of death, plus your own property taxes and/or rent for the balance of 1995.

Attachments—Attach a statement indicating the date of your spouse's death.

2. Marriage Took Place in 1995

Lines 9 through 12—Include your own income for all of 1995, plus your spouse's income from the date of the marriage to December 31, 1995.

Lines 13 and 14—You may claim your own property taxes and/or rent for the period of 1995 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 1995.

Attachments—All of the following items must be attached:

- a) A schedule showing the computation of your household income.
- b) A statement indicating the dates you resided together during 1995.

- c) A schedule showing what share of living expenses (rent, food, utilities, supplies, and other household expenses) you each paid prior to your marriage (if you paid rent and resided together during that time).

3. Married but Separated ALL of 1995 (including one spouse in a nursing home)

- a) **Neither spouse notified the other of income**—If you and your spouse were married but you lived apart during the entire year, and neither spouse notified the other of marital property income, report all of your own household income on Schedule H, and none of your spouse's income. Compute property taxes and/or rent as explained in the instructions for Lines 13 and 14, in Part 4.

Attachments—Attach a statement indicating that you and your spouse did not reside together at all in 1995, and that neither you nor your spouse notified each other of marital property income.

- b) **One or both spouses notified other spouse**—If you and your spouse were married but you lived apart during the entire year, and either you or your spouse (or both) notified each other of marital property income, see Part 4 instructions.

4. Married but Separated PART of 1995 (including one spouse in a nursing home)

Lines 9 through 12—If you and your spouse were separated for part of 1995, compute household income as follows:

- a) For the time you were married and living with your spouse in 1995, include the combined income of you and your spouse.
- b) For the time you were married but living apart in 1995, compute household income under Wisconsin's marital property law. Under marital property law, you must report all of your own **nonmarital** property income and none of your spouse's **nonmarital** property income. The amount of **marital** property income you must report depends on whether you or your spouse notified each other of the amount and nature (type) of marital property income each of you generated during that time, as follows:
 1. If you did not notify your spouse, report all of your own marital property income. If you did notify your spouse, report one-half of your own marital property income.

2. If your spouse did not notify you, report none of your spouse's marital property income. If your spouse did notify you, report one-half of your spouse's marital property income.

Exception: The marital property law does not apply during any time your spouse was not domiciled in (was not a resident of) Wisconsin.

A marital property agreement or unilateral statement has no effect in computing your household income.

If you received a "community spouse income allowance" under the Spousal Impoverishment Program, that income is not includable in your household income.

Lines 13 and 14—You may claim your combined property taxes and/or rent for the time you lived together in 1995, plus only your own property taxes and/or rent for the balance of 1995.

CAUTION: Your home is presumed to be marital property. If you contend its classification is something else (such as individual property), you must provide proof of that classification; see Attachment d) instructions.

If your home is marital property, you paid all of the 1995 taxes, and you lived in that home while living apart from your spouse, one-half of the taxes for that portion of the year must be treated as rent.

Example: You lived apart from your spouse for the last 3 months of 1995. Your home is marital property and you paid all of the 1995 property taxes (\$1,200). Include on line 13 the combined taxes of you and your spouse for the 9 months you lived together (\$900). The taxes you paid for the 3 months you lived apart (\$300) must be treated as though one-half was rent; include one-half (\$150) as property taxes on line 13 and the other one-half (\$150) as rent in the space provided on line 14b.

Attachments—All of the following items must be attached:

- a) A statement indicating the dates you were married and living with your spouse in 1995, and the dates you were married but living apart from your spouse in 1995.
- b) A statement indicating whether you notified your spouse, and whether your spouse notified you, of the amount and nature (type) of your respective marital property income.
- c) A schedule listing and identifying income as follows:
 1. For the time you were married and living together during 1995, the combined income of you and your spouse.

2. For the time you were married but living apart during 1995 —
 - All of your own income (if you did not notify your spouse of your marital property income).
 - Your own nonmarital property income and one-half of your own marital property income (if you notified your spouse of your marital property income).
 - One-half of your spouse's marital property income (if your spouse notified you of his or her marital property income).

d) Information to prove the property is not marital property (if you claim all the property taxes), such as:

1. A copy of the deed or other ownership verification.
2. A statement of how it was acquired (purchase, gift, etc.), and the date.
3. A listing of the source of funds used to pay for improvements and mortgage/loan payments since January 1, 1986.

