

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial <b>APPLE J</b>	Last name <b>FARMER</b>	Your social security number <b>511-00-1111</b>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>123 MIDWAY RD</b>		Apt. no. <b>3</b>
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>MENASHA, WI 54952</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>		

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1955  Are blind **Spouse:**  Was born before January 2, 1955  Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,200  
 • Married filing jointly or Qualifying widow(er), \$24,400  
 • Head of household, \$18,350  
 • If you checked any box under **Standard Deduction**, see instructions.

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .				<b>1</b>	16964
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		<b>b</b> Taxable interest. Attach Sch. B if required	<b>2b</b>	
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>		<b>b</b> Ordinary dividends. Attach Sch. B if required	<b>3b</b>	
<b>4a</b> IRA distributions . . . . .	<b>4a</b>		<b>b</b> Taxable amount . . . . .	<b>4b</b>	
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>		<b>d</b> Taxable amount . . . . .	<b>4d</b>	
<b>5a</b> Social security benefits . . . . .	<b>5a</b>		<b>b</b> Taxable amount . . . . .	<b>5b</b>	
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . ▶ <input type="checkbox"/>				<b>6</b>	
<b>7a</b> Other income from Schedule 1, line 9 . . . . .				<b>7a</b>	
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . . ▶				<b>7b</b>	16964
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .				<b>8a</b>	
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . . ▶				<b>8b</b>	16964
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .			<b>9</b> 12200		
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .			<b>10</b>		
<b>11a</b> Add lines 9 and 10 . . . . .				<b>11a</b>	12200
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .				<b>11b</b>	4764

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.**

QNA

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>12a</b>	478
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total	<b>12b</b>	478
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total	<b>13b</b>	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-	<b>14</b>	478
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>15</b>	0
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>	<b>16</b>	478
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	528
<b>18</b>	Other payments and refundable credits:		
<b>a</b>	Earned income credit (EIC)	<b>18a</b>	
<b>b</b>	Additional child tax credit. Attach Schedule 8812	<b>18b</b>	
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>	
<b>d</b>	Schedule 3, line 14	<b>18d</b>	
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>	<b>18e</b>	
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b>	<b>19</b>	528

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

**Refund**

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>	50																				
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>	50																				
<b>b</b>	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>d</b>	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>																					

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	

**Third Party Designee**

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  Yes. Complete below.  No

(Other than paid preparer) Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	01/14/20	CUSTOMER SERVICE REP	<input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Phone no. (920) 212-2222 Email address

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if:
			S12345678	<input type="checkbox"/> 3rd Party Designee
Firm's name <b>PRACTICE LAB</b>	Phone no. 202-202-2022		<input type="checkbox"/> Self-employed	
Firm's address <b>15 PRACTICE LAB WAY WASHINGTON DC 20005</b>	Firm's EIN <b>-</b>			

For the year Jan. 1-Dec. 31, 2019, or other tax year

Check here if an amended return  beginning \_\_\_\_\_, 2019 ending \_\_\_\_\_, 20\_\_\_\_.

Note  
 DO NOT STAPLE  
 See page 5 before assembling return

Your legal last name <b>FARMER</b>	Legal first name <b>APPLE</b>	M.I. <b>J</b>	Your social security number <b>511 00 1111</b>
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 11. <b>123 MIDWAY RD</b>		Apt. no. <b>3</b>	<b>Tax district</b> Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2019.  <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town  City, village, or town <b>▶ MENASHA</b>
City or post office <b>MENASHA</b>		State <b>WI</b>	
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ..... <input type="checkbox"/>			<b>County of</b> <b>▶ WINNEBAGO</b>  <b>School district number</b> See page 60 <b>3430</b>
<input type="checkbox"/> Head of household (see page 12). Also, check here if married... <input type="checkbox"/>		Legal last name Legal first name M.I.	
If married, fill in spouse's SSN above and full name here <input type="checkbox"/>			<b>Special conditions</b> <input type="checkbox"/>

