

Rent Certificate

Wisconsin Department of Revenue

Alterations on lines 1 to 14 (whiteouts, erasures, etc.) will void this rent certificate. A rent certificate with an error should be discarded and a new one completed.

2003

Claimant (renter) Fill in lines 1 to 4. Then have your landlord fill in lines 5 to 14. Also:

- Complete the schedule at the bottom of this page if line 11d is 2 or more and each occupant did not pay an equal share of the rent.
- If your landlord will not sign your rent certificate, check here. → Complete lines 1 to 13b, and attach copies of each canceled check or money order receipt you have to verify your rent.
- Attach your completed rent certificate (not a photocopy) to Schedule H. **A Schedule H must be completed and filed with your rent certificate.**

1 Claimant's name _____
 2 Social security number _____
 3 Address of rental property (property must be in Wisconsin)

 4 Time you actually lived here in 2003
 From (mo/day) ____ / ____ / 2003 To (mo/day) ____ / ____ / 2003

Landlord Fill in ALL lines 5 to 14 (SSN is optional).

5 Name _____
 6 Telephone number _____
 7 SSN (optional) or FEIN _____
 8 Address _____

 9 a Property owner is (check one):
 Individual
 Sec. 66.1201 municipal housing authority
 Long-term care facility / CBRF / Nursing home
 Other
 b Is the rental property (line 3) subject to property taxes?
 Yes No
 c If 9b is answered "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check this box. →

10a Is this rent certificate for rent of:
 A mobile home? Yes No
 A mobile home site? Yes No
 b Mobile home taxes or parking permit fees, or municipal fees you collected from this renter for 2003. \$ _____
 11 Fill in lines 11a to 11e based on the period of time this rental unit was occupied by this claimant (renter) in 2003. Use the additional columns on lines 11a and 11b only if rent rates changed during the year (see instructions).

| | Period 1 | Period 2 | Period 3 | Period 4 |
|---|----------|----------|----------|----------|
| a Rent collected per month for this rental unit, for 2003. \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| b Number of months this rental unit was rented to this renter in 2003. | _____ | _____ | _____ | _____ |
| c Total rent collected for this rental unit, for 2003. \$ _____ | | | | |
| d Number of occupants in this rental unit – do not count spouse or children under 18. _____ | | | | |
| e This renter's share of total 2003 rent (do not include rent paid for other renters). \$ _____ | | | | |

12 Value of food and services provided by landlord (this renter's share). \$ _____
 13a Rent paid for occupancy only – Subtract line 12 from line 11e. \$ _____
 b Was heat included in the rent? Yes No
 c If the Long-term care facility / CBRF / Nursing home box is checked on line 9a, check the method used to compute line 13a:
 Standard rate (\$100 per week).
 Percentage formula (fill in percentage) _____%.
 Other method approved by Department of Revenue.
 14 I certify that the information shown on this rent certificate for 2003 is true, correct, and complete to the best of my knowledge.

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

Allowable Rent for Shared Living Expenses To be completed by the claimant, if applicable.

Complete this schedule if line 11d shows more than one occupant, and each occupant did not pay an equal share of the rent. Also indicate the name(s) (and social security number, if known) of the other occupant(s). You may claim only the portion of rent that reflects the percentage of shared living expenses you paid. Divide the living expenses you paid (box 5b) by the total shared living expenses (box 5a), and multiply that percentage by the total rent (box 1a). Subtract the amount on line 12 of your rent certificate, if any, and claim only the resulting amount on line 14a or 14c of Schedule H.

Example: You and your roommate paid shared living expenses as shown below. Your landlord provided services and filled in \$300 as your share on line 12.

| Shared Living Expenses | Total Paid | You Paid | Roommate Paid |
|------------------------|------------|----------|---------------|
| Rent | \$4,800 | \$4,800 | -0- |
| Food | 2,400 | 1,200 | \$1,200 |
| Utilities | 600 | -0- | 600 |
| Other | 200 | -0- | 200 |
| Total | \$8,000 | \$6,000 | \$2,000 |

Your allowable rent paid for occupancy only is \$3,300, computed as follows:

- Divide the living expenses you paid (\$6,000) by the total living expenses (\$8,000) = 75%
- Multiply 75% by the total rent (\$4,800) = \$3,600
- Subtract your share of services provided (\$300): \$3,600 - \$300 = \$3,300

In this example, you would include \$3,300 on line 14a or 14c of Schedule H, as applicable.

| Shared Living Expenses | Total Paid by All Occupants | Amount You Paid | Amount Other Occupant(s) Paid |
|------------------------|-----------------------------|-----------------|-------------------------------|
| Rent | 1a) | 1b) | 1c) |
| Food | 2a) | 2b) | 2c) |
| Utilities | 3a) | 3b) | 3c) |
| Other | 4a) | 4b) | 4c) |
| Total | 5a) | 5b) | 5c) |

