

Schedule

H-EZ Wisconsin homestead credit Complete form using BLACK INK



2004

Form with fields for Claimant's legal last name, Spouse's legal last name, Home address, City or post office, State, Zip code, and social security numbers. Includes checkboxes for City, Village, Town and a section for County of residence.

Questions

- 1 a What was your age as of December 31, 2004? (If you were under 18, you do not qualify for homestead credit for 2004.)
b If you are married and your spouse was age 65 or over as of December 31, 2004, check box 1b
2 Were you a legal resident of Wisconsin from 1-1-04 through 12-31-04? (If "No," you do not qualify.)
3 Were you claimed or will you be claimed as a dependent on someone else's 2004 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2004, you do not qualify.)

Household Income

- 4 Wisconsin income from line 11 of Form 1A or line 13 of Form 1 (see instructions)
5 If not filing a 2004 Wisconsin return, fill in Wisconsin taxable income below.
a Wages .00 + Interest .00 + Dividends .00 =
b Other taxable income (list type and amount)
6 Nontaxable income not included on line 4 or 5.
a Unemployment compensation
b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments
c Railroad retirement benefits
d Pensions, annuities, and other retirement plan distributions
e Contributions to deferred compensation plans (see box 12 of wage statements)
f Contributions to IRA and SIMPLE plans
g Interest on United States bonds and notes and state and municipal bonds
h Child support, maintenance payments, and other support money (court ordered)
i Wisconsin Works (W2) payments, county relief, kinship care, and other cash public assistance
7 a Add lines 4 through 6i
b Fill in number of qualifying dependents (do not count yourself or your spouse) x \$250 =
c Household income. Subtract line 7b from line 7a (if \$24,500 or more, no credit is allowed)

Taxes and/or Rent

Before completing this section, see instructions for STEP 4.

- 8 Homeowners - Net 2004 property taxes on your homestead, whether paid or not
9 Renters - Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule).
Heat included (13b of rent certificate is "Yes") 9a .00 x .20 (20%) = 9b
Heat not included (13b of rent certificate is "No") 9c .00 x .25 (25%) = 9d
10 Add lines 8, 9b, and 9d (or enter amount from line 6 of Taxes/Rent Reduction Schedule)

Credit Computation

- 11 Fill in the smaller of the amount on line 10 or \$1,450.
12 Using the amount on line 7c, fill in the appropriate amount from Table A (page 13).
13 Subtract line 12 from line 11 (if line 12 is more than line 11, fill in 0; no credit is allowable)
14 Homestead credit - Using the amount on line 13, fill in the credit from Table B (page 14).

Sign Here

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

I-0151

Signature lines for Claimant and Spouse, Department Use Only table with columns R, YR, T, D, A, C, and a STOP sign with text: DON'T file this claim UNLESS a rent certificate or property tax bill is attached.

Mail to: Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001

# Instructions for Schedule H-EZ

If you qualify for homestead credit (see page 2 of the Schedule H instructions), you may be able to use Schedule H-EZ to file your claim. See "Which Schedule to File" on page 3 to determine if Schedule H-EZ is right for you.

**Filling in Schedule H-EZ** Round off cents (drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next dollar). Do not use commas or dollar signs when filling in amounts.

## STEP 1: CLAIMANT INFORMATION

Does the cover of your Schedule H and H-EZ booklet have a mailing label with your name on it? If yes, place it in the name and address area of the Schedule H-EZ that you file with the department. Is your name or address on the label wrong? If yes, correct the label by drawing a line through the incorrect information and printing the correct information. If your booklet does not have a label, fill in all information requested.

**Social Security Number** Fill in your (and your spouse's, if married) social security number in the space provided.

## STEP 2: QUESTIONS

Fill in the information requested on lines 1 through 3. For more information on legal residency, see the instructions for line 2 of Schedule H.

## STEP 3: HOUSEHOLD INCOME

**Note:** If your spouse died in 2004, see Part 5 on page 12 of the Schedule H and H-EZ instructions before completing the rest of Schedule H-EZ.

