Do not submit this test return if you do not support the stand alone Schedule H.

H Wisconsin homestead credit

Check here if an amended return ▶ X

2011

Claimant's social security number	Spouse's social security number	
400-00-5418		
Claimant's legal last name: Sparrow	Legal first name: Test	M.I.
Spouse's legal last name	Spouse's legal first name	M.I.
Current home address (number and street): 11177 County Rd Z		Apt. no.
City or post office: Suring	State: WI	Zip code: 54174

Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2011.

___ City ___ Village X Town

City, village, or town ▶ Bagley

County of ▶ Oconto

Special conditions ___ (See page 7.)

DRAFT 8-23-11

1a What was your age as of December 31, 2011? (If you were under 18, you do not qualify for homestead credit for 2011.) **1a** Fill in age ▶ 50

b If your spouse was age 65 or over as of December 31, 2011, check where indicated . . . . . **1b** Check here ▶ ___

2 Were you a legal resident of Wisconsin from 1-1-11 through 12-31-11? (If "No," you do not qualify.) . . . . . **2** X Yes ___ No

3 Were you claimed or will you be claimed as a dependent on someone else's 2011 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2011, you do not qualify.) . . . . . **3** ___ Yes X 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 X 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 2011? (If "Yes," fill in date _____; see page 16.) . . . . **5** ___ Yes X No

6a If married for any part of 2011, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) . . . . . **6a** ___ Yes ___ No

b If you and your spouse maintained separate homes while married during 2011, did either spouse notify the other of their marital property income? (See page 15.) . . . . . **6b** ___ Yes ___ No

Print numbers like this → 0123456789 **Not like this →** Ø147 **NO COMMAS; NO CENTS**

Household Income Include all 2011 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2011 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) . . . . . **7** 5400 .00

8 If you or you and your spouse **are not filing** a 2011 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 . . . . . **8b** _____.00

9 **Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**

a Unemployment compensation . . . . . **9a** 1700 .00

b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions . . . . . **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 8) **9d** _____.00

e Contributions to deferred compensation plans (see box 12 of wage statements, and page 8) . . . . . **9e** 380 .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 9), and military compensation or cash benefits . . . . . **9h** 1200 .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 9) . **9j** _____.00

10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 . . . . . **10** 8680 .00

DRAFT 8-23-11

11 a	Enter amount from line 10 here	11a	8680 .00
b	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	1000 .00
c	Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d	Other capital gains not taxable	11d	.00
e	Net operating loss carryforward and capital loss carryforward	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	610 .00
g	Partner's, LLC member's, and 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)	11h	.00
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	.00
12 a	Subtotal. Add lines 11a through 11i	12a	10290 .00
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 11) 2 x $500 =	12b	1000 .00
c	Household income. Subtract line 12b from line 12a (if $24,680 or more, no credit is allowed)	12c	9290 .00

Taxes and/or Rent See pages 11 to 14.

[X] 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.**

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

[ ] Check here if your home was used for purposes other than personal or farm use while you lived there in 2011; **see Schedule 2, page 3.**

[ ] Check here if you received Wisconsin Works (W2) payments or county relief during 2011; **see Schedule 3, page 3.**

13	Homeowners – Net **2011** property taxes on your homestead, whether paid or not	13	1289 .00
14	Renters–**Rent** from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). **See pages 12 to 14.**		
	Heat included (13b of rent certificate is "Yes") 14a .00 x .20 (20%) =	14b	.00
	Heat not included (13b of rent certificate is "No") 14c 1289 .00 x .25 (25%) =	14d	322 .00
15	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	1611 .00

Don't delay your refund: **ATTACH** 2011 tax bill(s) (or closing statement) and/or original rent certificate(s). **ATTACH** ownership document (if the tax bill lists names other than yours). **See page 12.**

Credit Computation

16	Fill in the **smaller** of (a) amount on line 15 or (b) $1,460	16	1460 .00
17	Using the amount on line 12c, fill in the appropriate amount from **Table A** (page 17)	17	106 .00
18	Subtract line 17 from line 16 (**if line 17 is more than line 16, fill in 0**; no credit is allowable)	18	1354 .00
19	Homestead credit – Using the amount on line 18, fill in the credit from **Table B** (page 18)	19	1084 .00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line __ of Form 1A; line __ of Form 1; or line __ of Form 1NPR. (If filing Form 1 or Form 1NPR, **ATTACH** a complete copy of your **federal** income tax return and schedules.) 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.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here ▶			(608) 644-0123

