

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 2025.  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____ County of ▶ _____
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		<b>Special conditions</b> <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, 2025? (If you were under 18, you do not qualify for homestead credit for 2025.) **1a** Fill in age ▶
- b** What was your spouse's age as of December 31, 2025? **1b** Fill in age ▶
- c** If you and your spouse were under age 62 as of December 31, 2025, 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 2025? (If "No", you do not qualify) **1d** ☐ Yes ☐ No
- 2** Were you a legal resident of Wisconsin from 1-1-25 through 12-31-25? (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 2025 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2025, 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 2025? (If "Yes," fill in date \_\_\_\_\_; see pages 23 and 24.) **5** ☐ Yes ☐ No
- 6a** If married for any part of 2025, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 22.) **6a** ☐ Yes ☐ No
- b** If you and your spouse maintained separate homes while married during 2025, did either spouse notify the other of their marital property income? (See page 22) **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 2025 income as listed below. If married, include the incomes of both spouses. See pages 10 to 17.

- 7** Wisconsin income from your 2025 income tax return (see page 11) **7** \_\_\_\_\_ .00
- 8** If you or you and your spouse **are not filing** a 2025 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 13) **9b** \_\_\_\_\_ .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** \_\_\_\_\_ .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions **9d** \_\_\_\_\_ .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements) **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, 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



<b>11 a</b>	Enter amount from line 10 here	<b>11a</b>	.00
<b>b</b>	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	<b>11b</b>	.00
<b>c</b>	Gain from sale of home excluded for federal tax purposes (see page 14)	<b>11c</b>	.00
<b>d</b>	Other capital gains not taxable	<b>11d</b>	.00
<b>e</b>	Net operating loss carryforward or carryback and capital loss carryforward	<b>11e</b>	.00
<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>	.00
<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>	.00
<b>h</b>	Car or truck depreciation (standard mileage rate)	<b>11h</b>	.00
<b>i</b>	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	<b>11i</b>	.00
<b>j</b>	Disqualified losses (see Schedule 4, on page 4 of Schedule H)	<b>11j</b>	.00
<b>12 a</b>	Subtotal. Add lines 11a through 11j (if less than the total of lines 13, 14a, and 14c, see page 17)	<b>12a</b>	.00
<b>b</b>	Number of qualifying dependents. Do not count yourself or your spouse (see page 17) _____ x \$500 =	<b>12b</b>	.00
<b>c</b>	Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	<b>12c</b>	.00

Taxes and/or Rent

See pages 17 to 20.

<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, on page 3 of Schedule H</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 2025; <b>see Schedule 2, on page 3 of Schedule H</b>	<b>C</b>	<input type="checkbox"/>
<b>D</b>	Check here if you received Wisconsin Works (W2) payments or county relief during 2025; <b>see Schedule 3, on page 4 of Schedule H</b>	<b>D</b>	<input type="checkbox"/>
<b>13</b>	Homeowners – Net <b>2025</b> property taxes on your homestead, whether paid or <b>not</b>	<b>13</b>	.00
<b>14</b>	Renters—Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). <b>See pages 18 to 20.</b>		
	Heat included (8b of rent certificate is "Yes")	<b>14a</b>	.00
			x .20 (20%) = <b>14b</b>
			.00
	Heat not included (8b of rent certificate is "No")	<b>14c</b>	.00
			x .25 (25%) = <b>14d</b>
			.00
<b>15</b>	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	<b>15</b>	.00

**Don't delay your refund. Attach all necessary documents. See page 21.**

<b>16</b>	Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460	<b>16</b>	.00
<b>17</b>	Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 25)	<b>17</b>	.00
<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>	.00
<b>19</b>	Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 26)	<b>19</b>	.00
	If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 33 of Form 1 or line 63 of Form 1NPR.		