Use **BLACK Ink** ● Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 ● **NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 12) .....	1	16964	.00
	Form W-2 wages included in line 1 .....		16964	.00
2	State and municipal interest (see page 13) .....	2		.00
3	Capital gain/loss addition (see page 14) .....	3		.00
4	Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4.			.00
	_____ .00    _____ .00    _____ .00    _____ .00 ...	4		.00
5	Add the amounts in the right column for lines 1 through 4 .....	5	16964	.00
6	Taxable refund of state income tax (from federal Form 1040 or 1040-SR, <b>Schedule 1</b> , line 1) .....	6		.00
7	United States government interest .....	7		.00
8	Unemployment compensation (see page 16) .....	8		.00
9	Social security adjustment (see page 17) .....	9		.00
10	Capital gain/loss subtraction (see page 17) .....	10		.00
11	Other subtractions } Fill in code number and amount, see page 18. } Fill in total other subtractions on line 11.			.00
	_____ .00    _____ .00    _____ .00			.00
	_____ .00    _____ .00 .....	11		.00
12	Add lines 6 through 11 .....	12		.00
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13	16964	.00

PAPER CLIP payment here



**NO COMMAS; NO CENTS**

<b>14</b>	Wisconsin income from line 13	<b>14</b>	16964.00
<b>15</b>	Standard deduction. See table on page 58, <b>OR</b> <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 32 and check here <input type="checkbox"/>	<b>15</b>	10729.00
<b>16</b>	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	<b>16</b>	6235.00
<b>17</b>	<b>Exemptions (Caution: See page 32)</b>		
<b>a</b>	Fill in exemptions allowed <u>1</u> x \$700	<b>17a</b>	700.00
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u>        </u> x \$250	<b>17b</b>	.00
<b>c</b>	Add lines 17a and 17b	<b>17c</b>	700.00
<b>18</b>	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	<b>18</b>	5535.00
<b>19</b>	Tax (see table on page 51)	<b>19</b>	214.00
<b>20</b>	Itemized deduction credit. Enclose Schedule 1, page 4	<b>20</b>	.00
<b>21</b>	Armed forces member credit (must be stationed outside U.S. See page 34)	<b>21</b>	.00
<b>22</b>	<b>School property tax credit</b>		
<b>a</b>	Rent paid in 2019—heat included <u>5460.00</u> } Find credit from table page 36	<b>22a</b>	131.00
	Rent paid in 2019—heat not included <u>.00</u> }		
<b>b</b>	Property taxes paid on home in 2019 <u>.00</u> Find credit from table page 37	<b>22b</b>	.00
<b>23</b>	Working families tax credit (see page 37)	<b>23</b>	.00
<b>24</b>	Married in couple credit. Enclose Schedule 2, page 4	<b>24</b>	.00
<b>25</b>	Nonrefundable credits from line 34 of Schedule CR	<b>25</b>	.00
<b>26</b>	Net income tax paid to another state. Enclose Schedule OS <u>        </u>	<b>26</b>	.00
<b>27</b>	Add lines 20 through 26	<b>27</b>	131.00
<b>28</b>	Subtract line 27 from line 19. If line 27 is larger than line 19, fill in 0. This is your net tax	<b>28</b>	83.00
<b>29</b>	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 40) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	<b>29</b>	.00
<b>30</b>	<b>Donations (decreases refund or increases amount owed)</b>		
<b>a</b>	Endangered resources <u>.00</u>	<b>e</b>	Military family relief <u>.00</u>
<b>b</b>	Cancer research <u>.00</u>	<b>f</b>	Second Harvest/Feeding Amer. <u>.00</u>
<b>c</b>	Veterans trust fund <u>.00</u>	<b>g</b>	Red Cross WI Disaster Relief <u>.00</u>
<b>d</b>	Multiple sclerosis <u>.00</u>	<b>h</b>	Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h)	<b>30i</b>	.00
<b>31</b>	Penalties on IRAs, retirement plans, MSAs, etc. (see page 42) <u>.00</u> x .33 =	<b>31</b>	.00
<b>32</b>	Other penalties (see page 42)	<b>32</b>	.00
<b>33</b>	Add lines 28, 29, 30i, 31 and 32	<b>33</b>	83.00
<b>34</b>	Wisconsin tax withheld. Enclose withholding statements	<b>34</b>	215.00
<b>35</b>	2019 estimated tax payments and amount applied from 2018 return	<b>35</b>	.00
<b>36</b>	<b>Earned income credit. Number of qualifying children</b> <input type="checkbox"/> Federal credit <u>.00</u> x <u>        </u> % =	<b>36</b>	.00