5. Divorce Took Place in 1995

Lines 9 through 12—Compute household income as follows:

- a) For the time you were married and living with your spouse in 1995, include the combined income of you and your spouse.
- b) For the time you were married but living apart in 1995, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the instructions for Lines 9 through 12, in Part 4.
- c) For the time you were not married in 1995 (after your divorce), report only your own income.

Lines 13 and 14—You may claim your combined property taxes and/or rent for the time you lived together in 1995, plus only your own property taxes and/or rent for the balance of 1995. See the "CAUTION" in the instructions for Lines 13 and 14, in Part 4.

Attachments—All of the following items must be attached:

- a) All of the items listed in the "Attachments" section in Part 4.
- b) A schedule of your own income for the time you were not married in 1995 (after your divorce).
- c) A complete copy of the divorce judgment, including the final stipulation or marital settlement agreement (if you claim all the property taxes for the time after the divorce).

1995 Homestead Credit Computation Table A

If line 12c is			If line 12c is			If line 12c is		
At least	But less than	Enter on line17	At least	But less than	Enter on line17	At least	But less than	Enter on line17
			12,000			16,000		
-	8,000	0	12,000	12,080	525	16,000	16,080	1,045
8,000	8,080	5	12,080	12,160	536	16,080	16,160	1,056
8,080	8,160	16	12,160	12,240	546	16,160	16,240	1,066
8,160	8,240	26	12,240	12,320	556	16,240	16,320	1,076
8,240	8,320	36	12,320	12,400	567	16,320	16,400	1,087
8,320	8,400	47						
8,400	8,480	57	12,400	12,480	577	16,400	16,480	1,097
8,480	8,560	68	12,480	12,560	588	16,480	16,560	1,108
8,560	8,640	78	12,560	12,640	598	16,560	16,640	1,118
8,640	8,720	88	12,640	12,720	608	16,640	16,720	1,128
8,720	8,800	99	12,720	12,800	619	16,720	16,800	1,139
8,800	8,880	109	12,800	12,880	629	16,800	16,880	1,149
8,880	8,960	120	12,880	12,960	640	16,880	16,960	1,160
8,960	9,040	130	12,960	13,040	650	16,960	17,040	1,170
9,040	9,120	140	13,040	13,120	660	17,040	17,120	1,180
9,120	9,200	151	13,120	13,200	671	17,120	17,200	1,191
9,200	9,280	161	13,200	13,280	681	17,200	17,280	1,201
9,280	9,360	172	13,280	13,360	692	17,280	17,360	1,212
9,360	9,440	182	13,360	13,440	702	17,360	17,440	1,222
9,440	9,520	192	13,440	13,520	712	17,440	17,520	1,232
9,520	9,600	203	13,520	13,600	723	17,520	17,600	1,243
9,600	9,680	213	13,600	13,680	733	17,600	17,680	1,253
9,680	9,760	224	13,680	13,760	744	17,680	17,760	1,264
9,760	9,840	234	13,760	13,840	754	17,760	17,840	1,274
9,840	9,920	244	13,840	13,920	764	17,840	17,920	1,284
9,920	10,000	255	13,920	14,000	775	17,920	18,000	1,295
10,000			14,000			18,000		
10,000	10,080	265	14,000	14,080	785	18,000	18,080	1,305
10,080	10,160	276	14,080	14,160	796	18,080	18,160	1,316
10,160	10,240	286	14,160	14,240	806	18,160	18,240	1,326
10,240	10,320	296	14,240	14,320	816	18,240	18,320	1,336
10,320	10,400	307	14,320	14,400	827	18,320	18,400	1,347
10,400	10,480	317	14,400	14,480	837	18,400	18,480	1,357
10,480	10,560	328	14,480	14,560	848	18,480	18,560	1,368
10,560	10,640	338	14,560	14,640	858	18,560	18,640	1,378
10,640	10,720	348	14,640	14,720	868	18,640	18,720	1,388
10,720	10,800	359	14,720	14,800	879	18,720	18,800	1,399
10,800	10,880	369	14,800	14,880	889	18,800	18,880	1,409
10,880	10,960	380	14,880	14,960	900	18,880	18,960	1,420
10,960	11,040	390	14,960	15,040	910	18,960	19,040	1,430
11,040	11,120	400	15,040	15,120	920	19,040	19,120	1,440
11,120	11,200	411	15,120	15,200	931	19,120	19,154	1,448
11,200	11,280	421	15,200	15,280	941	19,154	or over	1,450
11,280	11,360	432	15,280	15,360	952			
11,360	11,440	442	15,360	15,440	962			
11,440	11,520	452	15,440	15,520	972			
11,520	11,600	463	15,520	15,600	983			
11,600	11,680	473	15,600	15,680	993			
11,680	11,760	484	15,680	15,760	1,004			
11,760	11,840	494	15,760	15,840	1,014			
11,840	11,920	504	15,840	15,920	1,024			
11,920	12,000	515	15,920	16,000	1,035			

