



## Wisconsin homestead credit

### Schedule H instructions

# 2002

#### New for 2002

- **Free electronic filing** - You may be able to use "Wisconsin Free File" to electronically file your Wisconsin income tax return and homestead credit claim (or Schedule H by itself if you are not filing a tax return). For additional information about this and other methods of filing electronically, visit the department's web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).
- **Schedule H revised** - The Schedule H has been redesigned for 2002:
  - It is now 3 pages, and easier to read - pages 1 and 2 must always be submitted, and page 3 must be submitted ONLY if Schedule 1, 2, and/or 3 is filled in.
  - Zeros are preprinted in the "cents" areas (amounts should be rounded to the nearest dollar).
  - New items include question 6b and checkboxes at line 7 and above line 13.
  - The household income items have been rearranged and are all listed in one section on pages 1 and 2.
  - The "Taxes and/or Rent," "Credit Computation," and "Sign Here" sections have been moved to page 2, and new instructions are added below lines 15 and 19.
- **Use black ink** - Because of the way homestead credit claims are processed, it is important to complete the Schedule H using BLACK INK.

#### Earned Income Credit

The Wisconsin earned income credit is available to working families with qualifying children. The amount of credit depends on your income and number of children. To claim the Wisconsin earned income credit you must file a Wisconsin Form 1 or 1A. If you need more information, contact any department office.

#### Property Tax Deferral Loan Program

For important information about this program, see page 3 of Schedule H (at the bottom).

#### Checklist:



Before filing your claim, check off the following items –

- Wisconsin and federal income tax returns ATTACHED (if applicable)
- Property tax bill(s)/rent certificate(s) ATTACHED
- Questions 1 to 6 on Schedule H all answered
- ALL household income reported
- ALL applicable schedules on page 3 of Schedule H completed
- Schedule H SIGNED
- Complete copy made, for you to keep

#### Don't Delay Your Refund

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

- Failing to include the following:
  - Copies of Wisconsin and federal tax returns, wage statements, and schedules, if applicable (page 3)
  - Property tax bill(s) and/or rent certificate(s) (pages 8 and 9)
- Failing to write "actual" on Schedule C, C-EZ, E, or F if car/truck expenses are claimed using actual expense method (page 7)
- Failing to explain other owners' names on tax bill (page 8)
- Submitting an altered rent certificate (page 9)
- Failing to complete shared living expense schedule when rent certificate shows more than 1 occupant (page 9)
- Failing to answer question 6b (page 5), and to follow "Special Instructions" (pages 11 and 12)

#### 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.

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## General Instructions

### A. 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 age 18 or older as of December 31, 2002?
- b. Were you a legal resident of Wisconsin for **all** of 2002, from January 1 through December 31?
- c. Was your household income (see definition E.4 on page 4) for 2002 less than \$24,500?
- d. Were you the owner or renter of the Wisconsin homestead (see definition E.1 on page 4) you lived in during 2002?

If you answered “No” to any question in Step 1, do not complete Schedule H; **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 2002 **federal** income tax return? (If you were age 62 or older on December 31, 2002, 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. For EACH MONTH of the entire 2002 year did you receive either of the following:

- Wisconsin Works (W2) payments (see definition E.5 on page 4) of any amount?
- County relief payments of \$400 or more?

**Note:** If your answers for both parts of question c are “No” but you received either of these benefits for PART of 2002, see Schedule 3 on page 3 of Schedule H.

- d. Did you live FOR THE ENTIRE YEAR 2002 in housing that is exempt from property taxes? (A municipal housing authority property created under sec. 66.1201, Wis. Stats., is not considered tax-exempt for homestead credit purposes if that authority makes payments in lieu 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 8 under “Exceptions: Homeowners and/or Renters,” on page 10), this limitation does not apply, so answer “No.”

- e. Have you claimed or will you claim a Wisconsin farmland preservation credit for 2002?
- f. Has another member of your household (see definition E.3 on page 4) filed a 2002 Schedule H?
- g. Is the Schedule H being filed on behalf of a person who is deceased?

If you answered "Yes" to any question in Step 2, do not complete Schedule H; **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.

## B. How, When, and Where to File

1. **How** 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.

If your Wisconsin return is a Form 1 or 1NPR, ATTACH A COPY of your federal income tax return and supporting schedules. 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 you previously filed or are filing your Wisconsin income tax return separately from your homestead credit claim, write "Income Tax Return Separately Filed" at the top of Schedule H. Check the box on line 7 of Schedule H, ATTACH A COMPLETE COPY of your Wisconsin income tax return, Form 1, 1A, WI-Z, or 1NPR (including wage statement copies), and write "Duplicate" at the top. If your Wisconsin return is a Form 1 or 1NPR, ALSO INCLUDE A COPY of your federal income tax return and supporting schedules. If you filed your Wisconsin income tax return by telephone, attach copies of your Wisconsin TeleFile worksheet and wage statements.

The fastest way to get your refund is to file your homestead credit claim electronically. If you file electronically, mail all of the required Schedule H attachments, along with a completed Form W-RA, "Required Attachments for Electronic Filing," to Wisconsin Department of Revenue, PO Box 34, Madison WI 53786-0001. For additional information, see the department's web site at [www.dor.state.wi.us](http://www.dor.state.wi.us), or talk to a tax preparer.

2. **When** For most claimants, the deadline for filing a 2002 Schedule H is April 16, 2007. Do not file your 2002 Schedule H before January 1, 2003.

**Exception:** 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 fiscal taxable year to which the claim relates.

3. **Where** Mail your Wisconsin income tax return and Schedule H **together**, assembled in the proper order (or Schedule H by itself if no tax return is required, or the supporting documents if you are filing electronically), to:

Wisconsin Department of Revenue  
PO Box 34  
Madison WI 53786-0001

Make a complete copy of your Schedule H and all attachments, and keep the copy for your records.

