

Schedule

H

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 an IMPORTANT notice: You must enter your social security number(s).

Questions Questions 1 to 6 must be answered. See page 5.

- 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.)
1 b If 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?
3 Were you claimed or will you be claimed as a dependent on someone else's 2004 federal income tax return?
4 a Are you now living in a nursing home?
4 b If "Yes," are you receiving medical assistance under Title XIX?
5 Did you become married or divorced in 2004?
6 a If married for any part of 2004, did you and your spouse maintain separate homes during any part of the year?
6 b If you and your spouse maintained separate homes while married during 2004, did either spouse notify the other of their marital property income?

Household Income Include all 2004 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2004 Wisconsin income tax return. If you already filed your tax return, check here. Attach a copy marked "Duplicate."
8 If you or you and your spouse are not filing a 2004 Wisconsin income tax return, fill in Wisconsin taxable income on lines 8a and 8b.
8 a Wages .00 + Interest .00 + Dividends .00 =
8 b Other taxable income. Attach a schedule listing each income item
9 Nontaxable household income. Do not include amounts filled in on line 7 or 8.
9 a Unemployment compensation
9 b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions
9 c Railroad retirement benefits. Include Medicare premium deductions
9 d Pensions and annuities, including IRA, Keogh, SEP, and SIMPLE distributions (see page 6)
9 e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6)
9 f Contributions to IRA, Keogh, SEP, and SIMPLE plans
9 g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds
9 h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits
9 i Child support, maintenance payments, and other support money (court ordered)
9 j Wisconsin Works (W2) payments, county relief, kinship care, and other cash public assistance (see page 6)
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2



11 a	Enter amount from line 10 here	11 a	.00
b	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11 b	.00
c	Gain from sale of home excluded under Section 121	11 c	.00
d	Other capital gains not taxable	11 d	.00
e	Net operating loss carryforward and capital loss carryforward	11 e	.00
f	Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11 f	.00
g	Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, line 28	11 g	.00
h	Car or truck depreciation (standard mileage rate)	11 h	.00
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11 i	.00
12 a	Subtotal. Add lines 11a through 11i	12 a	.00
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 8) . . . x \$250 =	12 b	.00
c	Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed)	12 c	.00

**Taxes and/or Rent** See pages 8 to 10.

- Check here if your home was located on more than one acre of land and **was not** part of a farm; see **Schedule 1, page 3**.
- Check here if your home was located on more than one acre of land and **was** part of a farm.
- Check here if your home was used for purposes other than personal or farm use while you lived there in 2004; see **Schedule 2, page 3**.
- Check here if you received Wisconsin Works (W2) payments or county relief during 2004; see **Schedule 3, page 3**.

13	Homeowners – Net <b>2004</b> property taxes on your homestead, whether paid or not	13	.00
14	Renters— <b>Rent</b> from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). <b>See pages 9 and 10.</b>		
	Heat included (13b of rent certificate is "Yes")	14a	.00 x .20 (20%) = 14 b .00
	Heat not included (13b of rent certificate is "No")	14c	.00 x .25 (25%) = 14 d .00
15	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	.00

**Don't delay your refund: ATTACH 2004 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 8.**

**Credit Computation**

16	Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,450	16	.00
17	Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 13).	17	.00
18	Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable)	18	.00
19	Homestead credit—Using the amount on line 18, fill in the credit from <b>Table B</b> (page 14).	19	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 33 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 69 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

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

Claimant's signature, date	Spouse's signature	For Department Use Only							
<b>Mail to:</b> Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001	<b>DON'T</b> file this claim <b>UNLESS</b> a rent certificate or property tax bill (or closing statement) is included.	R	YR	T	D	A	C		
			04						

Name(s) shown on Schedule H

Claimant's social security number

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Note:** Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

**Schedule 1 Allowable Taxes – Home on More Than One Acre of Land**

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 10) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

- 1 Assessed value of land (from tax bill) . . . . . \_\_\_\_\_
- 2 Number of acres of land . . . . . \_\_\_\_\_
- 3 Divide line 1 by line 2 . . . . . \_\_\_\_\_
- 4 Assessed value of improvements (from tax bill) \_\_\_\_\_
- 5 Add line 3 and line 4 . . . . . \_\_\_\_\_
- 6 Add line 1 and line 4 (total assessed value) . . . \_\_\_\_\_
- 7 Divide line 5 by line 6 . . . . . \_\_\_\_\_
- 8 Net 2004 property taxes (see instructions for line 13 of Schedule H, on pages 8 to 10) . . . . . \_\_\_\_\_
- 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below . . . . . \_\_\_\_\_

**Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use**

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2004. Only the personal portion of your property taxes/rent may be claimed.
- "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (pages 9 and 10) for examples and additional information.

- 1 Net 2004 property taxes/rent or amount from line 9 of Schedule 1 (see pages 8 and 9) . . . . . \_\_\_\_\_
- 2 Percentage of homestead used solely for personal purposes . . . . . \_\_\_\_\_
- 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 (or see line 2) of Schedule 3 below . . . . . \_\_\_\_\_

**Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients**

Complete this schedule if, for any month of 2004, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2004, do not complete Schedule H; you do not qualify for homestead credit.

*Example:* You received Wisconsin Works payments for 4 months in 2004. Rent paid for 2004 was \$4,500, and heat was included.

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

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

- 1 Homeowners – fill in the net 2004 property taxes on your homestead . . . . . \_\_\_\_\_
- 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) or line 3 of Schedule 2 . . . . . \_\_\_\_\_
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,450 . . . . . \_\_\_\_\_
- 4 Divide line 3 by 12 . . . . . \_\_\_\_\_
- 5 Number of months in 2004 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more . . . . . \_\_\_\_\_
- 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 . . . . . \_\_\_\_\_

**Note** Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison, WI 53701-1728. **Do not use this address for homestead credit purposes.**