1995 Homestead Credit Computation Table B

If line 18 is			If line 18 is			If line 18 is		
At least	But less than	Your Credit is	At least	But less than	Your Credit is	At least	But less than	Your Credit is
			500			1,000		
—	.01	0						
.01	10	10	500	510	404	1,000	1,010	804
10	20	12	510	520	412	1,010	1,020	812
20	30	20	520	530	420	1,020	1,030	820
30	40	28	530	540	428	1,030	1,040	828
40	50	36	540	550	436	1,040	1,050	836
50	60	44	550	560	444	1,050	1,060	844
60	70	52	560	570	452	1,060	1,070	852
70	80	60	570	580	460	1,070	1,080	860
80	90	68	580	590	468	1,080	1,090	868
90	100	76	590	600	476	1,090	1,100	876
100	110	84	600	610	484	1,100	1,110	884
110	120	92	610	620	492	1,110	1,120	892
120	130	100	620	630	500	1,120	1,130	900
130	140	108	630	640	508	1,130	1,140	908
140	150	116	640	650	516	1,140	1,150	916
150	160	124	650	660	524	1,150	1,160	924
160	170	132	660	670	532	1,160	1,170	932
170	180	140	670	680	540	1,170	1,180	940
180	190	148	680	690	548	1,180	1,190	948
190	200	156	690	700	556	1,190	1,200	956
200	210	164	700	710	564	1,200	1,210	964
210	220	172	710	720	572	1,210	1,220	972
220	230	180	720	730	580	1,220	1,230	980
230	240	188	730	740	588	1,230	1,240	988
240	250	196	740	750	596	1,240	1,250	996
250			750			1,250		
250	260	204	750	760	604	1,250	1,260	1,004
260	270	212	760	770	612	1,260	1,270	1,012
270	280	220	770	780	620	1,270	1,280	1,020
280	290	228	780	790	628	1,280	1,290	1,028
290	300	236	790	800	636	1,290	1,300	1,036
300	310	244	800	810	644	1,300	1,310	1,044
310	320	252	810	820	652	1,310	1,320	1,052
320	330	260	820	830	660	1,320	1,330	1,060
330	340	268	830	840	668	1,330	1,340	1,068
340	350	276	840	850	676	1,340	1,350	1,076
350	360	284	850	860	684	1,350	1,360	1,084
360	370	292	860	870	692	1,360	1,370	1,092
370	380	300	870	880	700	1,370	1,380	1,100
380	390	308	880	890	708	1,380	1,390	1,108
390	400	316	890	900	716	1,390	1,400	1,116
400	410	324	900	910	724	1,400	1,410	1,124
410	420	332	910	920	732	1,410	1,420	1,132
420	430	340	920	930	740	1,420	1,430	1,140
430	440	348	930	940	748	1,430	1,440	1,148
440	450	356	940	950	756	1,440	1,450	1,156
450	460	364	950	960	764	1,450	or over	1,160
460	470	372	960	970	772			
470	480	380	970	980	780			
480	490	388	980	990	788			
490	500	396	990	1,000	796			