## C. Additional Help or Questions About Refunds

1. **Help** 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 may be listed in your telephone book. You may also e-mail a question to the department at [homestd@dor.state.wi.us](mailto:homestd@dor.state.wi.us), access the department's web site at [www.dor.state.wi.us](http://www.dor.state.wi.us), or phone (608) 266-8641 (Madison). **Do not use this number for refund inquiries.**

If you prefer, you may write to Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8949, Madison WI 53708-8949. Please **include your social security number** on all correspondence.

2. **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). You may also obtain refund information through the department's web site at [www.dor.state.wi.us](http://www.dor.state.wi.us). Either way, have your social security number and the dollar amount of your refund available.

If you prefer, you may write to Wisconsin Department of Revenue, Mail Stop 3-258, PO Box 8949, Madison WI 53708-8949. Please **include your social security number** on all correspondence.

3. **TTY** Hearing-impaired people with TTY equipment may phone the Department of Revenue at (608) 267-1049 (Madison) or (414) 227-4147 (Milwaukee). These TTY numbers may be used for both assistance and refund inquiries.

## D. Refunds of Divorced Claimants

If you became divorced after June 20, 1996, and your divorce judgment states that your former spouse must pay a tax liability owed to the Department of Revenue, attach a copy of the divorce judgment to your Schedule H. This will prevent your homestead credit from being applied against that tax liability.

## E. 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 that is used for business or rental purposes where a deduction is allowed or allowable for federal tax purposes, or a separate unit occupied by others rent free.

2. **Farm** A farm is property used for agricultural purposes. Your homestead is part of a farm if the property was used for agricultural purposes during 2002, or if you used it for agricultural purposes prior to 2002 and have not used it since then for other purposes (such as recreational or manufacturing).

3. **Household** A household is a claimant and the claimant's spouse living in the claimant's homestead. If you are single, you are a household, whether you

live alone or with others. If you are married, you and your spouse are a household if you live together. If you are married but you and your spouse maintained separate homes on December 31, 2002, you are each considered a separate household.

4. **Household Income** Household income is all your income reportable for Wisconsin income tax purposes and all the items identified on lines 9 through 11i of Schedule H, less a deduction of \$250 for each dependent who occupied your homestead for more than six months during 2002.

If you were married and lived with your spouse during all of 2002, you must combine both incomes to determine household income. If during 2002, you were separated from your spouse for all or part of the year (including one spouse living in a nursing home), you became married or divorced, or your spouse died, see the "Special Instructions" on pages 11 and 12 for information on how to determine household income.

5. **Wisconsin Works (W2) Payment** A Wisconsin Works or "W2" payment is a payment received under the Wisconsin Works assistance program for participating in a community service job or a transitional placement, or a payment received under the program as a caretaker of a newborn child.

Amounts received under the Wisconsin Works program for trial jobs are taxable wages and are not included in the definition of Wisconsin Works (W2) payment for homestead credit purposes. Amounts received under the program for job access loans, health care coverage, child care subsidies, and transportation assistance are also not included in the definition of Wisconsin Works (W2) payment; these amounts are not includable in household income.

## F. Situations and Solutions

Wisconsin Publication 127, "*Wisconsin Homestead Credit Situations and Solutions*," provides additional information about various situations that are discussed in this instruction booklet. It also provides information about some situations and solutions that are not covered in this instruction booklet.

Copies of Publication 127 are available at any Department of Revenue office, or by contacting the department by any of the methods described under "Help" in Part C.1, on page 3.

**General**

**New** Because of the way homestead credit claims are processed, please use BLACK INK to complete Schedule H.

**New** Pages 1 and 2 of Schedule H have preprinted zeros in the “cents” area of the entry lines. Amounts filled in on those lines should be rounded to the nearest dollar.

**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. Also fill in your social security number (and your spouse’s, if applicable), and your telephone number. Correct your name or address if the label is wrong. If you are married and your spouse’s name is not on the label, print your spouse’s name on the label.

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

**Lines 1 Through 6 – Questions**

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

- **Questions 1a and 1b** Fill in your age as of December 31, 2002, on line 1a. If you were married and lived with your spouse for all of 2002, and your spouse was age 65 or over on December 31, 2002, check the box on line 1b.
- **Question 2** You are not a full-year legal Wisconsin resident if you moved here from another state after January 1, 2002, or if you moved here from another state 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.
- **Question 4b** It is not necessary to answer question 4b unless 4a is answered “Yes.”
- **Question 5** If you became married or divorced during 2002, check “Yes,” fill in the date, check the appropriate box in front of the word “married” or “divorced,” and see the “Special Instructions” on page 12.
- **Question 6a** It is not necessary to answer question 6a if you were not married during any part of 2002. If one spouse was in a nursing home during 2002, you are considered to be maintaining separate homes, so answer “Yes” to question 6a.

**New** **Question 6b** This question is new. If it applies to you, refer to the “Special Instructions” on page 11 for additional information.

**Lines 7 Through 12 – Household Income**

These instructions apply if during all of 2002 you were single, or married and living with your spouse. If during 2002 you were separated, you became married or divorced, or your spouse died, read the “Special Instructions” on pages 11 and 12 before you complete lines 7 through 12.

**New** The Schedule H has been redesigned for 2002. All of the nontaxable household income items are now included in one section, beginning on page 1 of Schedule H and continuing on page 2, and some of the income items have been rearranged.

**Line 7 – Income – From Tax Return**

Fill in line 7 **ONLY** if you or you and your spouse are filing or have already filed a 2002 Wisconsin income tax return. If you were married and lived with your spouse all year but file separate income tax returns, fill in the income from both of your tax returns.

If you are filing your tax return with Schedule H, first complete the income portion of your tax return. Fill in the income from line 11 of Form 1A, line 13 of Form 1, or line 30 of Form 1NPR, on line 7 of Schedule H.