Name(s) shown on Form 1 <b>APPLE J FARMER</b>		Your social security number <b>511 00 1111</b>	
<b>NO COMMAS; NO CENTS</b>			
<b>37</b>	Farmland preservation credit. <b>a</b> Schedule FC, line 17 . . . . .	<b>37a</b>	<u>.00</u>
	<b>b</b> Schedule FC-A, line 13 . . . . .	<b>37b</b>	<u>.00</u>
<b>38</b>	Repayment credit (see page 44) . . . . .	<b>38</b>	<u>.00</u>
<b>39</b>	Homestead credit. Enclose Schedule H or H-EZ. . . . .	<b>39</b>	<u>300.00</u>
<b>40</b>	Eligible veterans and surviving spouses property tax credit . . .	<b>40</b>	<u>.00</u>
<b>41</b>	Refundable credits from Schedule CR, line 40. Enclose Schedule CR	<b>41</b>	<u>.00</u>
<b>42</b>	AMENDED RETURN ONLY—Amounts previously paid (see page 47)	<b>42</b>	<u>.00</u>
<b>43</b>	Add lines 34 through 42 . . . . .	<b>43</b>	<u>515.00</u>
<b>44</b>	AMENDED RETURN ONLY—Amounts previously refunded (see page 47)	<b>44</b>	<u>.00</u>
<b>45</b>	Subtract line 44 from line 43 . . . . .	<b>45</b>	<u>515.00</u>
<b>46</b>	If line 45 is larger than line 33, subtract line 33 from line 45. This is the <b>AMOUNT YOU OVERPAID</b> . . . . .	<b>46</b>	<u>432.00</u>
<b>47</b>	Amount of line 46 you want <b>REFUNDED TO YOU</b> . . . . .	<b>47</b>	<u>432.00</u>
<b>48</b>	Amount of line 46 you want <b>APPLIED TO YOUR 2020 ESTIMATED TAX</b> . . . . .	<b>48</b>	<u>.00</u>
<b>49</b>	If line 45 is smaller than line 33, subtract line 45 from line 33. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return . . . . .	<b>49</b>	<u>.00</u>
<b>50</b>	Underpayment interest. Fill in exception code—See Sch. U _____ Also include on line 49 (see page 49)	<b>50</b>	<u>.00</u>

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 50)?  **Yes** Complete the following.  **No**

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ \_\_\_\_\_

Personal identification number (PIN) ▶ 

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**Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.**

**Sign here**  
 ▼ *Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone
		01 14 20	(920) 212-2222

I-010ai

Mail your return to: Wisconsin Department of Revenue  
 If tax due.....PO Box 268, Madison WI 53790-0001  
 If refund or no tax due.....PO Box 59, Madison WI 53785-0001  
 If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

**Do Not Submit Photocopies**



**Schedule 1 – Itemized Deduction Credit (see page 33)**

<b>1</b>	Medical and dental expenses from federal Schedule A (Form 1040 or 1040-SR). See instructions for exceptions. . . . .	<b>1</b>	<u>.00</u>
<b>2</b>	Interest paid from federal Schedule A (Form 1040 or 1040-SR). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction . . . . .	<b>2</b>	<u>.00</u>
<b>3</b>	Gifts to charity from federal Schedule A (Form 1040 or 1040-SR). See instructions for exceptions	<b>3</b>	<u>.00</u>
<b>4</b>	Casualty losses from federal Schedule A (Form 1040 or 1040-SR). . . . .	<b>4</b>	<u>.00</u>
<b>5</b>	Add lines 1 through 4 . . . . .	<b>5</b>	<u>.00</u>
<b>6</b>	Fill in your standard deduction from line 15 on page 2 of Form 1 . . . . .	<b>6</b>	<u>.00</u>
<b>7</b>	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0. . . . .	<b>7</b>	<u>.00</u>
<b>8</b>	Rate of credit is .05 (5%) . . . . .	<b>8</b>	<u><b>x .05</b></u>
<b>9</b>	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1 . . . . .	<b>9</b>	<u>.00</u>

