



Wisconsin homestead credit

Schedule H instructions

2003

Free Tax Filing Help

Filing your homestead credit claim and tax return can be easy and free. Take advantage of the Volunteer Income Tax Assistance (VITA) Program or the Tax Counseling for the Elderly (TCE) Program, both of which offer free tax help.

VITA and TCE sites are located at convenient community locations. These sites offer free basic homestead credit claim and tax return preparation to low income individuals, individuals with disabilities, non-English speaking individuals, and the elderly. Most sites also offer free electronic filing (e-filing).

If you want to take advantage of these programs, you should bring the following information with you to the VITA or TCE site:

- Form(s) W-2, for wages received.
- Form(s) 1099, for interest or dividends received.
- A list of other income and expenses.
- A copy of last year's tax return.
- An unaltered, original rent certificate(s) and/or a copy of the 2003 property tax bill(s).
- All other relevant tax information for 2003.

For information on the location, dates of operation, and hours of the site closest to you, call the IRS at 1-800-227-1040 (for VITA sites) or, starting January 15, 2004, the AARP Tax Aide Program at 1-888-227-7669 (for TCE sites).

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 income tax return using 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 homestead 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 explain why the property tax bill does not show any lottery and gaming credit (page 9)
- Submitting a property tax bill or computer printout which does not show all necessary information (page 8)
- 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)
- Failing to mail Form W-RA and all required attachments (when Schedule H is filed electronically) (page 3)

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

- Were you age 18 or older as of December 31, 2003?
- Were you a legal resident of Wisconsin for **all** of 2003, from January 1 through December 31?
- Was your household income (see definition E.4 on page 4) for 2003 less than \$24,500?
- Were you the owner or renter of the Wisconsin homestead (see definition E.1 on page 4) you lived in during 2003?

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

- Were you claimed or will you be claimed as a dependent on someone else’s 2003 **federal** income tax return? (If you were age 62 or older on December 31, 2003, this limitation does not apply to you, so answer “No.”)

- Are you currently living in a nursing home and also receiving Title XIX medical assistance?

- For EACH MONTH of the entire 2003 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 2003, see Schedule 3 on page 3 of Schedule H.

- Did you live FOR THE ENTIRE YEAR 2003 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.”

- Have you claimed or will you claim a Wisconsin farmland preservation credit for 2003?

- f. Has another member of your household (see definition E.3 on page 4) filed a 2003 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 will 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 Form 1099-Rs), 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, within 48 hours after receiving your Wisconsin acknowledgement you must 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, or talk to a tax preparer.

- 2. **When** For most claimants, the deadline for filing a 2003 Schedule H is April 15, 2008. Do not file your 2003 Schedule H before January 1, 2004.

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, access the department's web site at 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 5-77, 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. 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** Telephone help is available using TTY equipment. Call (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 2003, or if you used it for agricultural purposes prior to 2003 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, 2003, 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 2003.

If you were married and lived with your spouse during all of 2003, you must combine both incomes to determine household income. If during 2003, 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

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

Note 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. Do not use a return address label.

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, 2003, on line 1a. If you were married and lived with your spouse for all of 2003, and your spouse was age 65 or over on December 31, 2003, 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, 2003, 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 2003, 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 2003. If one spouse was in a nursing home during 2003, you are considered to be maintaining separate homes, so answer “Yes” to question 6a.

• If **Question 6b** 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 2003 you were single, or married and living with your spouse. If during 2003 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.

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 2003 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 12 of Form 1A, line 13 of Form 1, or line 29 of Form 1NPR, on line 7 of Schedule H.

If you or you and your spouse have **ALREADY FILED** your 2003 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 2003 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 (including funeral trust interest), and dividends that are taxable to Wisconsin in the spaces provided, and fill in the total of these amounts on line 8a.
- **8b** Fill in all other items of Wisconsin 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 2003 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 2003 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, SSD, and caretaker supplement** Fill in the total amount of social security benefits received in 2003. Include amounts deducted for Medicare premiums (\$58.70 per person per month, or \$704.40 for the entire year), and any social security death benefit (\$255) received. Also fill in federal and state "SSI" (supplemental security income), "SSI-E" (supplemental security income-exceptional needs), "SSD" (social security disability), 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 2003. Include amounts deducted for Medicare premiums (\$58.70 per person per month, or \$704.40 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 2003 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 2003 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 2003, 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 30 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 2003 for NONTAXABLE scholarship and fellowship income (for example, books or tuition), educational grants, or military benefits (for example: basic quarters and subsistence allowances; 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 2002 homestead credit claim, you may subtract the amount included in 2002 household income. Fill in the amount as a negative number on line 9h, and reduce your 2003 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 2003, 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 2003. 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.

- **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 2003 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 2003 Wisconsin taxable income.

Example: You have a \$2,000 capital loss carryforward from 2002 to 2003, and a \$1,900 capital gain for 2003. 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 2003 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 28 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¢ per mile on a business, rent, or farm schedule, 16¢ per mile is considered depreciation. Multiply the number of miles claimed by 16¢, 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 \$1,800, based on the standard mileage rate for 5,000 business miles. Include \$800 on line 11h ($5,000 \text{ miles} \times 16\text{¢} = \800). Fill in "5,000" on line 12 of federal Schedule F.