**New** If you or you and your spouse have **ALREADY FILED** your 2002 Wisconsin income tax return or will file it separately from Schedule H, check the box on line 7; also see page 3, Part B.1, paragraph 3.

If you fill in line 7, do **NOT** fill in line 8a or 8b.

**Line 8 – Income – No Tax Return**

Fill in lines 8a and 8b **ONLY** if you or you and your spouse are not filing a 2002 Wisconsin income tax return. If you were married and lived with your spouse all year, fill in all of the income of both spouses.

If you fill in lines 8a and 8b, do **NOT** fill in line 7.

- **8a** Fill in the amount of wages, interest, and dividends in the spaces provided, and fill in the total of these amounts on line 8a.
- **8b** Fill in all other items of taxable income on line 8b, such as: taxable unemployment compensation; pensions and annuities; IRA, Keogh, SEP, SIMPLE, and deferred compensation distributions; capital gains; alimony; and business, rent, farm, partnership, and S corporation income. If you fill in an amount on line 8b, attach a schedule explaining the sources of income and the amount from each source.

**Lines 9a Through 11i – Nontaxable Household Income**

Fill in all nontaxable household income received in 2002 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 7, 8a, or 8b.

- **9a Unemployment compensation** Fill in the total amount of unemployment compensation received in 2002 that is not already included on line 7 or 8b. Both taxable and nontaxable unemployment compensation must be included in household income.
- **9b Social security, SSI, SSI-E, and caretaker supplement** Fill in the total amount of social security benefits received in 2002. Include amounts deducted for Medicare premiums (\$54 per person per month, or \$648 for the entire year), and any social security death benefit (\$255) received. Also fill in federal and state "SSI" (supplemental security income) payments, "SSI-E" (supplemental security income-exceptional needs) payments, and "caretaker supplement" payments.

Do NOT include social security or SSI payments paid directly to your children, or Title XX benefits (payments for services).

- **9c Railroad retirement** Fill in the total amount of railroad retirement benefits received in 2002. Include amounts deducted for Medicare premiums (\$54 per person per month, or \$648 for the entire year).
- **9d Pensions and annuities, including IRA, Keogh, SEP, and SIMPLE distributions** Fill in the GROSS amount of ALL pensions and annuities received in 2002 and not included elsewhere. Include veterans' pensions, disability payments, any amounts you contributed to a pension fund, and nontaxable IRA, Keogh, SEP, and SIMPLE distributions. Both taxable and nontaxable amounts must be included in household income.

**Note** **Exceptions:** Do not include rollovers (amounts transferred from one plan to another), or tax-free Section 1035 insurance contract exchanges. If all or a part of a pension or annuity distribution in 2002 includes a rollover amount or a tax-free exchange, write "Rollover" or "Tax-Free Exchange" near line 9d, and attach a copy of federal Form 1099-R.

Example: In 2002, you received pension income of \$3,500, \$2,700 of which is taxable income and is included on line 7. No portion of the \$3,500 was a rollover. Fill in \$800 (\$3,500 - \$2,700) on line 9d.

- **9e Contributions to deferred compensation plans** Fill in contributions to deferred compensation plans that were excluded from income on the income tax return (do not include nondeductible contributions). Excluded deferred compensation is generally reported in box 12 of the wage and tax statement, Form W-2, preceded by the prefix D, E, F, G, H, or S.
- **9f Contributions to IRA, Keogh, SEP, and SIMPLE plans** Fill in contributions to these plans that were deducted from income on the income tax return (do

not include rollover contributions or nondeductible contributions). IRA deductions are reported on line 24 of federal Form 1040, or on line 17 of Form 1040A. Keogh, SEP, and SIMPLE deductions are reported on line 31 of Form 1040.

- **9g Interest on United States securities and state and municipal bonds** Fill in any nontaxable interest received on securities of the federal government or its instrumentalities, such as U.S. Savings Bonds or Treasury Notes, and on nontaxable state and municipal bonds, such as Higher Education Bonds.
- **9h Scholarships, fellowships, grants, and military compensation** Fill in the total amount received in 2002 for NONTAXABLE scholarship and fellowship income (for example, books or tuition), educational grants, or military benefits (for example: basic quarters and subsistence allowances - generally reported in box 12 of the wage and tax statement, Form W-2, preceded by the prefix Q; VEAP payments; or G.I. Bill benefits). Do not include student loans or amounts included elsewhere.

**Note:** If scholarship or fellowship income is included on line 7 of Schedule H, and any portion of that income was included on your 2001 homestead credit claim, you may subtract the amount included in 2001 household income. Fill in the amount as a negative number on line 9h, and reduce your 2002 household income by this amount.

- **9i Child support, maintenance payments, and other support** Fill in the total amount of any court ordered support payments received in 2002, including child support and family maintenance, but not foster care, voluntary support, or amounts included elsewhere.
- **9j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance** Fill in the total amount of any Wisconsin Works (W2), county relief, kinship care, and other cash public assistance payments (such as adoption assistance) received in 2002. 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 paid to a fuel supplier or utility, or provided under the federal Low-Income Home Energy Assistance Act.

**Note** If you received Wisconsin Works (W2) or county relief payments, check the bottom box in the area above line 13; you may need to fill in Schedule 3 on page 3 of Schedule H. See paragraph 5 under "Exceptions: Homeowners and/or Renters," on page 10.

- **New 10 and 11a** Add lines 7 through 9j. Fill in the total on line 10, at the bottom of page 1 of Schedule H, and on line 11a, at the top of page 2.
- **11b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)** Fill in

the total amount received in 2002 from these sources. Nontaxable sick pay is generally reported in box 12 of the wage and tax statement, Form W-2, preceded by the prefix J.



• **11c Gain from sale of home** Fill in the gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code. Attach a schedule showing the computation of the gain (selling price minus adjusted basis minus expense of sale).

