

CAUTION-NEW FOR 2017

To qualify for homestead credit, you only need to meet one of the following conditions:

1. You, or your spouse if married, are age 62 or older at the end of 2017.
2. You, or your spouse if married, are disabled.
3. You, or your spouse if married, have earned income during 2017.

If line 1a or 1b on Schedule H or H-EZ is 62 or more, you do not need to complete lines 1c or 1d. If you answer 1c "yes" for either you or your spouse, you do not need to complete line 1d.

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2017. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/>
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office		State	Zip code	Special conditions <input type="checkbox"/> (See page 9.)

- 1a** What was your age as of December 31, 2017? (If you were under 18, you do not qualify for homestead credit for 2017.) **1a** Fill in age
- b** What was your spouse's age as of December 31, 2017? **1b** Fill in age
- c** If you or your spouse were under age 62 as of December 31, 2017, were you or your spouse disabled? **1c** Yes No
- d** If you or your spouse were not disabled, and under age 62, did you or your spouse have any earned income (see page 7) in 2017? (If "No", you do not qualify) **1d** Yes No
- 2** Were you a legal resident of Wisconsin from 1-1-17 through 12-31-17? (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 2017 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2017, 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 2017? (If "Yes," fill in date _____; see page 20.) **5** Yes No
- 6a** If married for any part of 2017, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 19.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2017, did either spouse notify the other of their marital property income? (See page 19) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 NO COMMAS; NO CENTS

Household Income Include all 2017 income as listed below. If married, include the incomes of both spouses. See pages 9 to 14.

7 Wisconsin income from your 2017 income tax return (see page 9) **7** _____ .00

8 If you or you and your spouse **are not filing** a 2017 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 10) **8b** _____ .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 11) **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 11) **9d** _____ .00

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

10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00



11 a	Enter amount from line 10 here	11a	_____	.00
b	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	_____	.00
c	Gain from sale of home excluded for federal tax purposes (see page 12)	11c	_____	.00
d	Other capital gains not taxable (see page 13)	11d	_____	.00
e	Net operating loss carryforward or carryback and capital loss carryforward (see page 13)	11e	_____	.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	11f	_____	.00
g	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	11g	_____	.00
h	Car or truck depreciation (standard mileage rate) (see page 13)	11h	_____	.00
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	_____	.00
12 a	Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 14)	12a	_____	.00
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 14) _____ x \$500 =	12b	_____	.00
c	Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	_____	.00

Taxes and/or Rent See pages 14 to 17.

A 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** **A**

B Check here if your home was located on more than one acre of land and **was** part of a farm **B**

C Check here if your home was used for other than personal or farm purposes while you lived there in 2017; **see Schedule 2, page 3** **C**

D Check here if you received Wisconsin Works (W2) payments or county relief during 2017; **see Schedule 3, page 3** **D**

13	Homeowners – Net 2017 property taxes on your homestead, whether paid or not	13	_____	.00
14	Renters– Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 15 to 17.			
	Heat included (8b of rent certificate is "Yes")	14a	_____ .00 x .20 (20%) =	14b _____ .00
	Heat not included (8b of rent certificate is "No")	14c	_____ .00 x .25 (25%) =	14d _____ .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 all necessary documents. See pages 17 to 18.

Credit Computation

16	Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	_____	.00
17	Using the amount on line 12c, fill in the appropriate amount from Table A (page 21)	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 Table B (page 22)	19	_____	.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

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.

Sign Here	Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____ () _____
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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

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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 7 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 17) 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) . . .	1	_____	.00
2	Number of acres of land	2	_____	
3	Divide line 1 by line 2	3	_____	.00
4	Assessed value of improvements (from tax bill)	4	_____	.00
5	Add line 3 and line 4	5	_____	.00
6	Add line 1 and line 4 (total assessed value)	6	_____	.00
7	Divide line 5 by line 6 (carry the decimal to four places)	7	_____	
8	Net 2017 property taxes (see instructions for line 13 of Schedule H, on page 14)	8	_____	.00
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	9	_____	.00

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 7 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2017. 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” (page 16) for examples and additional information.

1	Net 2017 property taxes/rent or amount from line 9 of Schedule 1 (see page 14)	1	_____	.00
2	Percentage of homestead used solely for personal purposes	2	_____	%
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 2 of Schedule 3 below	3	_____	.00

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

Complete this schedule if, for any month of 2017, 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 2017, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2017. Rent paid for 2017 was \$4,500, and heat was included.

Line

2	20% of rent paid (\$4,500 x .20)	\$900
4	Monthly rent (\$900 ÷ 12)	\$ 75
5	Number of months no 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 2017 property taxes on your homestead or the amount from line 3 of Schedule 2	1	_____	.00
2	Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2	2	_____	.00
3	Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460	3	_____	.00
4	Divide line 3 by 12.	4	_____	.00
5	Number of months in 2017 for which you did not 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 15 of Schedule H. Do not fill in line 13 or 14	6	_____	.00

Note Homeowners Age 65 or Older

The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