Exception: The 16¢ 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 note below, regarding actual car/truck expenses.)

Example: You filed a 2003 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 2003 may be subtracted from household income on your 2003 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 2002 Schedule H and reported \$8,000 of social security benefits received in 2002. In 2003, you received social security benefits of \$9,000 but were required to pay back \$3,000 of the benefits you received in 2002. On line 9b of the 2003 Schedule H, fill in \$6,000, the social security received in 2003 ($\$9,000$) 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 2003. 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 2003 and occupied your homestead during the entire time he or she lived in 2003; or b) during 2003 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 2003.

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 2003, attach a note stating that you did not receive any income from any of these sources.

Lines 13 Through 15 – Taxes and/or Rent

Note 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 2003 and were the sole owner(s), fill in on line 13 the net property taxes from your 2003 property tax bill(s) (payable in 2004 – 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 2003 property tax bill(s) (payable in 2004) 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 2003), 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 2003, 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 2003, 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 2003, fill in on line 13 the net property taxes from your 2003 personal property tax bill (payable in 2004). Write “mobile home” on the property tax bill. If you owned the land on which your mobile home was located, fill in the 2003 net property taxes for the land. Also fill in

on line 13 any 2003 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 2003, attach a note stating that you are not receiving a lottery and gaming credit for 2003.

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 2003 homestead credit. Only rent paid for 2003 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 2003 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 2003 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 2003, do each of the following that apply:
 - a) Attach a schedule listing the address of each dwelling and the dates you lived there in 2003.
 - b) Claim the prorated property taxes or rent for the time you occupied each dwelling in 2003. 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 2003.
 - 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 2003, 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 2003, 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 on page 10.

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 2003 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 2003 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 2003 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 2003 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 2003 rent certificate(s) and/or copy of 2003 property tax bill(s) (payable in 2004)
- Other homestead credit notes, schedules, etc.
- Other Wisconsin schedules* (e.g., Schedule WD or I)
- Form 1099-Rs (whether Wisconsin return is necessary or not)
- 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 2003, or if you were married and resided with your spouse during all of 2003.

The Special Instructions on pages 11 and 12 apply to you only if during 2003 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 2003*, which is available at any Department of Revenue office.

Part 1 Married but Separated ALL of 2003 (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.

Note

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 2003 (including one spouse in a nursing home)

Income – If you and your spouse were separated for part of 2003, compute household income as follows:

- a) For the time you were married and living with your spouse in 2003, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2003, 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.

Note

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 2003, plus only your own property taxes and/or rent for the balance of 2003.

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 2003 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 2003. Your home is marital property and you paid all of the 2003 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 2003 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 2003, all of the income of both you and your spouse.
 2. For the time you were married but living apart during 2003 –
 - 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 2003

Income – Include your own income for all of 2003, plus your spouse's income from the date of the marriage to December 31, 2003.

Taxes/Rent – You may claim your own property taxes and/or rent for the period of 2003 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 2003. 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 2003.

Part 4 Divorce Took Place in 2003

Income – Compute household income as follows:

- a) For the time you were married and living with your spouse in 2003, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2003, 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 2003 (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 2003, plus only your own property taxes and/or rent for the balance of 2003. 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 2003 (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 2003

Income – Include your own income for all of 2003, 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 2003.