• **11d Other capital gains not taxable** Include the 60% capital gain exclusion on assets held more than one year, plus any other nontaxable capital gains that are not reported elsewhere.

Example: You reported net long-term capital gains of \$3,000 on federal Schedule D. In computing Wisconsin taxable income, you subtracted \$1,800 ( $\$3,000 \times 60\%$ ) of this gain. Include the \$1,800 on line 11d.

• **11e Net operating loss carryforward and capital loss carryforward** Fill in any net operating loss carryforward or capital loss carryforward (one incurred in a prior year and not used in that year to offset taxable income) deducted in computing 2002 Wisconsin taxable income.

Example: You have a \$2,000 capital loss carryforward from 2001 to 2002, and a \$1,900 capital gain for 2002. On Schedule WD, you compute a \$100 net capital loss deduction ( $\$2,000$  carryforward less  $\$1,900$  gain). Fill in \$2,000 on line 11e (the \$1,900 loss offset against capital gain, plus the \$100 loss applied against other income).

• **11f Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin** Fill in the income of your nonresident or part-year resident spouse for the time you resided in the same homestead. Also fill in the income received from sources outside Wisconsin that was excluded from Wisconsin taxable income.

Example: While a nonresident of Wisconsin, you sold property located outside Wisconsin on the installment basis. In 2002 you are a Wisconsin resident. The gain on the sale of the property sold while you were a nonresident is not taxable to Wisconsin. However, it must be included on line 11f.

**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 nontaxable income of a Native American.

• **11g Partners, LLC members, and S corporation shareholders** Fill in the 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 S corporation did not claim any of these expenses, write "None" on line 27 of federal Schedule E, near the entity's name. To determine this you may have to contact the partnership, LLC, or S corporation.

• **11h Car or truck depreciation (standard mileage rate)** If car or truck expenses were claimed using the standard mileage rate of 36.5¢ per mile on a business, rent, or farm schedule, 15¢ per mile is considered depreciation. Multiply the number of miles claimed by 15¢, and include that amount on line 11h. Write the number of miles next to the deduction on Schedule C, E, or F.

Example: On a farm schedule you claimed automobile expenses of \$1,825, based on the standard mileage rate for 5,000 business miles. Include \$750 on line 11h (5,000 miles  $\times 15\text{¢} = \$750$ ). Fill in "5,000" on line 12 of federal Schedule F.

**Exception:** The 15¢ 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.

• **11i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs** Fill in any depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs claimed in computing Wisconsin taxable income, except amounts already filled in on line 11g or 11h. (See the note below, regarding actual car/truck expenses.)

Example: You filed a 2002 Wisconsin income tax return and claimed \$1,500 of depreciation on federal Schedule F. Fill in the \$1,500 on line 11i.

**Note:** If car or truck expenses were claimed on federal Schedule C, C-EZ, E, or F using the actual expense method, depreciation would be claimed on the depreciation line and would be included on line 11i. In this case, write "actual" next to the car/truck expense line on Schedule C, E, or F, or near line 5a on Schedule C-EZ.

• **Repaid amounts** Nontaxable income that was included in household income in a prior year and was required to be repaid in 2002 may be subtracted from household income on your 2002 Schedule H. Subtract the amount repaid on the income line of Schedule H to which the repayment relates (fill in the amount as a negative number). Attach an explanation indicating the amount of the repayment and the year it was included on a homestead credit claim.

Example: You filed a 2001 Schedule H and reported \$8,000 of social security benefits received in 2001. In 2002, you received social security benefits of \$9,000 but were required to pay back \$3,000 of the benefits you received in 2001. On line 9b of the 2002 Schedule H, fill in \$6,000, the social security received in 2002 ( $\$9,000$ ) less the amount repaid ( $\$3,000$ ).

**■ Lines 12a Through 12c – Total Household Income**

- **12a** Fill in the total of lines 11a through 11i.
- **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) is or may be claimed as a dependent on your **federal** income tax return; and b) occupied your (the claimant’s) homestead for more than six months during 2002. A dependent is considered to have occupied your homestead during temporary absences for reasons such as school, illness, or vacations.

The six months’ occupancy requirement is considered to have been met if: a) the dependent was born or died during 2002 and occupied your homestead during the entire time he or she lived in 2002; or b) during 2002 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 2002.

**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.

**■ 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 these in household income.

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 2002, attach a note stating that you did not receive any income from any of these sources.

**Lines 13 Through 15 – Taxes and/or Rent**

**New** If any of the four statements above line 13 apply to you, check the appropriate box(es) and, if applicable, refer to the schedule(s) on page 3 of Schedule H.

**■ Line 13 – Homeowners**

If you or you and your spouse lived in your homestead during all of 2002 and were the sole owner(s), fill in on line 13 the net property taxes from your 2002 property tax bill(s) (payable in 2003 – the taxes do not have to be paid to claim the credit). “Net property taxes” means the net taxes after state aids, school tax credits, and the lottery and gaming credit (if applicable). Net property taxes do NOT include special assessments or charges, delinquent interest, or woodland, forest croplands, or managed forest land taxes.

**Attach** to your Schedule H a legible copy of the 2002 property tax bill(s) (payable in 2003) for your homestead, or a computer printout signed by the county or municipal treasurer. If you file electronically, mail the property tax bill or computer printout, not the electronically generated form. Also, a mortgage statement, canceled check, installment tax stub, money order receipt, or unsigned computer printout cannot be accepted.

The property tax bill copy or computer printout must show the year, name of the owner(s), assessed value of land and improvements, legal description or property address, and taxes before and after state aids and credits, and it must have lines for special assessments and for the lottery and gaming credit.

**Exception** In certain cases you must reduce your net property taxes or attach additional information. See the exceptions below and on pages 9 and 10.