▶ **You must submit this page with Form 1 if you claim either of these credits** ◀

**Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 38)**

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
<b>1</b>	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income <b>1</b>	<u>.00</u>
<b>2</b>	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040 or 1040-SR), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income . . . . . <b>2</b>	<u>.00</u>
<b>3</b>	Combine lines 1 and 2. This is earned income. . . . . <b>3</b>	<u>.00</u>
<b>4</b>	Add the amounts from federal Form 1040 or 1040-SR, <b>Schedule 1</b> , lines 11, 15, and 19, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18)(D) pension plans, included in line 22, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income. . . . . <b>4</b>	<u>.00</u>
<b>5</b>	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 . . . . . <b>5</b>	<u>.00</u>
<b>6</b>	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. . . . . <b>6</b>	<u>.00</u>
<b>7</b>	Rate of credit is .03 (3%). . . . . <b>7</b>	<u><b>x .03</b></u>
<b>8</b>	Multiply line 6 by line 7. Fill in here and on line 24 on page 2 of Form 1. . . . . <b>8</b>	<u>.00</u>

Do not fill in more than \$480.



Claimant's social security number <b>511001111</b>		Spouse's social security number		Check below then fill in either the name of the city, village, or town, and the county in which you lived at the end of 2019.  <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> <b>MENASHA</b> County of <input checked="" type="checkbox"/> <b>WINNEBAGO</b>
Claimant's legal last name <b>FARMER</b>		Claimant's legal first name <b>APPLE</b>	M.I. <b>J</b>	
Spouse's legal last name		Spouse's legal first name	M.I.	
Current home address (number and street) <b>123 MIDWAY RD</b>		Apt. no. <b>3</b>		
City or post office <b>MENASHA</b>		State <b>WI</b>	Zip code <b>54952</b>	Special conditions <input type="checkbox"/> (See page 10.)

For questions 1a through 1d, see pages 4 and 10 of the instructions.

- 1a** What was your age as of December 31, 2019? (If you were under 18, you do not qualify for homestead credit for 2019.) **1a** Fill in age
- b** What was your spouse's age as of December 31, 2019? **1b** Fill in age
- c** If you and your spouse were under age 62 as of December 31, 2019, were you or your spouse disabled? **1c**  Yes  No
- d** If you and your spouse were not disabled, and under age 62, did you or your spouse have positive earned income (see page 7) in 2019? (If "No", you do not qualify) **1d**  Yes  No
- 2** Were you a legal resident of Wisconsin from 1-1-19 through 12-31-19? (If "No," you do not qualify.) **2**  Yes  No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2019 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2019, you do not qualify.) **3**  Yes  No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) **4a**  Yes  No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b**  Yes  No
- 5** Did you become  married or  divorced in 2019? (If "Yes," fill in date \_\_\_\_\_; see pages 22 and 23.) **5**  Yes  No
- 6a** If married for any part of 2019, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 21.) **6a**  Yes  No
- b** If you and your spouse maintained separate homes while married during 2019, did either spouse notify the other of their marital property income? (See page 21) **6b**  Yes  No

**Print numbers like this → 0 1 2 3 4 5 6 7 8 9      Not like this → Ø 1 4 7      NO COMMAS; NO CENTS**

**Household Income** Include all 2019 income as listed below. If married, include the incomes of both spouses. See pages 10 to 17.