### Caution:

- You **must** attach appropriate documentation (see instructions for lines 13 through 15) for all rent and taxes reported on this schedule
- You **must** sign the return on page 3 and mail the *complete return* to the department



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	Date	Daytime phone number	Wisconsin Identity Protection PIN (7 characters)
			(     )	_____
Sign here ▶	Spouse's signature	Date	Daytime phone number	Wisconsin Identity Protection PIN (7 characters)
			(     )	_____

**Caution:** Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 21).

<b>Mail to:</b>	<i>For Department Use Only</i>
Wisconsin Department of Revenue	C
PO Box 34	
Madison WI 53786-0001	

<b>Schedule 1</b>	<b>Allowable Taxes – Home on More Than One Acre of Land</b>																																													
<ul style="list-style-type: none"><li><b>Homeowners:</b> 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.</li><li><b>Renters:</b> 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 20) for instructions.</li><li>Do <b>not</b> 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.</li><li>If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.</li></ul>	<table><tr><td>1</td><td>Assessed value of land (from tax bill) . . .</td><td>1</td><td>_____</td><td>.00</td></tr><tr><td>2</td><td>Number of acres of land . . . . .</td><td>2</td><td>_____</td><td>_____</td></tr><tr><td>3</td><td>Divide line 1 by line 2 . . . . .</td><td>3</td><td>_____</td><td>.00</td></tr><tr><td>4</td><td>Assessed value of improvements (from tax bill) . . . . .</td><td>4</td><td>_____</td><td>.00</td></tr><tr><td>5</td><td>Add line 3 and line 4 . . . . .</td><td>5</td><td>_____</td><td>.00</td></tr><tr><td>6</td><td>Add line 1 and line 4 (total assessed value)</td><td>6</td><td>_____</td><td>.00</td></tr><tr><td>7</td><td>Divide line 5 by line 6 (carry the decimal to four places) . . . . .</td><td>7</td><td>_____</td><td>_____</td></tr><tr><td>8</td><td>Net 2025 property taxes (see instructions for line 13 of Schedule H, on page 17) . . . . .</td><td>8</td><td>_____</td><td>.00</td></tr><tr><td>9</td><td>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 . . . . .</td><td>9</td><td>_____</td><td>.00</td></tr></table>	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 2025 property taxes (see instructions for line 13 of Schedule H, on page 17) . . . . .	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
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 2025 property taxes (see instructions for line 13 of Schedule H, on page 17) . . . . .	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																																										

<b>Schedule 2</b>	<b>Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use</b>															
<ul style="list-style-type: none"><li>Complete this schedule if your homestead (as defined on page 8 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2025. Only the personal portion of your property taxes/rent may be claimed.</li><li>“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 20) for examples and additional information.</li></ul>	<table><tr><td>1</td><td>Net 2025 property taxes/rent or amount from line 9 of Schedule 1 (see pages 18 to 20) . . . . .</td><td>1</td><td>_____</td><td>.00</td></tr><tr><td>2</td><td>Percentage of homestead used solely for personal purposes . . . . .</td><td>2</td><td>_____</td><td>%</td></tr><tr><td>3</td><td>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 on page 4</td><td>3</td><td>_____</td><td>.00</td></tr></table>	1	Net 2025 property taxes/rent or amount from line 9 of Schedule 1 (see pages 18 to 20) . . . . .	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 on page 4	3	_____	.00
1	Net 2025 property taxes/rent or amount from line 9 of Schedule 1 (see pages 18 to 20) . . . . .	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 on page 4	3	_____	.00												



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

Complete this schedule if, for any month of 2025, 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 2025, do not complete Schedule H; you do not qualify for homestead credit.

**Example:** You received Wisconsin Works payments for 4 months in 2025. Rent paid for 2025 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 2025 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 2025 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

**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 16). 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.**

1 If your primary income was from farming, did the farm generate less than \$250,000 in gross receipts in 2025? ..... 1 ☐ Yes ☐ No  
 (if yes, do not complete this schedule. Your net losses do not have to be added back.)  
 2 Net business loss from a sole proprietorship ..... 2 ..... .00  
 3 Net capital loss (Include only current year capital losses on this line. Do not include any capital loss carryforward) ..... 3 ..... .00  
 4 Net rental real estate and royalty loss ..... 4 ..... .00  
 5 Net loss from a partnership ..... 5 ..... .00  
 6 Net loss from a tax-option (S) corporation ..... 6 ..... .00  
 7 Net loss from a trust or estate ..... 7 ..... .00  
 8 Net loss from a real estate mortgage investment conduit ..... 8 ..... .00  
 9 Net loss from the sale of business property (not including losses from involuntary conversions) . 9 ..... .00  
 10 Net farm loss ..... 10 ..... .00  
 11 Subtotal (add lines 2 through 10) ..... 11 ..... .00  
 12 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 ..... 12 ..... .00  
 13 Total (Subtract line 12 from line 11). If zero or less, enter 0 (zero). Fill in here and on line 11j of Schedule H ..... 13 ..... .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.