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

2003 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	0				19,500		
8,000	8,115	5	13,750	13,865	510			
8,115	8,230	15	13,865	13,980	520	19,500	19,615	1,016
8,230	8,345	25	13,980	14,095	531	19,615	19,730	1,026
8,345	8,460	35	14,095	14,210	541	19,730	19,845	1,036
8,460	8,575	45	14,210	14,325	551	19,845	19,960	1,046
						19,960	20,075	1,056
8,575	8,690	56	14,325	14,440	561			
8,690	8,805	66	14,440	14,555	571	20,075	20,190	1,066
8,805	8,920	76	14,555	14,670	581	20,190	20,305	1,076
8,920	9,035	86	14,670	14,785	591	20,305	20,420	1,086
9,035	9,150	96	14,785	14,900	601	20,420	20,535	1,097
						20,535	20,650	1,107
9,150	9,265	106	14,900					
9,265	9,380	116	14,900	15,015	611	20,650	20,765	1,117
9,380	9,495	126	15,015	15,130	622	20,765	20,880	1,127
9,495	9,610	136	15,130	15,245	632	20,880	20,995	1,137
9,610	9,725	147	15,245	15,360	642	20,995	21,110	1,147
			15,360	15,475	652	21,110	21,225	1,157
9,725	9,840	157						
9,840	9,955	167	15,475	15,590	662	21,225	21,340	1,167
9,955	10,070	177	15,590	15,705	672	21,340	21,455	1,177
10,070	10,185	187	15,705	15,820	682	21,455	21,570	1,187
10,185	10,300	197	15,820	15,935	692	21,570	21,685	1,198
			15,935	16,050	702	21,685	21,800	1,208
10,300						21,800		
10,300	10,415	207	16,050	16,165	712			
10,415	10,530	217	16,165	16,280	723	21,800	21,915	1,218
10,530	10,645	227	16,280	16,395	733	21,915	22,030	1,228
10,645	10,760	237	16,395	16,510	743	22,030	22,145	1,238
10,760	10,875	248	16,510	16,625	753	22,145	22,260	1,248
						22,260	22,375	1,258
10,875	10,990	258	16,625	16,740	763			
10,990	11,105	268	16,740	16,855	773	22,375	22,490	1,268
11,105	11,220	278	16,855	16,970	783	22,490	22,605	1,278
11,220	11,335	288	16,970	17,085	793	22,605	22,720	1,289
11,335	11,450	298	17,085	17,200	803	22,720	22,835	1,299
						22,835	22,950	1,309
11,450	11,565	308	17,200					
11,565	11,680	318	17,200	17,315	814	22,950	23,065	1,319
11,680	11,795	328	17,315	17,430	824	23,065	23,180	1,329
11,795	11,910	339	17,430	17,545	834	23,180	23,295	1,339
11,910	12,025	349	17,545	17,660	844	23,295	23,410	1,349
			17,660	17,775	854	23,410	23,525	1,359
12,025	12,140	359						
12,140	12,255	369	17,775	17,890	864	23,525	23,640	1,369
12,255	12,370	379	17,890	18,005	874	23,640	23,755	1,379
12,370	12,485	389	18,005	18,120	884	23,755	23,870	1,390
12,485	12,600	399	18,120	18,235	894	23,870	23,985	1,400
			18,235	18,350	905	23,985	24,100	1,410
12,600						24,100		
12,600	12,715	409	18,350	18,465	915			
12,715	12,830	419	18,465	18,580	925	24,100	24,215	1,420
12,830	12,945	430	18,580	18,695	935	24,215	24,330	1,430
12,945	13,060	440	18,695	18,810	945	24,330	24,445	1,440
13,060	13,175	450	18,810	18,925	955	24,445	24,500	1,448
						24,500	or more	1,450
13,175	13,290	460	18,925	19,040	965			
13,290	13,405	470	19,040	19,155	975			
13,405	13,520	480	19,155	19,270	985			
13,520	13,635	490	19,270	19,385	995			
13,635	13,750	500	19,385	19,500	1,006			

2003 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
–	.01	0	500			1,000		
.01	10	10	500	510	404	1,000	1,010	804
10	20	12	510	520	412	1,010	1,020	812
20	30	20	520	530	420	1,020	1,030	820
30	40	28	530	540	428	1,030	1,040	828
40	50	36	540	550	436	1,040	1,050	836
50	60	44	550	560	444	1,050	1,060	844
60	70	52	560	570	452	1,060	1,070	852
70	80	60	570	580	460	1,070	1,080	860
80	90	68	580	590	468	1,080	1,090	868
90	100	76	590	600	476	1,090	1,100	876
100	110	84	600	610	484	1,100	1,110	884
110	120	92	610	620	492	1,110	1,120	892
120	130	100	620	630	500	1,120	1,130	900
130	140	108	630	640	508	1,130	1,140	908
140	150	116	640	650	516	1,140	1,150	916
150	160	124	650	660	524	1,150	1,160	924
160	170	132	660	670	532	1,160	1,170	932
170	180	140	670	680	540	1,170	1,180	940
180	190	148	680	690	548	1,180	1,190	948
190	200	156	690	700	556	1,190	1,200	956
200	210	164	700	710	564	1,200	1,210	964
210	220	172	710	720	572	1,210	1,220	972
220	230	180	720	730	580	1,220	1,230	980
230	240	188	730	740	588	1,230	1,240	988
240	250	196	740	750	596	1,240	1,250	996
250			750			1,250		
250	260	204	750	760	604	1,250	1,260	1,004
260	270	212	760	770	612	1,260	1,270	1,012
270	280	220	770	780	620	1,270	1,280	1,020
280	290	228	780	790	628	1,280	1,290	1,028
290	300	236	790	800	636	1,290	1,300	1,036
300	310	244	800	810	644	1,300	1,310	1,044
310	320	252	810	820	652	1,310	1,320	1,052
320	330	260	820	830	660	1,320	1,330	1,060
330	340	268	830	840	668	1,330	1,340	1,068
340	350	276	840	850	676	1,340	1,350	1,076
350	360	284	850	860	684	1,350	1,360	1,084
360	370	292	860	870	692	1,360	1,370	1,092
370	380	300	870	880	700	1,370	1,380	1,100
380	390	308	880	890	708	1,380	1,390	1,108
390	400	316	890	900	716	1,390	1,400	1,116
400	410	324	900	910	724	1,400	1,410	1,124
410	420	332	910	920	732	1,410	1,420	1,132
420	430	340	920	930	740	1,420	1,430	1,140
430	440	348	930	940	748	1,430	1,440	1,148
440	450	356	940	950	756	1,440	1,450	1,156
450	460	364	950	960	764	1,450 or more		1,160
460	470	372	960	970	772			
470	480	380	970	980	780			
480	490	388	980	990	788			
490	500	396	990	1,000	796			