**7** Wisconsin income from your 2019 income tax return (see page 11) **7** 16964.00

**8** If you or you and your spouse **are not filing** a 2019 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.

**a** Wages .00 + Interest .00 + Dividends .00 = ... **8a** .00

**b** Other taxable income. Attach a schedule listing each income item (see page 11) **8b** .00

**c** Medical and long-term care insurance subtraction. Enter as a negative number **8c** .00

**9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**

**a** Unemployment compensation. **9a** .00

**b** Social security, federal **and** state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 12) **9b** .00

**c** Railroad retirement benefits. Include Medicare premium deductions **9c** .00

**d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 13) **9d** .00

**e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 13) **9e** .00

**f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** .00

**g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** .00

**h** Scholarships, fellowships, grants (see page 13), and military compensation or cash benefits **9h** .00

**i** Child support, maintenance payments, and other support money (court ordered) **9i** .00

**j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 14) **9j** .00

**10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 16964.00



<b>11 a</b>	Enter amount from line 10 here	<b>11a</b>	<u>16964</u>	<u>.00</u>
<b>b</b>	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	<b>11b</b>		<u>.00</u>
<b>c</b>	Gain from sale of home excluded for federal tax purposes (see page 14)	<b>11c</b>		<u>.00</u>
<b>d</b>	Other capital gains not taxable (see page 14)	<b>11d</b>		<u>.00</u>
<b>e</b>	Net operating loss carryforward or carryback and capital loss carryforward (see page 14)	<b>11e</b>		<u>.00</u>
<b>f</b>	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	<b>11f</b>		<u>.00</u>
<b>g</b>	Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	<b>11g</b>		<u>.00</u>
<b>h</b>	Car or truck depreciation (standard mileage rate) (see page 15)	<b>11h</b>		<u>.00</u>
<b>i</b>	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	<b>11i</b>		<u>.00</u>
<b>j</b>	Disqualified losses (see Schedule 4, page 4)	<b>11j</b>		<u>.00</u>
<b>12 a</b>	Subtotal. Add lines 11a through 11j (if less than the total of lines 13, 14a, and 14c, see page 16)	<b>12a</b>	<u>16964</u>	<u>.00</u>
<b>b</b>	Number of qualifying dependents. Do not count yourself or your spouse (see page 16) <u>    </u> x \$500 =	<b>12b</b>		<u>.00</u>
<b>c</b>	Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	<b>12c</b>	<u>16964</u>	<u>.00</u>

**Taxes and/or Rent** See pages 17 to 19.

<b>A</b>	Check here if your home was located on more than one acre of land and <b>was not</b> part of a farm; <b>see Schedule 1, page 3</b>	<b>A</b>	<input type="checkbox"/>
<b>B</b>	Check here if your home was located on more than one acre of land and <b>was</b> part of a farm	<b>B</b>	<input type="checkbox"/>
<b>C</b>	Check here if your home was used for other than personal or farm purposes while you lived there in 2019; <b>see Schedule 2, page 3</b>	<b>C</b>	<input type="checkbox"/>
<b>D</b>	Check here if you received Wisconsin Works (W2) payments or county relief during 2019; <b>see Schedule 3, page 3</b>	<b>D</b>	<input type="checkbox"/>
<b>13</b>	Homeowners – Net <b>2019</b> property taxes on your homestead, whether paid or <b>not</b>	<b>13</b>	<u>          </u> <u>.00</u>
<b>14</b>	Renters–Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). <b>See pages 17 to 19.</b>		
	Heat included (8b of rent certificate is "Yes")	<b>14a</b>	<u>5788.00</u> x .20 (20%) = <b>14b</b> <u>1158</u> <u>.00</u>
	Heat not included (8b of rent certificate is "No")	<b>14c</b>	<u>.00</u> x .25 (25%) = <b>14d</b> <u>          </u> <u>.00</u>
<b>15</b>	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	<b>15</b>	<u>1158</u> <u>.00</u>

**Don't delay your refund. Attach all necessary documents. See page 20.**

**Credit Computation**

<b>16</b>	Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460	<b>16</b>	<u>1158</u>	<u>.00</u>
<b>17</b>	Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 24)	<b>17</b>	<u>783</u>	<u>.00</u>
<b>18</b>	Subtract line 17 from line 16 ( <b>if line 17 is more than line 16, fill in 0</b> ; no credit is allowable)	<b>18</b>	<u>375</u>	<u>.00</u>
<b>19</b>	Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 25)	<b>19</b>	<u>300</u>	<u>.00</u>

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 39 of Form 1 or line 64 of Form 1NPR.