**Note** **Exceptions: Homeowners** (also see “Exceptions: Homeowners and/or Renters,” on pages 9 and 10)

1. If there are names on the property tax bill other than yours (or your spouse’s if you were married and lived together during all of 2002), attach a **copy** (not the original) of a document showing your ownership percentage or life estate. The document could be a deed, land contract, divorce judgment, final judgment in an estate, or trust instrument. Also see paragraph 2.
2. If you owned your homestead with others in 2002, use only that portion of the net property taxes that reflects your percentage of ownership, unless one of the following situations applies.
  - a) If the other owner was your spouse who lived with you during all of 2002, you may use all of the net property taxes.
  - b) If the other owner did not live in the homestead and you paid or will pay all the property taxes, use the portion of taxes reflecting your ownership percentage on line 13, and use the other owner’s share of taxes on line 14c (as rent).
  - c) If you inherited a partial ownership interest and are **required** by the terms of the decedent’s will to pay all the property taxes, you may use all the property taxes from the date of death. Submit a copy of the will to verify the requirement.
3. If you owned and lived in a mobile home in 2002, fill in on line 13 the net property taxes from your 2002 personal property tax bill (payable in 2003). Write “mobile home” on the property tax bill. If you owned the land on which your mobile home was located, fill in the 2002 net property taxes for the land. Also fill in on line 13 any 2002 municipal mobile home parking permit fees you paid to the municipality (or to the owner of the land if you rented the land).

4. If you submit two or more property tax bills for one homestead, attach a drawing showing the description, size, and location of each parcel.

5. If the property tax bill for your homestead does not show any lottery and gaming credit, do one of the following:

- a) If you received or will receive a lottery and gaming credit separately, subtract the credit from the amount shown on your property tax bill and include only the net amount on line 13. Attach a note indicating the amount of the lottery and gaming credit.
- b) If you did not and will not receive a lottery and gaming credit on your homestead for 2002, attach a note stating that you are not receiving a lottery and gaming credit for 2002.

**Line 14 – Renters**

If heat was included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14a of Schedule H. Fill in 20% (.20) of that amount on line 14b.

If heat was not included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14c of Schedule H. Fill in 25% (.25) of that amount on line 14d.

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.

**Attach** to your Schedule H the rent certificate(s) completed and signed by your landlord(s). A separate rent certificate must be attached for each homestead for which you are claiming 2002 homestead credit. Only rent paid for 2002 may be used in determining your homestead credit. If you file electronically, mail the signed rent certificate(s), not the electronically generated form.

**Exception** In certain cases you must reduce your rent or attach additional information to your Schedule H. See the exceptions below and on page 10.

**Note** **Exceptions: Renters** (also see “Exceptions: Homeowners and/or Renters,” on pages 9 and 10)

1. If the number of occupants on line 11d of the rent certificate is more than one (your spouse and minor children should **not** be included), and each occupant did not pay an equal share of the rent, fill in the shared living expense schedule on the bottom of the rent certificate, to compute your allowable rent paid for occupancy only.

2. If your landlord will not sign your rent certificate, complete lines 1 through 13b on the rent certificate. If food or services were provided by your landlord, indicate what items were provided and fill in your estimated value of these items on line 12. If these items were not provided, fill in 0 on line 12. Check the box above

line 1 on the rent certificate. Attach it, along with copies of each canceled check or money order receipt you have to verify your rent.

3. Only rent paid for a homestead subject to property taxes may be claimed, unless the property is owned and operated by a municipal housing authority created under sec. 66.1201, Wis. Stats., that makes payments in lieu of property taxes to the municipality.

4. If in 2002 you rented a mobile home, or the land on which it was located, attach a completed rent certificate. On line 14a or 14c 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.

**Note** **Exceptions: Homeowners and/or Renters**

1. If during 2002 you were separated from your spouse, you became married or divorced, or your spouse died, read the “Special Instructions” on pages 11 and 12 before you complete line 13 or 14.

2. If you moved during 2002, do each of the following that apply:

- a) Attach a schedule listing the address of each dwelling and the dates you lived there in 2002.
- b) Claim the prorated property taxes or rent for the time you occupied each dwelling in 2002. If you are claiming less than 12 months of property taxes and/or rent, attach a note explaining where you lived for the balance of 2002.

c) Do not claim more than 12 months of property taxes and/or rent. If you paid property taxes and/or rent for two dwellings for the same time period, claim only the amount for where you actually lived.

d) If you owned your homestead, claim only the portion of property taxes prorated for the time you both owned and occupied it. If you sold your homestead in 2002, attach a copy of the closing statement to verify your ownership of the sold homestead, the prorated property taxes, and the date of sale (also see the income instructions for line 11c, on page 7).

e) If you paid rent for more than one homestead for 2002, attach a separate rent certificate for each homestead.

f) If you have moved from a homestead you owned to tax-exempt housing, see paragraph 8 below.

3. If your home or property was not used solely for personal purposes while you lived there and was not part of a farm (see definition E.2 on page 4), you must allocate property taxes or rent between personal use and: a) business or rental use for which a deduction is allowed or allowable for federal tax purposes; or b)

a separate unit occupied by others rent free. Check the third box in the area above line 13, and complete Schedule 2 on page 3 of Schedule H; claim only the personal portion of property taxes or rent.

Examples of part business use include 1) having a store or office 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.

Example: During 2002 you owned a triplex and lived in one of the three equal-sized units; net property taxes were \$3,000. Claim \$1,000 of property taxes (one-third of \$3,000) on line 13, whether the other units were rented out, available for rent, or used by others rent free.

Example: In 2002 you used one room of your five-room house exclusively for business; net property taxes were \$1,500. Since one-fifth of the total property taxes are for business use, claim \$1,200 of property taxes (four-fifths of \$1,500) on line 13.