1995 Rent Certificate

Wisconsin
Department of Revenue

Claimant (Renter): Attach
to your 1995 Schedule H

Claimant: Fill in lines 1-4

- 1 Claimant (renter) Last name _____ First name and initial _____
- 2 Social security number _____
- 3 Address of rental property (property must be in Wisconsin) _____
- 4 Time you actually lived here in 1995
From (mo/day) _____ To (mo/day) _____

Landlord: Fill in lines 5-14; be sure every line has an entry

- 5 Landlord's Last name _____ First name and initial _____
- 6 Landlord's telephone number _____
- 7 Landlord's soc. sec. no. or FEIN _____
- 8 Landlord's home or business address _____
- 9 Is the rental property (line 3 above) subject to real estate taxes?
(If no, see instructions) Yes No
- 10 a. Is this rent certificate for rent of:
A mobile home? Yes No
A mobile home site? Yes No
- b. If you collected mobile home taxes, mobile home parking permit fees, or municipal fees for 1995 from this renter, fill in the amount \$ _____
- (Claimant: Fill in the amount from line 10b on line 13, 14a, or 14b of Schedule H, as appropriate.)

- 11 Answer lines 11a - 11e based on the period of time this unit was occupied by this claimant (renter) in 1995
- a. Total rent collected per month for this unit (do not include amounts collected directly from a governmental agency) \$ _____
- b. Number of months this unit was rented to this renter in 1995 _____
- c. Total rent collected for this rental unit \$ _____
- d. Number of occupants in this rental unit - **do not count spouse or children under 18** _____
- e. This renter's share of total 1995 rent (do not include rent paid for other renters) \$ _____
- 12 Items provided by landlord (this renter's share)
- a. Value of food \$ _____
- b. Value of services \$ _____
- c. Add lines 12a and 12b \$ _____
- 13 a. Rent paid for occupancy only — Subtract line 12c from line 11e \$ _____
- b. Was heat included in the rent? Yes No
- (Claimant: Fill in the amount from line 13a on line 14a of Schedule H if "Yes" is checked, or on line 14b of Schedule H if "No" is checked.)
- 14 I certify that the information shown on this rent certificate for 1995 is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative _____ Date _____

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Instructions for Preparing a Rent Certificate

Every claimant (renter) who files a 1995 Wisconsin homestead credit claim, Schedule H, must attach a completed 1995 rent certificate to the Schedule H, to verify the rent paid to occupy a Wisconsin "homestead" in 1995. A homestead could be a room, apartment, mobile home, house, farm, or nursing home room.

Alterations on the rent certificate (whiteouts, erasures, etc.) are not acceptable. A rent certificate with an error should be discarded and a new one completed.

A rent certificate has two parts. The renter is to fill in the first part (lines 1 - 4) and the landlord is to fill in the second part (lines 5 - 14). The landlord may not charge a fee for filling in a rent certificate.

Instructions for claimant Fill in the information requested on lines 1 - 4. Then give the rent certificate to your landlord to fill in lines 5 - 14.

After you receive the completed rent certificate from your landlord, fill in the allowable amounts from lines 10b and 13a on lines 13, 14a, and 14b of Schedule H, as appropriate, and attach it to your Schedule H. A separate rent certificate must be completed for each homestead you rented in 1995 if rent for each is used in computing your homestead credit. All rent certificates must be attached to one Schedule H. If you claim less than 12 months of rent and/or property taxes on Schedule H, attach a note explaining where you lived for the balance of 1995.

Instructions for landlord/authorized representative Fill in a separate rent certificate for each claimant (renter) requesting one for homestead credit. Fill in line 1 if it is not already completed. Fill in lines 5 - 14, then give the completed rent certificate to the renter.

LINES 5 - 9 Fill in all the information requested. On line 7, FEIN means federal employer identification number. If you checked "No" on line 9, do not complete the rent certificate unless you are a municipal housing authority which makes payments in place of property taxes; if this applies to you, explain at the top of the certificate or attach a signed explanation to the certificate.