*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.*

<b>Sign Here</b>	Claimant's signature	Spouse's signature	Date	Daytime phone number
				(920) 212-2222

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



**DON'T** file this claim **UNLESS** a rent certificate or property tax bill (or closing statement) is included.

*For Department Use Only*

**C**

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# Rent Certificate

# 2019

Wisconsin Department of Revenue

**NOTE:**

- Attach to Schedule H or H-EZ
- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



**■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name <b>FARMER</b>	Legal first name <b>APPLE</b>	M.I.	Social security number <b>511 00 1111</b>	
Address of rental property (property must be in Wisconsin) <b>123 MIDWAY RD APT 3</b>		City <b>Menasha</b>	State <b>WI</b>	Zip <b>54952</b>

Time you actually lived at this address in 2019 **From** 0 1 0 1 **2019** **To** 1 2 3 1 **2019**  
M M D D M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

**■ Landlord or Authorized Representative**

Name of property owner <b>JIM JONES</b>		Telephone number <b>(920) 451-8888</b>	
Address <b>333 WATER STREET</b>	City <b>Appleton</b>	State <b>WI</b>	Zip <b>54911</b>

- 1** Is the rental property a long-term care facility, CBRF, or nursing home? **1**  Yes  No
- 2a** Is the above rental property subject to property taxes? **2a**  Yes  No
- b** If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here ..... **2b**
- 3** Is this certificate for rent of a mobile/manufactured: **a** Home? **3a**  Yes  No
- b** Home site/Lot? **3b**  Yes  No
- c** Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2019 ..... **3c** \_\_\_\_\_ .00
- 4a** Total rent collected for this rental unit for 2019 – do NOT include amounts received directly from a governmental agency, security deposits, or late fees ..... **4a** 10920.00
- b** If monthly rent paid didn't change during 2019, enter monthly rent paid ..... **4b** 910.00
- c** If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.
- |                  |                 |                 |                 |
|------------------|-----------------|-----------------|-----------------|
| Jan. <u>.00</u>  | Feb. <u>.00</u> | Mar. <u>.00</u> | Apr. <u>.00</u> |
| May <u>.00</u>   | June <u>.00</u> | July <u>.00</u> | Aug. <u>.00</u> |
| Sept. <u>.00</u> | Oct. <u>.00</u> | Nov. <u>.00</u> | Dec. <u>.00</u> |
- 5** Number of occupants in this rental unit – do NOT count spouse or children under 18 ..... **5** 2
- 6** This renter's share of total 2019 rent ..... **6** 5460.00
- 7** Value of food and services provided by landlord (this renter's share) ..... **7** .00
- 8a** Rent paid for occupancy only – Subtract line 7 from line 6 ..... **8a** 5460.00
- b** Was heat included in the rent? ..... **8b**  Yes  No

**■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.**

Signature (by hand) of landlord or authorized representative	Date <b>01/03/2020</b>	Print name (must match signature)
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**■ Shared Living Expenses Schedule** – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

**Step 1:** List name(s) of other occupants:  
WILL BERRY

**Step 2:** List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid
Rent	1a)	10920.00	1b)	5460.00
Food	2a)	4750.00	2b)	3100.00
Utilities	3a)	2105.00	3b)	1390.00
Other	4a)	1850.00	4b)	450.00
<b>Total</b>	<b>5a)</b>	<b>19625.00</b>	<b>5b)</b>	<b>10400.00</b>

**Step 3:** Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- 1** Total rent paid (line 1a) ..... **1** 10920.00
- 2** Shared living expenses you paid (line 5b) ..... **2** 10400.00
- 3** Total shared living expenses (line 5a) ..... **3** 19625.00
- 4** Divide line 2 by line 3. Fill in decimal amount ..... **4** 0.5300
- 5** Multiply line 1 by line 4 ..... **5** 5788.00
- 6** Value of food and services provided by landlord (line 7 of page 1) ..... **6** .00
- 7** Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ ..... **7** 5788.00

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**Instructions for Renter (Claimant)**

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

**Note:** Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

**Renter Instructions for Shared Living Expenses Schedule**

Complete this schedule if line 5 of the rent certificate shows 2 or more and each occupant did not pay an equal share of the living expenses. All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

**Instructions for Landlord/Authorized Representative**

**Lines 2a and 2b** If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

**Line 4a** Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2019. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the 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).

**Line 5** Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2019.

**Line 7** Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

**Signature** Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

**Applicable Laws and Rules**

This document provides statements for interpretations of the following provisions of Wisconsin Statutes in effect as of October 15, 2019: Chapter 71, Wis. Stats.

Laws enacted and in effect after October 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 15, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis Stats.