4. If your home was on more than one acre of land and was not part of a farm, you may claim only the property taxes or rent on your home and one acre of land. Check the first box in the area above line 13. Homeowners: Complete Schedule 1 on page 3 of Schedule H. Renters: Attach a statement from your landlord, indicating the amount of rent for your home and one acre of land.
5. If for any month of 2002 you received either: a) a Wisconsin Works (W2) payment of any amount; or b) county relief of \$400 or more, check the bottom box in the area above line 13, and fill in Schedule 3 on page 3 of Schedule H to compute your reduced property taxes or rent.
6. If your home was part of a farm, you may claim property taxes or rent on up to 120 acres of land adjoining your home, and all improvements on those 120 acres. Check the second box in the area above line 13. Do not claim property taxes or rent for more than 120 acres of land or for land that does not adjoin.
7. If your home or property was not part of a farm but was on more than one acre of land, and it was not used solely for personal purposes (see paragraph 3), check both the first and the third boxes in the area above line 13 and complete both Schedule 1 and Schedule 2 on page 3 of Schedule H. Fill in the amount from line 9 of Schedule 1 on line 1 of Schedule 2.
8. 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 while you still own it, for up to 12 months after 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, indicating that you have not rented or leased the homestead, the date you moved to the tax-exempt housing, and what attempts were made to sell the homestead.

9. If you file a federal business or rental schedule, list on each schedule the address of each property.

## Lines 16 Through 19 – Credit Computation

Refer to the 2002 Homestead Credit Computation Tables A and B on pages 13 and 14 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 of page 2.

A homestead credit 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.

## How to Assemble

Before you assemble your Wisconsin income tax return (if you are filing one) and homestead credit claim, make a complete copy, and keep the copy for your records. Assemble the tax return and homestead credit claim, **IN THE FOLLOWING ORDER**, all stapled together:

- Wisconsin income tax Form 1, 1A, or 1NPR\* (see "How, When, and Where to File" on page 3, Part B.1, paragraph 3, if you already filed your tax return or are filing it separately from your Schedule H)
- Schedule H
- Completed 2002 rent certificate(s) and/or copy of 2002 property tax bill(s) (payable in 2003)
- Other homestead credit notes, schedules, etc.
- Other Wisconsin schedules\* (e.g., Schedule WD or I)
- Wage statements\*
- Copy of federal income tax return and schedules\* (not necessary if Wisconsin return is a Form 1A)

\*Omit if no Wisconsin income tax return is filed.

## Checklist

To avoid delays in receiving your refund, see the checklist and the section titled "Don't Delay Your Refund" on the front cover.

**Note:** The following instructions do not apply if you were single during all of 2002, or if you were married and resided with your spouse during all of 2002.

The Special Instructions on pages 11 and 12 apply to you only if during 2002 you were separated from your spouse for all or part of the year, you became married or divorced, or your spouse died. It is not necessary to read all 5 Parts of the Special Instructions; refer only to the Part or Parts that 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 2002*,” which is available at any Department of Revenue office.

## Part 1 Married but Separated ALL of 2002 (including one spouse in a nursing home)

### Income –

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 the amount and nature (type) of marital property income, report all of your own household income on Schedule H, and none of your spouse’s income. If your spouse was in a nursing home and you received a “community spouse income allowance” under the Spousal Impoverishment Program, that income is not includable in your household income.

 Answer “No” to question 6b on Schedule H.

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, compute household income as explained in Part 2.b.

**Taxes/Rent** - Compute property taxes and/or rent as explained in Part 2.

## Part 2 Married but Separated PART of 2002 (including one spouse in a nursing home)

**Income** – If you and your spouse were separated for part of 2002, compute household income as follows:

- a) For the time you were married and living with your spouse in 2002, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2002, 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.

 Answer question 6b on Schedule H, relating to notification.

**Exceptions:** 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 your spouse was in a nursing home and you received a “community spouse income allowance” under the Spousal Impoverishment Program, that income is not includable in your household income.

**Taxes/Rent** – You may claim your combined property taxes and/or rent for the time you lived together in 2002, plus only your own property taxes and/or rent for the balance of 2002.

**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 c) instructions.

If your home is marital property, you paid all of the 2002 property taxes, and you lived in that home while living apart from your spouse, one-half of the property 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 2002. Your home is marital property and you paid all of the 2002 property taxes (\$1,200). Include on line 13 the combined property taxes of you and your spouse for the 9 months you lived together (\$900). The property 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 on line 14c.

**Attachments** – Attach all of the following items:

- a) A statement indicating the dates in 2002 that 1) you were married and living with your spouse, and 2) you were married but living apart from your spouse.
- b) A schedule listing and identifying income as follows:
  1. For the time you were married and living together during 2002, all of the income of both you and your spouse.
  2. For the time you were married but living apart during 2002 –
    - 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).
- c) 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.

### Part 3 Marriage Took Place in 2002

**Income** – Include your own income for all of 2002, plus your spouse's income from the date of the marriage to December 31, 2002.

**Taxes/Rent** – You may claim your own property taxes and/or rent for the period of 2002 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 2002. If you resided together and paid rent prior to your marriage, fill in the shared living expense schedule on the bottom of the rent certificate.

**Attachments** – Attach all of the following items:

- a) A schedule showing the computation of your household income.
- b) A statement indicating the dates you resided together during 2002.

### Part 4 Divorce Took Place in 2002

**Income** – Compute household income as follows:

- a) For the time you were married and living with your spouse in 2002, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2002, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the "Income" instructions in Part 2.
- c) For the time you were not married in 2002 (after your divorce), report only your own income.

**Taxes/Rent** – You may claim your combined property taxes and/or rent for the time you lived together in 2002, plus only your own property taxes and/or rent for the balance of 2002. See the "CAUTION" in the "Taxes/Rent" instructions in Part 2.

**Attachments** – Attach all of the following items:

- a) All the items listed in the "Attachments" section in Part 2.
- b) A schedule of your own income for the time you were not married in 2002 (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).