LINES 10a - 10b Check the appropriate boxes under line 10a. If you collected mobile home taxes, mobile home parking permit fees, or municipal fees from the renter for the period of occupancy, fill in the amount you collected on line 10b. If no amount was collected, fill in -0-.

LINE 11a Fill in the total rent you collected per month for this rental unit for the period of time it was occupied by this renter in 1995. Do not include amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit. Rental "unit" refers to the apartment, room, one-half of a duplex, etc., which this renter occupied. If the monthly rent for this unit changed in 1995, fill in each monthly rate separately on line 11a. Above each amount, fill in the number of months you collected this amount of rent. For example, if you rented this unit for \$300 per month for 7 months and \$325 per month for 5 months, fill in \$300/\$325. Above the \$300, write 7. Above the \$325, write 5.

LINE 11b Fill in the number of months you rented the unit to this renter in 1995.

LINE 11c Multiply line 11a by line 11b. This is the total rent collected for this unit for the period of time the unit was occupied by this renter in 1995.

LINE 11d Fill in the total number of occupants in this rental unit during the rental period. **Note:** Do not count the claimant's spouse or children who were under age 18 as of December 31, 1995.

LINE 11e Fill in this renter's share of the total 1995 rent paid. Do not include rent paid for renters other than the renter listed on line 1 of this certificate.

LINES 12a - 12c Fill in this renter's share of the value of food, medical, and other personal services, including laundry, transportation, counseling, grooming, recreational, and therapeutic services, you provided for this rental unit on lines 12a and 12b, as appropriate, and fill in the total on line 12c. Do not include utilities, furnishings, or appliances. If you did not provide any of the items on the line, fill in -0- on that line.

LINE 13a Subtract line 12c from line 11e. This is the allowable rent paid for occupancy only.

LINE 13b If heat was included for this rental unit, check the "Yes" box. If heat was not included for this rental unit, check the "No" box.

LINE 14 Review the rent certificate to be sure that line 1 and each of the lines 5 - 13b has an entry. Sign (by hand), date, and return the rent certificate to the renter. Signature stamps, photocopied signatures, etc., are not acceptable.

Instructions for Preparing a Rent Certificate

Every claimant (renter) who files a 1995 Wisconsin homestead credit claim, Schedule H, must attach a completed 1995 rent certificate to the Schedule H, to verify the rent paid to occupy a Wisconsin "homestead" in 1995. A homestead could be a room, apartment, mobile home, house, farm, or nursing home room.

Alterations on the rent certificates (whiteouts, erasures, etc.) are not acceptable. A rent certificate with an error should be discarded and a new one completed.

A rent certificate has two parts. The renter is to fill in the first part (lines 1 - 4) and the landlord is to fill in the second part (lines 5 - 14). The landlord may not charge a fee for filling in a rent certificate.

Instructions for claimant Fill in the information requested on lines 1 - 4. Then give the rent certificate to your landlord to fill in lines 5 - 14.

After you receive the completed rent certificate from your landlord, fill in the allowable amounts from lines 10b and 13a on lines 13, 14a, and 14b of Schedule H, as appropriate, and attach it to your Schedule H. A separate rent certificate must be completed for each homestead you rented in 1995 if rent for each is used in computing your homestead credit. All rent certificates must be attached to one Schedule H. If you claim less than 12 months of rent and/or property taxes on Schedule H, attach a note explaining where you lived for the balance of 1995.

Instructions for landlord/authorized representative Fill in a separate rent certificate for each claimant (renter) requesting one for homestead credit. Fill in line 1 if it is not already completed. Fill in lines 5 - 14, then give the completed rent certificate to the renter.

LINES 5 - 9 Fill in all the information requested. On line 7, FEIN means federal employer identification number. If you checked "No" on line 9, do not complete the rent certificate unless you are a municipal housing authority which makes payments in place of property taxes; if this applies to you, explain at the top of the certificate or attach a signed explanation to the certificate.

LINES 10a - 10b Check the appropriate boxes under line 10a. If you collected mobile home taxes, mobile home parking permit fees, or municipal fees from the renter for the period of occupancy, fill in the amount you collected on line 10b. If no amount was collected, fill in -0-.

