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 black arrow.

Checklist: STOP

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.

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 PreviouslyFiled” 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 [NLRF AFDC], or foster care payments.)

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.
Instructions for Schedule H

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 x 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 household.

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 household 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 10.

- 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 GI 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.

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).

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.

• 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.

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: a) 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 b) 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 receiving a lottery credit for 1995.

If you or 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.

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

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: Homeowners 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.
Instructions for Schedule H

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 there are homestead property taxes other than yours for your homestead, you were married and living together during all of 1995, attach a copy (not the original) of a document showing your ownership percentage, such as a deed, land contract, divorce judgment, or other instrument.

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 in your household is more than one, your spouse and minor children should not be counted, and any nonspouse does not pay an equal share of the property tax. If this is the case, substitute the tenant or occupant of your household account for the person filling out this form. If there is only one tenant or occupant of your household, attach a copy of the lease or rent agreement and state the amount of the rent paid by each tenant or occupant. The tenant or occupant of your household account must submit a copy of the lease or rent agreement and a statement showing the names of the other occupants and the amount of share living expenses of rent, food, utilities, supplies, etc., each tenant or occupant pays. Only the portion of the rent which reflects the percentage of the total shared living expenses that you paid.

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

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<tr>
<th>Expenses</th>
<th>You</th>
<th>Roommate</th>
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<tr>
<td>Rent</td>
<td>$4,800</td>
<td>$1,200</td>
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<td>Food</td>
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<td>600</td>
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<td>Utilities</td>
<td>600</td>
<td>200</td>
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<tr>
<td>Supplies</td>
<td>200</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$8,000</td>
<td>$6,000</td>
</tr>
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</table>

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 ($8,000 = $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 x 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 x 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.
Special Instructions

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.

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

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1995 Rent Certificate

Wisconsin
Department of Revenue

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 in 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?
      (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.)
      Yes  No

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

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 (whiteout, 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 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. Add 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,
valuables, or furnishings. 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".

1995 Rent Certificate

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

10a 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 - 11b 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 $

13a 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