### Part 5 Spouse Died in 2002

**Income** – Include your own income for all of 2002, plus your spouse's income up to the date of death.

**Taxes/Rent** – 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 2002.

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

# 2002 Homestead Credit Computation Table A

If line 12c is			If line 12c is			If line 12c is		
At least	But less than	Enter on line 17	At least	But less than	Enter on line 17	At least	But less than	Enter on line 17
-	8,000	<b>0</b>				<b>19,500</b>		
8,000	8,115	<b>5</b>	13,750	13,865	<b>510</b>			
8,115	8,230	<b>15</b>	13,865	13,980	<b>520</b>	19,500	19,615	<b>1,016</b>
8,230	8,345	<b>25</b>	13,980	14,095	<b>531</b>	19,615	19,730	<b>1,026</b>
8,345	8,460	<b>35</b>	14,095	14,210	<b>541</b>	19,730	19,845	<b>1,036</b>
8,460	8,575	<b>45</b>	14,210	14,325	<b>551</b>	19,845	19,960	<b>1,046</b>
						19,960	20,075	<b>1,056</b>
8,575	8,690	<b>56</b>	14,325	14,440	<b>561</b>			
8,690	8,805	<b>66</b>	14,440	14,555	<b>571</b>	20,075	20,190	<b>1,066</b>
8,805	8,920	<b>76</b>	14,555	14,670	<b>581</b>	20,190	20,305	<b>1,076</b>
8,920	9,035	<b>86</b>	14,670	14,785	<b>591</b>	20,305	20,420	<b>1,086</b>
9,035	9,150	<b>96</b>	14,785	14,900	<b>601</b>	20,420	20,535	<b>1,097</b>
						20,535	20,650	<b>1,107</b>
9,150	9,265	<b>106</b>	<b>14,900</b>					
9,265	9,380	<b>116</b>	14,900	15,015	<b>611</b>	20,650	20,765	<b>1,117</b>
9,380	9,495	<b>126</b>	15,015	15,130	<b>622</b>	20,765	20,880	<b>1,127</b>
9,495	9,610	<b>136</b>	15,130	15,245	<b>632</b>	20,880	20,995	<b>1,137</b>
9,610	9,725	<b>147</b>	15,245	15,360	<b>642</b>	20,995	21,110	<b>1,147</b>
			15,360	15,475	<b>652</b>	21,110	21,225	<b>1,157</b>
9,725	9,840	<b>157</b>						
9,840	9,955	<b>167</b>	15,475	15,590	<b>662</b>	21,225	21,340	<b>1,167</b>
9,955	10,070	<b>177</b>	15,590	15,705	<b>672</b>	21,340	21,455	<b>1,177</b>
10,070	10,185	<b>187</b>	15,705	15,820	<b>682</b>	21,455	21,570	<b>1,187</b>
10,185	10,300	<b>197</b>	15,820	15,935	<b>692</b>	21,570	21,685	<b>1,198</b>
			15,935	16,050	<b>702</b>	21,685	21,800	<b>1,208</b>
<b>10,300</b>						<b>21,800</b>		
10,300	10,415	<b>207</b>	16,050	16,165	<b>712</b>			
10,415	10,530	<b>217</b>	16,165	16,280	<b>723</b>	21,800	21,915	<b>1,218</b>
10,530	10,645	<b>227</b>	16,280	16,395	<b>733</b>	21,915	22,030	<b>1,228</b>
10,645	10,760	<b>237</b>	16,395	16,510	<b>743</b>	22,030	22,145	<b>1,238</b>
10,760	10,875	<b>248</b>	16,510	16,625	<b>753</b>	22,145	22,260	<b>1,248</b>
						22,260	22,375	<b>1,258</b>
10,875	10,990	<b>258</b>	16,625	16,740	<b>763</b>			
10,990	11,105	<b>268</b>	16,740	16,855	<b>773</b>	22,375	22,490	<b>1,268</b>
11,105	11,220	<b>278</b>	16,855	16,970	<b>783</b>	22,490	22,605	<b>1,278</b>
11,220	11,335	<b>288</b>	16,970	17,085	<b>793</b>	22,605	22,720	<b>1,289</b>
11,335	11,450	<b>298</b>	17,085	17,200	<b>803</b>	22,720	22,835	<b>1,299</b>
						22,835	22,950	<b>1,309</b>
11,450	11,565	<b>308</b>	<b>17,200</b>					
11,565	11,680	<b>318</b>	17,200	17,315	<b>814</b>	22,950	23,065	<b>1,319</b>
11,680	11,795	<b>328</b>	17,315	17,430	<b>824</b>	23,065	23,180	<b>1,329</b>
11,795	11,910	<b>339</b>	17,430	17,545	<b>834</b>	23,180	23,295	<b>1,339</b>
11,910	12,025	<b>349</b>	17,545	17,660	<b>844</b>	23,295	23,410	<b>1,349</b>
			17,660	17,775	<b>854</b>	23,410	23,525	<b>1,359</b>
12,025	12,140	<b>359</b>						
12,140	12,255	<b>369</b>	17,775	17,890	<b>864</b>	23,525	23,640	<b>1,369</b>
12,255	12,370	<b>379</b>	17,890	18,005	<b>874</b>	23,640	23,755	<b>1,379</b>
12,370	12,485	<b>389</b>	18,005	18,120	<b>884</b>	23,755	23,870	<b>1,390</b>
12,485	12,600	<b>399</b>	18,120	18,235	<b>894</b>	23,870	23,985	<b>1,400</b>
			18,235	18,350	<b>905</b>	23,985	24,100	<b>1,410</b>
<b>12,600</b>						<b>24,100</b>		
12,600	12,715	<b>409</b>	18,350	18,465	<b>915</b>			
12,715	12,830	<b>419</b>	18,465	18,580	<b>925</b>	24,100	24,215	<b>1,420</b>
12,830	12,945	<b>430</b>	18,580	18,695	<b>935</b>	24,215	24,330	<b>1,430</b>
12,945	13,060	<b>440</b>	18,695	18,810	<b>945</b>	24,330	24,445	<b>1,440</b>
13,060	13,175	<b>450</b>	18,810	18,925	<b>955</b>	24,445	24,500	<b>1,448</b>
						<b>24,500</b>	<b>or more</b>	<b>1,450</b>
13,175	13,290	<b>460</b>	18,925	19,040	<b>965</b>			
13,290	13,405	<b>470</b>	19,040	19,155	<b>975</b>			
13,405	13,520	<b>480</b>	19,155	19,270	<b>985</b>			
13,520	13,635	<b>490</b>	19,270	19,385	<b>995</b>			
13,635	13,750	<b>500</b>	19,385	19,500	<b>1,006</b>			

