

Schedule H Wisconsin homestead credit claim

1999

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|---------------------------|--|-----------------------------------|--|---|
| Place label here or print | Claimant's last name | Claimant's first name and initial | Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 1999 <input type="checkbox"/> City of _____ <input type="checkbox"/> Village of _____ <input type="checkbox"/> Town of _____ County of _____ Daytime telephone number (____) _____ | Claimant's social security number |
| | Spouse's last name | Spouse's first name and initial | | Spouse's social security number |
| | Home address (number and street) | | | ▲ IMPORTANT ▲ You must enter your social security number(s) |
| | City or post office, state, and zip code | | | |

- Questions** Questions 1-8 must be answered. See page 4 **If your spouse was age 65 or over, check here**
- 1 What was your age as of December 31, 1999? (if you were under 18, you do not qualify for homestead credit for 1999) . . . **1** Fill in age
 - 2 Were you a legal resident of Wisconsin for all of 1999? (see page 4; 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 1999 federal income tax return? (if "yes" and you were under age 62 on December 31, 1999, you do not qualify) 3 Yes No
 - 4 a. 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 a. Homeowners — Was your home for 1999 located on more than one acre of land? 5a Yes No
 b. If "yes," was your home part of a farm? (if 5a is "yes" and 5b is "no," complete Schedule 2) 5b Yes No
 - 6 Was your home used for nonhomestead or nonfarm purposes in 1999? (if "yes," see Schedule 3) 6 Yes No
 - 7 a. Did you become married or divorced in 1999? (if "yes," fill in date _____; **see page 12**) . . . 7a Yes No
 b. If married, did you and your spouse maintain separate homes on December 31, 1999? (if "yes," **see page 11**) . . . 7b Yes No
 - 8 Did you receive any Wisconsin Works payments or county relief during 1999? (if "yes," complete Schedule 4) 8 Yes No

Household Income Include all 1999 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8

- 9 Wisconsin income from your 1999 Wisconsin income tax return. If you **already filed** your income tax return, attach a copy marked "Duplicate"; see page 3, Part B.1, paragraph 3 9 _____
- 10 If you or you and your spouse **are not filing** a 1999 Wisconsin income tax return, fill in **taxable** income on lines 10a and b
 a. Wages _____ + Interest _____ + Dividends _____ = 10a _____
 b. Other taxable income. Attach a schedule 10b _____
- 11 Other household income. Do not include amounts filled in on line 9 or 10
 a. Income adjustments. Complete Schedule 1 11a _____
 b. Unemployment compensation 11b _____
 c. Social security, SSI, and railroad retirement benefits, including Medicare premium deductions 11c _____
 d. Nontaxable scholarships, fellowships, grants (see page 7), and military compensation or cash benefits 11d _____
 e. Pensions and annuities; IRA, Keogh, SEP, and SIMPLE distributions; veterans' pensions; and disability payments 11e _____
 f. Workers' compensation, income continuation, and loss of time insurance 11f _____
 g. Support money and maintenance payments (court ordered) 11g _____
 h. Wisconsin Works payments, county relief, and other cash public assistance. Complete Schedule 4 11h _____
- 12 a. Subtotal. Add lines 9 through 11h 12a _____
 b. Number of qualifying dependents. Do not count yourself or your spouse (see page 7) x \$250 = 12b _____
 c. Household income. Subtract line 12b from line 12a (if \$20,290 or more, no credit is allowed) 12c _____

Taxes and/or Rent If you received Wisconsin Works payments or county relief, see Schedule 5

- 13 Homeowners — Fill in net 1999 property taxes on your homestead, payable in 2000 (see pages 8-10) 13 _____
- 14 Renters — Fill in allowable rent from line 13a of your rent certificate(s) (see pages 9 and 10)
 Rent — heat included (line 13b of rent certificate(s) is "Yes") 14a x .20 (20%) = 14b _____
 Rent — heat not included (line 13b of rent certificate(s) is "No") 14c x .25 (25%) = 14d _____
- 15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 5) **ATTACH TAX BILL / RENT CERTIFICATE** . . . 15 _____

Credit Computation

- 16 Fill in the **smaller** of (a) amount on line 15 or (b) \$1,450 16 _____
- 17 Using household income on line 12c, find the appropriate amount from **Table A** (page 13) and fill in here 17 _____
- 18 Subtract line 17 from line 16 (**if line 17 is more than line 16, fill in -0-**; no credit is allowable) 18 _____
- 19 Homestead credit — Using the amount on line 18, find the appropriate amount from **Table B** (page 14) and fill in here **19** _____

If you file a Wisconsin income tax return, attach this claim to the return. Fill in your homestead credit on Form 1A, Form 1, or Form 1NPR, on the line titled "Homestead credit." 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.