**Line 4 – Income from Tax Return** Fill in the income from your 2004 Wisconsin income tax return. For more information, including instructions for when you have already filed your return, see the instructions for line 7 of Schedule H.

**Line 5 – Income – No Tax Return** Fill in the amount of your (or the total of both spouses, if married) wages, interest, dividends, and other income taxable to Wisconsin on lines 5a and 5b. Attach a separate schedule if more space is needed. For more information, see the instructions for line 8 of Schedule H.

**Lines 6a through 6i – Nontaxable Income** Fill in all nontaxable household income received in 2004 from any of the sources indicated. If you are married, combine the incomes of both spouses. Do not include amounts reported on line 4, 5a, or 5b. For more information, see the instructions for lines 9a through 9g, 9i, and 9j of Schedule H. **Note:** Include Medicare premium deductions in any amounts entered on lines 6b or 6c.

**Line 7b – Qualifying Dependents** Fill in the number of qualifying dependents. Multiply that amount by \$250. Fill in the result on line 7b. For information on who is considered a qualifying dependent, see the instructions for line 12b of Schedule H.

**Line 7c – Total Household Income** Do you have very little or no household income reported on line 7c? If yes, attach a note explaining how you paid your rent or property taxes.

## STEP 4: TAXES AND/OR RENT

**Homeowners** - Fill in the net 2004 property taxes on your homestead on line 8. For more information, including a definition of "net property taxes," see the instructions for line 13 of Schedule H.

**Renters** - Complete lines 9a and 9b if heat was included in your rent and/or lines 9c and 9d if heat was **not** included. For more information, see the instructions for line 14 of Schedule H.

**Exception** Do any of the following apply to you? If yes, you may be required to reduce your net property taxes and/or rent or attach additional information to Schedule H-EZ.

- You owned/rented a mobile home and/or the land on which it was located (see item 3 under Exceptions: Homeowners on page 8 of the Schedule H and H-EZ instructions and item 4 under Exceptions: Renters on page 9).
- There are names on the property tax bill other than yours or your spouse's and/or you owned your homestead with others in 2004 (see items 1 and 2 under Exceptions: Homeowners on page 8 of the Schedule H and H-EZ instructions).
- The property tax bill does not show any lottery and gaming credit (see item 5 under Exceptions: Homeowners on page 9 of the Schedule H and H-EZ instructions).
- You moved during 2004 (see item 2 under Exception: Homeowners and/or Renters on page 9 of the Schedule H and H-EZ instructions).
- You received a) any Wisconsin Works (W2) payments or b) county relief of \$400 or more for any month of 2004. Complete the Taxes/Rent Reduction Schedule below.

Taxes/Rent Reduction Schedule	
1 Homeowners – fill in the net 2004 property taxes on your homestead .....	1 _____
2 Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) .....	2 _____
3 Add line 1 and line 2; fill in the smaller of the total or \$1,450 .....	3 _____
4 Divide line 3 by 12 .....	4 _____
5 Number of months in 2004 for which you did <b>not</b> receive a) any Wisconsin Works (W2) payments or b) county relief payments of \$400 or more .....	5 _____
6 Multiply line 4 by line 5. Fill in here and on line 10 (do not fill in line 8 or 9) of Schedule H-EZ .....	6 _____

## STEP 5: CREDIT COMPUTATION

**Lines 11 through 14** – Refer to Tables A and B on pages 13 and 14 of the Schedule H and H-EZ instructions to determine your homestead credit. Do you want the department to compute your credit? If yes, do not complete these lines. The department will notify you of the amount of your credit.

## STEP 6: SIGNING AND FILING YOUR CLAIM

**Sign and Date Your Claim** You must sign and date your Schedule H-EZ. If married, your spouse must also sign. **Note:** A homestead credit claim may not be signed for or filed on behalf of a deceased person.

**How to Assemble** Before filing Schedule H-EZ, see "How to Assemble" on page 10 of the Schedule H and H-EZ instructions.