## 2002 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
			<b>500</b>			<b>1,000</b>		
–	.01	<b>0</b>						
.01	10	<b>10</b>	500	510	<b>404</b>	1,000	1,010	<b>804</b>
10	20	<b>12</b>	510	520	<b>412</b>	1,010	1,020	<b>812</b>
20	30	<b>20</b>	520	530	<b>420</b>	1,020	1,030	<b>820</b>
30	40	<b>28</b>	530	540	<b>428</b>	1,030	1,040	<b>828</b>
40	50	<b>36</b>	540	550	<b>436</b>	1,040	1,050	<b>836</b>
50	60	<b>44</b>	550	560	<b>444</b>	1,050	1,060	<b>844</b>
60	70	<b>52</b>	560	570	<b>452</b>	1,060	1,070	<b>852</b>
70	80	<b>60</b>	570	580	<b>460</b>	1,070	1,080	<b>860</b>
80	90	<b>68</b>	580	590	<b>468</b>	1,080	1,090	<b>868</b>
90	100	<b>76</b>	590	600	<b>476</b>	1,090	1,100	<b>876</b>
100	110	<b>84</b>	600	610	<b>484</b>	1,100	1,110	<b>884</b>
110	120	<b>92</b>	610	620	<b>492</b>	1,110	1,120	<b>892</b>
120	130	<b>100</b>	620	630	<b>500</b>	1,120	1,130	<b>900</b>
130	140	<b>108</b>	630	640	<b>508</b>	1,130	1,140	<b>908</b>
140	150	<b>116</b>	640	650	<b>516</b>	1,140	1,150	<b>916</b>
150	160	<b>124</b>	650	660	<b>524</b>	1,150	1,160	<b>924</b>
160	170	<b>132</b>	660	670	<b>532</b>	1,160	1,170	<b>932</b>
170	180	<b>140</b>	670	680	<b>540</b>	1,170	1,180	<b>940</b>
180	190	<b>148</b>	680	690	<b>548</b>	1,180	1,190	<b>948</b>
190	200	<b>156</b>	690	700	<b>556</b>	1,190	1,200	<b>956</b>
200	210	<b>164</b>	700	710	<b>564</b>	1,200	1,210	<b>964</b>
210	220	<b>172</b>	710	720	<b>572</b>	1,210	1,220	<b>972</b>
220	230	<b>180</b>	720	730	<b>580</b>	1,220	1,230	<b>980</b>
230	240	<b>188</b>	730	740	<b>588</b>	1,230	1,240	<b>988</b>
240	250	<b>196</b>	740	750	<b>596</b>	1,240	1,250	<b>996</b>
<b>250</b>			<b>750</b>			<b>1,250</b>		
250	260	<b>204</b>	750	760	<b>604</b>	1,250	1,260	<b>1,004</b>
260	270	<b>212</b>	760	770	<b>612</b>	1,260	1,270	<b>1,012</b>
270	280	<b>220</b>	770	780	<b>620</b>	1,270	1,280	<b>1,020</b>
280	290	<b>228</b>	780	790	<b>628</b>	1,280	1,290	<b>1,028</b>
290	300	<b>236</b>	790	800	<b>636</b>	1,290	1,300	<b>1,036</b>
300	310	<b>244</b>	800	810	<b>644</b>	1,300	1,310	<b>1,044</b>
310	320	<b>252</b>	810	820	<b>652</b>	1,310	1,320	<b>1,052</b>
320	330	<b>260</b>	820	830	<b>660</b>	1,320	1,330	<b>1,060</b>
330	340	<b>268</b>	830	840	<b>668</b>	1,330	1,340	<b>1,068</b>
340	350	<b>276</b>	840	850	<b>676</b>	1,340	1,350	<b>1,076</b>
350	360	<b>284</b>	850	860	<b>684</b>	1,350	1,360	<b>1,084</b>
360	370	<b>292</b>	860	870	<b>692</b>	1,360	1,370	<b>1,092</b>
370	380	<b>300</b>	870	880	<b>700</b>	1,370	1,380	<b>1,100</b>
380	390	<b>308</b>	880	890	<b>708</b>	1,380	1,390	<b>1,108</b>
390	400	<b>316</b>	890	900	<b>716</b>	1,390	1,400	<b>1,116</b>
400	410	<b>324</b>	900	910	<b>724</b>	1,400	1,410	<b>1,124</b>
410	420	<b>332</b>	910	920	<b>732</b>	1,410	1,420	<b>1,132</b>
420	430	<b>340</b>	920	930	<b>740</b>	1,420	1,430	<b>1,140</b>
430	440	<b>348</b>	930	940	<b>748</b>	1,430	1,440	<b>1,148</b>
440	450	<b>356</b>	940	950	<b>756</b>	1,440	1,450	<b>1,156</b>
450	460	<b>364</b>	950	960	<b>764</b>	<b>1,450 or more</b>		<b>1,160</b>
460	470	<b>372</b>	960	970	<b>772</b>			
470	480	<b>380</b>	970	980	<b>780</b>			
480	490	<b>388</b>	980	990	<b>788</b>			
490	500	<b>396</b>	990	1,000	<b>796</b>			