Attach rent certificate and/or copy of tax bill to the back of this claim

| | | | | | | | | | | | | | |
|---|--------------------|--------------------------------|----|---|---|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Claimant's signature, date | Spouse's signature | For Department Use Only | | | | | | | | | | | |
| Mail tax return and claim to: Wisconsin Department of Revenue PO Box 34 Madison WI 53786-0001 | | R | YR | T | D | A | C | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | | | 99 | | | | | | | | | | |

Schedule 1 Income Adjustments – see instructions for line 11a on pages 5 and 6

| | | | |
|----|--|----|-------|
| 1 | 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 27 | 1 | _____ |
| 2 | Car or truck depreciation (standard mileage rate) | 2 | _____ |
| 3 | Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs | 3 | _____ |
| 4 | Capital gains not taxable and Section 121 exclusion of gain from sale of residence | 4 | _____ |
| 5 | Contributions to IRA, Keogh, SEP, SIMPLE, and deferred compensation plans | 5 | _____ |
| 6 | Nontaxable interest on United States securities (e.g., U.S. Savings Bonds), and state and municipal bonds | 6 | _____ |
| 7 | Net operating loss carryforward and capital loss carryforward | 7 | _____ |
| 8 | Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin | 8 | _____ |
| 9 | Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income | 9 | _____ |
| 10 | Total income adjustments — Add lines 1 through 9. Fill in here and on line 11a of Schedule H | 10 | _____ |

Schedule 2 Allowable Taxes for Home on More Than One Acre of Land

- 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.
- 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 | Value of land (from property tax bill) | _____ |
| 2 | Number of acres of land | _____ |
| 3 | Divide line 1 by line 2 | _____ |
| 4 | Value of improvements (from property tax bill) | _____ |
| 5 | Add line 3 and line 4 | _____ |
| 6 | Add line 1 and line 4 | _____ |
| 7 | Divide line 5 by line 6 | _____ |
| 8 | Net 1999 property taxes (see instructions for line 13 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 3 or 5 | _____ |

Schedule 3 Allowable Taxes/Rent If Home Was 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 part of the homestead was used for purposes other than personal use. Only the personal portion of your property taxes/rent may be claimed.
- See paragraph 2 under "Exceptions: Homeowners and /or Renters" (page 9) for a description of uses other than personal use.

| | | |
|---|---|-------|
| 1 | Net 1999 property taxes/rent or amount from line 9 of Schedule 2 (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 line 1 or 2 of Schedule 5 | _____ |

Schedule 4 Income from Cash Public Assistance and County Relief Programs

Fill in the amount of all cash public assistance and county relief payments you received for each month of 1999. On line 1 include Wisconsin Works payments for community service jobs (CSJ) and transitional placements (TP). On line 2 include kinship care (KC) and caretaker of a newborn child (CNC) payments. **If you fill in line 1 or 3, refer to Schedule 5 to see if it applies to you.** If you fill in "Other" amounts on line 4, attach a schedule listing the sources. See instructions for line 11h on page 7.

| 1999 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| 1 CSJ, TP | | | | | | | | | | | | | |
| 2 KC, CNC | | | | | | | | | | | | | |
| 3 County Relief | | | | | | | | | | | | | |
| 4 Other | | | | | | | | | | | | | |

5 Total. Add lines 1, 2, 3, and 4 of the "Total" column. Fill in here and on line 11h of Schedule H _____

Schedule 5 Taxes/Rent Reduction for Wisconsin Works or County Relief Recipients

Complete this schedule if, for any month of 1999, you received a) any payment filled in on line 1 of Schedule 4, or b) county relief payments of \$400 or more. However, if you received these payments for all 12 months of 1999, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received community service job (CSJ) payments for 4 months in 1999. Rent paid for 1999 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 CSJ received (12 - 4) | 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 1999 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 3 | _____ |
| 3 | Add lines 1 and 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 1999 for which you did not receive a) any payment filled in on line 1 of Schedule 4, 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 – For information about the Property Tax Deferral Loan Program, see the front cover of the instructions.