

**SCHEDULE H Wisconsin homestead credit claim**

1998

Place label here or print	Claimant's last name	Claimant's first name and initial	Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 1998 <input type="checkbox"/> City of _____ <input type="checkbox"/> Village of _____ <input type="checkbox"/> Town of _____ County of _____ Daytime telephone number (____) _____	Claimant's social security number
	Spouse's last name	Spouse's first name and initial		Spouse's social security number
	Home address (number and street)			▲ <b>IMPORTANT</b> ▲ You must enter your social security number(s)
	City or post office, state, and zip code			

- Questions** Questions 1-8 must be answered. See page 4 **If your spouse was age 65 or over, check here**
- 1 What was your age as of December 31, 1998? (if you were under 18, you do not qualify for homestead credit for 1998) ... **1** Fill in age
  - 2 Were you a legal resident of Wisconsin for all of 1998? (see page 4; if "no," you do not qualify) ... 2  Yes  No
  - 3 Were you claimed or will you be claimed as a dependent on someone else's 1998 federal income tax return? (if "yes" and you were under age 62 on December 31, 1998, you do not qualify) ... 3  Yes  No
  - 4 a. Are you now living in a nursing home? (if "yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) ... 4a  Yes  No  
 b. If "yes," are you receiving medical assistance under Title XIX? (if both 4a and 4b are "yes," you do not qualify) ... 4b  Yes  No
  - 5 a. Homeowners — Was your home for 1998 located on more than one acre of land? ... 5a  Yes  No  
 b. If "yes," was your home part of a farm? (if 5a is "yes" and 5b is "no," complete Schedule 2) ... 5b  Yes  No
  - 6 Was your home used for nonhomestead or nonfarm purposes in 1998? (if "yes," see Schedule 3) ... 6  Yes  No
  - 7 a. Did you become married  or divorced  in 1998? (if "yes," fill in date \_\_\_\_\_; **see page 12**) ... 7a  Yes  No  
 b. If married, did you and your spouse maintain separate homes on December 31, 1998? (if "yes," **see page 11**) ... 7b  Yes  No
  - 8 Did you receive any Wisconsin Works (W-2) payments, AFDC, or county relief during 1998? (if "yes," complete Schedule 4) ... 8  Yes  No

**Household Income** Include all 1998 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8

- 9 Wisconsin income from your 1998 Wisconsin income tax return. If you **already filed** your income tax return, attach a copy marked "Duplicate"; see page 3, Part B.1, paragraph 3 ... 9 \_\_\_\_\_
- 10 If you or you and your spouse **are not filing** a 1998 Wisconsin income tax return, fill in **taxable** income on lines 10a and b  
 a. Wages \_\_\_\_\_ + Interest \_\_\_\_\_ + Dividends \_\_\_\_\_ = 10a \_\_\_\_\_  
 b. Other taxable income. Attach a schedule ... 10b \_\_\_\_\_
- 11 Other household income. Do not include amounts filled in on line 9 or 10  
 a. Income adjustments. Complete Schedule 1 ... 11a \_\_\_\_\_  
 b. Unemployment compensation ... 11b \_\_\_\_\_  
 c. Social security, SSI, and railroad retirement benefits, including Medicare premium deductions ... 11c \_\_\_\_\_  
 d. Nontaxable scholarships, fellowships, grants (see page 6), and military compensation or cash benefits ... 11d \_\_\_\_\_  
 e. Pensions and annuities; IRA, Keogh, SEP, and SIMPLE distributions; veterans' pensions; and disability payments ... 11e \_\_\_\_\_  
 f. Workers' compensation, income continuation, and loss of time insurance ... 11f \_\_\_\_\_  
 g. Support money and maintenance payments (court ordered) ... 11g \_\_\_\_\_  
 h. Wisconsin Works (W-2) payments, AFDC, county relief, and other cash public assistance. Complete Schedule 4 ... 11h \_\_\_\_\_
- 12 a. Subtotal. Add lines 9 through 11h ... 12a \_\_\_\_\_  
 b. Number of qualifying dependents. Do not count yourself or your spouse (see page 7) ...  x \$250 = 12b \_\_\_\_\_  
 c. Household income. Subtract line 12b from line 12a (if \$19,154 or more, no credit is allowed) ... 12c \_\_\_\_\_

**Taxes and/or Rent** If you received Wisconsin Works (W-2) payments, AFDC, or county relief, see Schedule 5

- 13 Homeowners — Fill in net 1998 property taxes on your homestead, payable in 1999 (see pages 8-10) ... **13** \_\_\_\_\_
- 14 Renters — Fill in allowable rent from line 13a of your rent certificate(s) (see pages 8-10)  
 Rent — heat included (line 13b of rent certificate(s) is "Yes") ... 14a  \_\_\_\_\_ x .20 (20%) = 14b \_\_\_\_\_  
 Rent — heat not included (line 13b of rent certificate(s) is "No") ... 14c  \_\_\_\_\_ x .25 (25%) = 14d \_\_\_\_\_
- 15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 5) **ATTACH TAX BILL / RENT CERTIFICATE** ... 15 \_\_\_\_\_