LINE 11a Fill in the total rent you collected per month for this rental unit for the period of time it was occupied by this renter in 1995. Do not include amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit. Rental "unit" refers to the apartment, room, one-half of a duplex, etc., which this renter occupied. If the monthly rent for this unit changed in 1995, fill in each monthly rate separately on line 11a. Above each amount, fill in the number of months you collected this amount of rent. For example, if you rented this unit for \$300 per month for 7 months and \$325 per month for 5 months, fill in \$300/\$325. Above the \$300, write 7. Above the \$325, write 5.

LINE 11b Fill in the number of months you rented the unit to this renter in 1995.

LINE 11c Multiply line 11a by line 11b. This is the total rent collected for this unit for the period of time the unit was occupied by this renter in 1995.

LINE 11d Fill in the total number of occupants in this rental unit during the rental period. **Note:** Do not count the claimant's spouse or children who were under age 18 as of December 31, 1995.

LINE 11e Fill in this renter's share of the total 1995 rent paid. Do not include rent paid for renters other than the renter listed on line 1 of this certificate.

LINES 12a - 12c Fill in this renter's share of the value of food, medical, and other personal services, including laundry, transportation, counseling, grooming, recreational, and therapeutic services, you provided for this rental unit on lines 12a and 12b, as appropriate, and fill in the total on line 12c. Do not include utilities, furnishings, or appliances. If you did not provide any of the items on the line, fill in -0- on that line.

LINE 13a Subtract line 12c from line 11e. This is the allowable rent paid for occupancy only.

LINE 13b If heat was included for this rental unit, check the "Yes" box. If heat was not included for this rental unit, check the "No" box.

LINE 14 Review the rent certificate to be sure that line 1 and each of the lines 5 - 13b has an entry. Sign (by hand), date, and return the rent certificate to the renter. Signature stamps, photocopied signatures, etc., are not acceptable.

1995 Rent Certificate

Wisconsin
Department of Revenue

**Claimant (Renter): Attach
to your 1995 Schedule H**

Claimant: Fill in lines 1-4

1	Claimant (renter) Last name _____	First name and initial _____
2	Social security number _____	
3	Address of rental property (property must be in Wisconsin) _____	
4	Time you actually lived here in 1995	
	From (mo/day) _____	To (mo/day) _____

Landlord: Fill in lines 5-14; be sure every line has an entry

5	Landlord's Last name _____	First name and initial _____
6	Landlord's telephone number _____	
7	Landlord's soc. sec. no. or FEIN _____	
8	Landlord's home or business address _____	
9	Is the rental property (line 3 above) subject to real estate taxes? (If no, see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No	
10	a. Is this rent certificate for rent of:	
	A mobile home? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	A mobile home site? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	b. If you collected mobile home taxes, mobile home parking permit fees, or municipal fees for 1995 from this renter, fill in the amount \$ _____	
	(Claimant: Fill in the amount from line 10b on line 13, 14a, or 14b of Schedule H, as appropriate.)	

11	Answer lines 11a - 11e based on the period of time this unit was occupied by this claimant (renter) in 1995	
	a. Total rent collected per month for this unit (do not include amounts collected directly from a governmental agency)	\$ _____
	b. Number of months this unit was rented to this renter in 1995	_____
	c. Total rent collected for this rental unit	\$ _____
	d. Number of occupants in this rental unit - do not count spouse or children under 18	_____
	e. This renter's share of total 1995 rent (do not include rent paid for other renters)	\$ _____
12	Items provided by landlord (this renter's share)	
	a. Value of food	\$ _____
	b. Value of services	\$ _____
	c. Add lines 12a and 12b	\$ _____
13	a. Rent paid for occupancy only — Subtract line 12c from line 11e	
		\$ _____
	b. Was heat included in the rent? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	(Claimant: Fill in the amount from line 13a on line 14a of Schedule H if "Yes" is checked, or on line 14b of Schedule H if "No" is checked.)	
14	I certify that the information shown on this rent certificate for 1995 is true, correct, and complete to the best of my knowledge.	

Signature (by hand) of landlord or authorized representative _____

Date _____