

Claimant's social security number		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 2020. <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	Claimant's 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 10.)

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

- 1a** What was your age as of December 31, 2020? (If you were under 18, you do not qualify for homestead credit for 2020.) **1a** Fill in age
- b** What was your spouse's age as of December 31, 2020? **1b** Fill in age
- c** If you and your spouse were under age 62 as of December 31, 2020, 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 2020? (If "No", you do not qualify) **1d** Yes No
- 2** Were you a legal resident of Wisconsin from 1-1-20 through 12-31-20? (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 2020 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2020, 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 2020? (If "Yes," fill in date _____; see pages 22 and 23.) **5** Yes No
- 6a** If married for any part of 2020, 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 2020, 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 2020 income as listed below. If married, include the incomes of both spouses. See pages 10 to 17.

7 Wisconsin income from your 2020 income tax return (see page 11) **7** _____ .00

8 If you or you and your spouse **are not filing** a 2020 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** _____ .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 14)	11c	_____	.00
d	Other capital gains not taxable (see page 14)	11d	_____	.00
e	Net operating loss carryforward or carryback and capital loss carryforward (see page 14)	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 15)	11h	_____	.00
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	_____	.00
j	Disqualified losses (see Schedule 4, page 4)	11j	_____	.00
12 a	Subtotal. Add lines 11a through 11j (if less than the total of lines 13, 14a, and 14c, see page 16)	12a	_____	.00
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 16) _____ 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 17 to 19.

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 2020; see Schedule 2, page 3	C	_____	
D	Check here if you received Wisconsin Works (W2) payments or county relief during 2020; see Schedule 3, page 3	D	_____	
13	Homeowners – Net 2020 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 17 to 19.			
	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 page 20.

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 24)	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 25)	19	_____	.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 30 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.

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

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 19) 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.

<u>1</u>	Assessed value of land (from tax bill) . . .	1	_____	.00
<u>2</u>	Number of acres of land	2	_____	
<u>3</u>	Divide line 1 by line 2	3	_____	.00
<u>4</u>	Assessed value of improvements (from tax bill)	4	_____	.00
<u>5</u>	Add line 3 and line 4	5	_____	.00
<u>6</u>	Add line 1 and line 4 (total assessed value)	6	_____	.00
<u>7</u>	Divide line 5 by line 6 (carry the decimal to four places)	7	_____	
<u>8</u>	Net 2020 property taxes (see instructions for line 13 of Schedule H, on page 17)	8	_____	.00
<u>9</u>	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 2020. 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 19) for examples and additional information.

<u>1</u>	Net 2020 property taxes/rent or amount from line 9 of Schedule 1 (see pages 17 to 19)	1	_____	.00
<u>2</u>	Percentage of homestead used solely for personal purposes	2	_____	%
<u>3</u>	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 2020, 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 2020, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2020. Rent paid for 2020 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.

<u>1</u>	Homeowners – fill in the net 2020 property taxes on your homestead or the amount from line 3 of Schedule 2	1	_____	.00
<u>2</u>	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
<u>3</u>	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
<u>4</u>	Divide line 3 by 12.	4	_____	.00
<u>5</u>	Number of months in 2020 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more	5	_____	
<u>6</u>	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



Schedule 4 Disqualified Losses

Complete this schedule if you had any disqualified losses. Disqualified losses are losses indicated on lines 2-10 below (see the instructions for line 11j on page 15). Disqualified losses are required to be added back to household income for homestead credit purposes. A disqualified loss does not include net gains from the sale or exchange of capital or business assets or net profits. **Enter all amounts as positive numbers.**

<u>1</u>	If your primary income was from farming, did the farm generate less than \$250,000 in gross receipts in 2020?	<u>1</u>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(if yes, do not complete this schedule. Your net losses do not have to be added back.)			
<u>2</u>	Net business loss from a sole proprietorship	<u>2</u>		.00
<u>3</u>	Net capital loss (Include only current year capital losses on this line. Do not include any capital loss carryforward)	<u>3</u>		.00
<u>4</u>	Net rental real estate and royalty loss	<u>4</u>		.00
<u>5</u>	Net loss from a partnership	<u>5</u>		.00
<u>6</u>	Net loss from a tax-option (S) corporation	<u>6</u>		.00
<u>7</u>	Net loss from a trust or estate	<u>7</u>		.00
<u>8</u>	Net loss from a real estate mortgage investment conduit	<u>8</u>		.00
<u>9</u>	Net loss from the sale of business property (not including losses from involuntary conversions)	<u>9</u>		.00
<u>10</u>	Net farm loss	<u>10</u>		.00
<u>11</u>	Subtotal (add lines 2 through 10)	<u>11</u>		.00
<u>12</u>	Amount of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs reported on lines 11g, 11h, and 11i which is included on lines 2 through 10 above	<u>12</u>		.00
<u>13</u>	Total (Subtract line 12 from line 11). If zero or less, enter 0 (zero). Fill in here and on line 11j of Schedule H	<u>13</u>		.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.