Mail to:
Wisconsin Department of Revenue
PO Box 34
Madison WI 53786-0001

STOP DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only
C

Name(s) shown on Schedule H: Test Sparrow

Your social security number: 400-00-5418

Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

DRAFT 8-23-11

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 6 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 14) 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)	12000
2	Number of acres of land	1.70
3	Divide line 1 by line 2	7059
4	Assessed value of improvements (from tax bill)	62500
5	Add line 3 and line 4	69559
6	Add line 1 and line 4 (total assessed value)	74500
7	Divide line 5 by line 6	.9337
8	Net 2011 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)	2760
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	2577

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 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2011. 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 13) for examples and additional information.

1	Net 2011 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14)	
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 on line 1 or 2 of Schedule 3 below	

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

Complete this schedule if, for any month of 2011, 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 2011, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2011. Rent paid for 2011 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 2011 property taxes on your homestead or the amount from line 3 of Schedule 2	
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 2	
3	Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) $1,460	
4	Divide line 3 by 12	
5	Number of months in 2011 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 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) or (414) 227-4039 (Milwaukee).

2011 Property Tax Bill / Closing Statement and Sale of Home Information

Claimant purchased home during 2011:
Enter the dates occupied during 2011 ► From: _____ (mo / day) To: _____ (mo / day)

Claimant sold home during 2011:
Enter the dates occupied during 2011 ► From: _____ (mo / day) To: _____ (mo / day)

SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)

1 Year on property tax bill (must be 2011 property tax bill) 2011
2 Name of owner(s) as shown on property tax bill Test Sparrow and Joe Canary

3 Type of owner(s) *(check only one box)* If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)
- a ☐ Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)
- b ☒ Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)
  - **3b1** Enter your ownership percentage 50 %
  - **3b2** Enter amount of 2011 net property taxes you paid or will pay . . . $ 2760.00
  - **3b3** If all of the other owner(s) occupied your home during 2011, check box ☐
- c ☐ Trust (e.g., TR, TRSE, TRS, TRST, UDT)
- d ☐ Estate (e.g., EST)
- e ☐ Partnership
- f ☐ Corporation, Subchapter S Corporation, or Limited Liability Company
- g ☐ Other If Other, fill in owner(s) type _____

4 Address of property 11177 County Road Z
5 Assessed value of land . . . . . $ 5000.00
6 Assessed value of improvements . . . . . $ 60000.00
7 Number of acres of land (include decimals) 80
8 Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit) . . $ 1800.00
9 Sum of first dollar credit and lottery/gaming credit . . . . . $ 120.00
10 Net property taxes after sum of first dollar credit and lottery/gaming credit . . . . . $ 1680.00

SECTION 2 Additional Tax Bill Information for Adjoining Property

	Tax Bill 2	Tax Bill 3	Tax Bill 4	Tax Bill 5	Tax Bill 6
1 Number of acres of land (include decimals)	.55	.35	.	.	.
2 Assessed value of land	4000.00	3000.00	.00	.00	.00
3 Assessed value of improvements	.00	2500.00	.00	.00	.00
4 Net taxes (without special assessments/charges and after first dollar credit).	380.00	700.00	.00	.00	.00

SECTION 3 Closing Statement and Sale of Home Information

1 Date home was sold. . . . . _____
2 Name of seller(s) as shown on closing statement _____

3 Type of seller(s) *(check only one box)* If box 3b is checked, answer 3b1 (and 3b2 when applicable)
- a ☐ Self and/or spouse
- b ☐ Self and/or spouse AND OTHERS **3b1** Enter your ownership percentage _____ %
  - **3b2** If all of the other owner(s) occupied your home before it was sold, check box ☐
- c ☐ Other If Other, fill in seller(s) type _____

4 Address of home sold _____
5 Property taxes allocated to seller(s) on closing statement. . . . . $ .00
6 Selling price of home (do not include personal property items you sold with your home) . . . . . $ .00
7 Expense of sale (commissions, advertising, attorney fees, etc.) . . . . . $ .00
8 Adjusted basis of home sold (purchase price, improvements, etc.). . . . . $ .00