**Credit Computation**

- 16 Fill in the **smaller** of (a) amount on line 15 or (b) \$1,450 ... 16 \_\_\_\_\_
- 17 Using household income on line 12c, find the appropriate amount from Table A (page 13) and fill in here ... 17 \_\_\_\_\_
- 18 Subtract line 17 from line 16 (if **line 17 is more than line 16, fill in -0-**; no credit is allowable) ... 18 \_\_\_\_\_
- 19 Homestead credit — Using the amount on line 18, find the appropriate amount from Table B (page 14) and fill in here ... **19** \_\_\_\_\_

If you file a Wisconsin income tax return, attach this claim to the return. Fill in your homestead credit on line 27 of Form 1A, line 39 of Form 1, or line 60 of Form 1NPR. You **CANNOT** file Form WI-Z with a homestead credit claim.

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

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

Claimant's signature, date	Spouse's signature	<b>For Department Use Only</b>										
Mail tax return and claim to: Wisconsin Department of Revenue P.O. Box 34 Madison, WI 53786-0001		R	YR	T	D	A	C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			98									

**Schedule 1 Income Adjustments – see instructions for line 11a on pages 5 and 6**

1	Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, line 27	1	_____
2	Car or truck depreciation (standard mileage rate)	2	_____
3	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	3	_____
4	Capital gains not taxable and Section 121 exclusion of gain from sale of residence	4	_____
5	Contributions to IRA, Keogh, SEP, SIMPLE, and deferred compensation plans	5	_____
6	Nontaxable interest on United States securities (e.g., U.S. Savings Bonds), and state and municipal bonds	6	_____
7	Net operating loss carryforward and capital loss carryforward	7	_____
8	Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin	8	_____
9	Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income	9	_____
10	Total income adjustments — Add lines 1 through 9. Fill in here and on line 11a of Schedule H	10	_____

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

- Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the taxes on one acre of land and the buildings on it.
- Do **not** complete this schedule if your home was part of a farm. You may claim the taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H a copy of your computation of allowable taxes.

1	Value of land (from property tax bill)	_____
2	Number of acres of land	_____
3	Divide line 1 by line 2	_____
4	Value of improvements (from property tax bill)	_____
5	Add line 3 and line 4	_____
6	Add line 1 and line 4	_____
7	Divide line 5 by line 6	_____
8	Net 1998 property taxes (see instructions for line 13 on pages 8 to 10)	_____
9	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 3 or 5.	_____

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

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm, but part of the homestead was used for purposes other than personal use. Only the personal portion of your taxes/rent may be claimed.
- See paragraph 2 under "Exceptions: Homeowners and /or Renters" (page 9) for a description of uses other than personal use.

1	Net 1998 property taxes/rent or amount from line 9 of Schedule 2 (see pages 8 and 9)	_____
2	Percentage of home used solely for personal purposes	_____
3	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or line 1 or 2 of Schedule 5	_____

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

Fill in the amount of all cash public assistance and county relief payments you received for each month of 1998. On line 1 include AFDC and Wisconsin Works (W-2) payments for community service jobs (CSJ) and transitional placements (TP). On line 2 include non-legally responsible relative AFDC (NLRR), kinship care (KC), and W-2 payments as a caretaker of a newborn child (CNC). If you fill in line 1 or 3, refer to Schedule 5 to see if it applies to you. If you fill in "Other" amounts on line 4, attach a schedule listing the sources. See instructions for line 11h on page 7.

1998	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 AFDC, CSJ, TP													
2 NLRR, KC, CNC													
3 County Relief													
4 Other													

5 Total. Add lines 1, 2, 3, and 4 of the "Total" column. Fill in here and on line 11h of Schedule H. \_\_\_\_\_

**Schedule 5 Taxes/Rent Reduction for Wisconsin Works, AFDC, or County Relief Recipients**

Complete this schedule if, for any month of 1998, you received a) any payment filled in on line 1 of Schedule 4, or b) county relief payments of \$400 or more. However, if you received these payments for all 12 months of 1998, do not complete Schedule H; you do not qualify for homestead credit.

*Example:* You received community service job W-2 payments for 4 months in 1998. Rent paid for 1998 was \$4,500 and heat was included.

Line		
2	20% of rent paid (\$4,500 x .20)	\$900
4	Monthly rent (\$900 ÷ 12)	\$ 75
5	Number of months <b>no</b> W-2 received (12 months - 4 months)	8
6	Reduced rent (\$75 x 8 months)	\$600

In this example, \$600 would be filled in on line 15 of Schedule H.

1	Homeowners – fill in the net 1998 property taxes on your homestead	_____
2	Renters – if heat <b>was</b> included, fill in 20% (.20), or if heat <b>was not</b> included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 3	_____
3	Add lines 1 and 2; fill in the <b>smaller</b> of a) the total of lines 1 and 2, or b) \$1,450.	_____
4	Divide line 3 by line 2.	_____
5	Number of months in 1998 for which you did <b>not</b> receive a) any payment filled in on line 1 of Schedule 4, or b) county relief payments of \$400 or more	_____
6	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14.	_____

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