Other occupant(s) – name (last, first, m.i.), social security number, if known

Compute your allowable rent paid for occupancy only as follows:

- 5b _____ ÷ 5a _____ = _____ %
- _____ % x 1a _____ = _____
- _____ – line 12 _____ = _____ *

* include this amount on Schedule H, line 14a or 14c

Instructions for Preparing a Rent Certificate

Every claimant (renter) who files a 2003 Wisconsin homestead credit claim, Schedule H, must attach a completed 2003 rent certificate to the Schedule H, to verify the rent paid to occupy a Wisconsin "homestead" in 2003. A homestead could be a room, apartment, mobile home, house, farm, or nursing home room.

Alterations on lines 1 to 14 (whiteouts, erasures, etc.) will **void** the rent certificate. A rent certificate with an error should be discarded and a new one completed.

A rent certificate has three parts. The renter is to fill in the first part (lines 1 to 4) and, if applicable, the third part (the shared living expense schedule at the bottom of the rent certificate). The landlord is to fill in the second part (lines 5 to 14). The landlord may not charge a fee for filling in a rent certificate.

Instructions for Claimant

Fill in the information requested on lines 1 to 4. Then give the rent certificate to your landlord to complete lines 5 to 14.

After you receive the completed rent certificate from your landlord, fill in the allowable amounts from lines 10b and 13a on lines 13, 14a, and 14c of Schedule H, as appropriate. **Note:** If line 11d is 2 or more and each occupant did not pay an equal share of the rent, fill in the schedule at the bottom of the rent certificate, titled "Allowable Rent for Shared Living Expenses." You may claim only your share of the rent paid for occupancy, as computed on the schedule.

Attach the rent certificate to your Schedule H. A separate rent certificate must be completed for each homestead you rented in 2003 if rent for each is used in computing your homestead credit. All rent certificates must be attached to one Schedule H. If you claim less than 12 months of rent and/or property taxes on Schedule H, attach a note explaining where you lived for the balance of 2003.

Instructions for Landlord/Authorized Representative

Fill in a separate rent certificate for each claimant (renter) requesting one for homestead credit. Fill in line 1 if it is not already completed. Fill in lines 5 to 14 (SSN on line 7 is optional), then give the completed rent certificate to the renter.

Lines 5 to 8 Fill in all the information requested. On line 7, SSN means social security number, and FEIN means federal employer identification number. You are not required to fill in your social security number if you choose not to do so.

Line 9a Check the appropriate box to indicate whether the property is: property owned by an individual; a municipal housing authority created under sec. 66.1201, Wis. Stats.; a long-term care facility, CBRF (community based residential facility), or nursing home; or "Other." Check "Other" if the first three choices do not apply.

Line 9b If the rental property listed on line 3 is subject to Wisconsin property taxes, check "Yes." Otherwise, check "No" and see the instructions for line 9c.

Line 9c If you checked "No" on line 9b, do not complete the rent certificate unless you are a sec. 66.1201 municipal housing authority that makes payments in lieu of property taxes. If this applies to you, check the box on line 9c.

Line 10a Check the appropriate boxes to indicate whether the rent certificate includes rent for a mobile home or for land on which a mobile home is located.

Line 10b If you collected mobile home taxes, mobile home parking permit fees, or municipal fees from the renter for the period of occupancy, fill in the amount you collected on line 10b. If no amount was collected, fill in 0.

Line 11a Fill in the rent you actually collected per month for this rental unit (apartment, room, one-half of a duplex, etc.) for 2003, for the time this renter occupied it in 2003. Include in the monthly rate any separate amounts the renter paid to you for items such as a garage, parking space, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee). If the monthly rent for this unit changed in 2003, use the extra columns to fill in each monthly rate separately.

Line 11b Fill in the number of months (or partial months) you rented the unit to this renter in 2003. If you filled in more than one amount on line 11a, fill in (on line 11b) the number of months or partial months each rate applied. For partial months, fill in the number of days rather than a fraction or a decimal.

Line 11c Fill in the total rent collected for this unit for the period of time the unit was occupied by this renter in 2003 (generally, multiply line 11a by 11b).

Line 11d Fill in the total number of occupants in this rental unit during the rental period. **Note:** Do not count the renter's spouse or children under age 18 as of December 31, 2003.

Line 11e Fill in this renter's share of the total 2003 rent paid. Do not include rent paid for renters other than the renter listed on line 1 of the rent certificate, or amounts you received directly from a governmental agency (except amounts an agency paid as a claimant's representative payee).

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

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

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

Line 13c If the rent certificate is for a long-term care facility, CBRF (community based residential facility), or nursing home, check the appropriate box to indicate the method used to determine rent paid for occupancy only on line 13a.

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