

Schedule H Wisconsin homestead credit claim

2001

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 2001 <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 to 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, 2001? (if you were under 18, you do not qualify for homestead credit for 2001) . . . **1** Fill in age
 - 2 Were you a legal resident of Wisconsin for all of 2001? (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 2001 federal income tax return? (if "yes" and you were under age 62 on December 31, 2001, 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 2001 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 other than personal or farm use while you lived there in 2001? (if "yes," see Schedule 3) . . . 6 Yes No
 - 7 a. Did you become married or divorced in 2001? (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, 2001? (if "yes," **see page 11**) . . . 7b Yes No
 - 8 Did you receive any Wisconsin Works (W2) payments or county relief during 2001? (if "yes," see Schedule 4) 8 Yes No

Household Income Include all 2001 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8

- 9 Wisconsin income from your 2001 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 2001 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 (W2) payments, county relief, kinship care, and other cash public assistance (see page 7) 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 \$24,500 or more, no credit is allowed) 12c _____

Taxes and/or Rent If you received Wisconsin Works (W2) payments or county relief, see Schedule 4


- 13 Homeowners — Net **2001** property taxes on your homestead, whether paid or not (see pages 8 to 10) 13 _____
- 14 Renters — Rent from your rent certificate(s), line 13a or shared living expense schedule (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 4) 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 line 32 of Form 1A, line 44 of Form 1, or line 62 of Form 1NPR. 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.

Claimant's signature, date	Spouse's signature	<i>For Department Use Only</i>											
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 agreement) is included	R	YR	T	D	A	C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			01										

Include 2001 rent certificate(s) and/or copy of 2001 tax bill as part of this claim

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

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

Schedule 2 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 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it. (Renters: see exception 4 under "Exceptions: Homeowners and/or Renters" (page 10) 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)
2 Number of acres of land
3 Divide line 1 by line 2
4 Assessed value of improvements (from tax bill)
5 Add line 3 and line 4
6 Add line 1 and line 4 (total assessed value)
7 Divide line 5 by line 6
8 Net 2001 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 4 below

Schedule 3 Allowable Taxes/Rent – Home 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 was used partly for purposes other than personal use while you lived there in 2001. 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 9) for examples and additional information.
- 1 Net 2001 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 4 below

Schedule 4 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients

Complete this schedule if, for any month of 2001, 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 2001, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2001. Rent paid for 2001 was \$4,500, and heat was included.

Line

Table with 2 columns: Line number and Amount. Line 2: 20% of rent paid (\$4,500 x .20) \$900. Line 4: Monthly rent (\$900 ÷ 12) \$ 75. Line 5: Number of months no Wisconsin Works received 8. Line 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 2001 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 line 1 and line 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 2001 for which you did not receive a) any Wisconsin Works (W2) payments, 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 – The Property Tax Deferral Loan Program provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison WI 53701-1728. Do not use this address for homestead credit purposes.