

NOTE: The 2014 rent certificate has been redesigned. We have made changes to the rent certificates in this test case to better test the form.



Complete form using **BLACK INK**

DO NOT STAPLE

Your legal last name EAGLE	Legal first name TEST	M.I.	Your social security number 400 00 5406
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 6. 1007 W SPRING ST		Apt. No.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ APPLETON County of ▶ OUTAGAMIE School district number (see page 23) 0147
City or post office APPLETON	State WI	Zip code 54914	
Filing status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Head of household Fill in qualifying person's name ▼ Also, check here if married: <input type="checkbox"/>			Special conditions <input type="checkbox"/>

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

ENCLOSE withholding statements

1 Wages, salaries, tips, etc. (see page 7)	1		7000.00
2 Interest (see page 7)	2		.00
3 Ordinary dividends (from line 9a of federal Form 1040A or 1040)	3		.00
4 Capital gain distributions (see page 8)	4		.00
5 Unemployment compensation (from worksheet, page 8)	5		.00
6 Taxable IRA distributions, pensions, and annuities (see page 8)	6		.00
7 Add lines 1 through 6	7		7000.00
8 IRA deduction (see page 10)	8		.00
9 Student loan interest deduction (see page 10)	9		.00
10 Medical care insurance deduction (see page 10)	10		.00
11 Add lines 8 through 10	11		.00
12 Subtract line 11 from line 7. This is your Wisconsin income	12		7000.00
13 If your parent (or someone else) can claim you (or your spouse) as a dependent, check here ▶ 13 <input type="checkbox"/>	13		
14 Fill in the standard deduction for your filing status from table, page 31. But if you checked line 13, fill in amount from worksheet, page 11	14		10080.00
15 Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	15		0.00
16 Exemptions (Caution: see page 11)			
a Fill in exemptions from your federal return ▶ <u>1</u> x \$700 . . 16a		700.00	
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 . . 16b			.00
c Add lines 16a and 16b	16c		700.00
17 Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income	17		.00
18 Tax. Use amount on line 17 to find your tax using table, page 24	18		.00
19 Armed forces member credit (must be stationed outside U.S., see page 11)	19		.00
20 School property tax credit			
a Rent paid in 2014—heat included <u>1200.00</u> } Find credit from table page 12 .. 20a		128.00	
Rent paid in 2014—heat not included <u>3200.00</u>			
b Property taxes paid on home in 2014 <u>207.00</u> ▶ Find credit from table page 13 .. 20b		26.00	
21 Married couple credit. Complete schedule on reverse side	21		.00
22 Add lines 19 through 21. This is the total of your credits	22		154.00
23 Subtract line 22 from line 18. If line 22 is larger than line 18, fill in 0. This is your net tax . .	23		0.00

PAPER CLIP payment here

NO COMMAS; NO CENTS

24 Fill in net tax from line 23 **24** 0.00

25 Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 14) **25** .00
 If you certify that no sales or use tax is due, check here

26 Donations (decreases refund or increases amount owed)

a Endangered resources <u>.00</u>	f Firefighters memorial <u>.00</u>
b Packers football stadium <u>.00</u>	g Military family relief <u>.00</u>
c Cancer research <u>.00</u>	h Second Harvest/Feeding Amer. <u>.00</u>
d Veterans trust fund ... <u>.00</u>	i Red Cross WI Disaster Relief <u>.00</u>
e Multiple sclerosis <u>.00</u>	j Special Olympics Wisconsin <u>.00</u>

Total (add lines a through j) **26k** .00

27 Add lines 24, 25, and 26k **27** .00

28 Wisconsin income tax withheld. Enclose withholding statements **28** 454.00

29 2014 estimated tax payments and amount applied from 2013 return ... **29** .00

30 Earned income credit (see page 16)
 Qualifying Federal
 children credit .. .00 x % = .. **30** .00

31 Homestead credit. Attach Schedule H or H-EZ **31** 436.00

32 Eligible veterans and surviving spouses property tax credit (see page 16) **32** .00

33 Add lines 28 through 32 **33** 890.00

34 If line 33 is more than line 27, subtract line 27 from line 33. This is the **AMOUNT YOU OVERPAID** ... **34** 890.00

35 Amount of line 34 you want **REFUNDED TO YOU** **35** 890.00

36 Amount of line 34 you want **applied to your 2015 estimated tax** **36** .00

37 If line 33 is less than line 27, subtract line 33 from line 27. This is the **AMOUNT YOU OWE** ... **37** .00

38 Underpayment interest. Fill in exception code – See Sch. U → **38** .00
 (See page 18)

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 19)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶

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Sign below Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone _____
 (715) 344 - 1234

Mail your return to: Wisconsin Department of Revenue *If tax due* PO Box 268, Madison WI 53790-0001
If homestead credit claimed PO Box 34, Madison WI 53786-0001
If refund or no tax due PO Box 59, Madison WI 53785-0001

Married Couple Credit When Both Spouses Are Employed

	(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2. 1	<u>.00</u>	<u>.00</u>
2 IRA deduction, if any, from line 8 of Form 1A. 2	<u>.00</u>	<u>.00</u>
3 Subtract line 2 from line 1. 3	<u>.00</u>	<u>.00</u>
4 Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. 4	<u>.00</u>	<u>.00</u>
5 Rate of credit is .03 (3%) 5	<u>X .03</u>	<u>.03</u>
6 Multiply line 4 by line 5. Round the result and fill in here and on line 21 of Form 1A Do NOT fill in more than \$480 6	<u>.00</u>	<u>.00</u>



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Claimant's social security number 400 00 5406		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2014. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> APPLETON County of <input checked="" type="checkbox"/> OUTAGAMIE Special conditions <input type="checkbox"/> (See page 7.)
Claimant's legal last name EAGLE	Legal first name TEST	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street) 1007 W SPRING ST		Apt. no.		
City or post office APPLETON	State WI	Zip code 54914		

- 1a** What was your age as of December 31, 2014? (If you were under 18, you do not qualify for homestead credit for 2014.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2014, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-14 through 12-31-14? (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 2014 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2014, 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 2014? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2014, 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 2014, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 **NO COMMAS; NO CENTS**

Household Income Include all 2014 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2014 income tax return. If you already filed your tax return, attach a copy marked "Duplicate." (See page 5, Part C.1, paragraph 3.)	7	7000.00
8 If you or you and your spouse are not filing a 2014 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	3000.00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	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 9)	9d	.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e	2000.00
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	1100.00
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	13100.00





11 a Enter amount from line 10 here	11a	<u>13100.00</u>
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	<u>.00</u>
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	<u>.00</u>
d Other capital gains not taxable	11d	<u>.00</u>
e Net operating loss carryforward or carryback and capital loss carryforward	11e	<u>.00</u>
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	<u>50.00</u>
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	<u>.00</u>
h Car or truck depreciation (standard mileage rate)	11h	<u>.00</u>
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ..	11i	<u>.00</u>
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11) ...	12a	<u>13150.00</u>
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b	<u>.00</u>
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	<u>13150.00</u>

Taxes and/or Rent See pages 11 to 14.

- 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 2014; see Schedule 2, page 3 ... **C**
- D** Check here if you received Wisconsin Works (W2) payments or county relief during 2014; see Schedule 3, page 3 **D**

13 Homeowners – Net 2014 property taxes on your homestead, whether paid or not	13	<u>207.00</u>
14 Renters—Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 14.		
Heat included (8b of rent certificate is "Yes")	14a	<u>1200.00</u> x .20 (20%) = 14b <u>240.00</u>
Heat not included (8b of rent certificate is "No")	14c	<u>2185.00</u> x .25 (25%) = 14d <u>546.00</u>
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	<u>993.00</u>

Don't delay your refund:

- A** • 2014 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • ownership document (if the tax bill lists names other than yours). See page 12.
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	<u>993.00</u>
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	<u>450.00</u>
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable)	18	<u>543.00</u>
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	<u>436.00</u>

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. 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			(715) 344-1234

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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Rent Certificate

2014

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
• Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.



Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.

Legal last name EAGLE	Legal first name TEST	M.I.	Social security number 400-00-5406	
Address of rental property (property must be in Wisconsin) 200 TREE LN		City WINTER	State WI	Zip 54896

Time you actually lived at this address in 2014 From 0 1 0 1 2014 To 0 9 3 0 2014
M M D D M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

Landlord or Authorized Representative

Name of property owner WINTER HOUSING AUTHORITY		Telephone number (715)356-6613	
Address 300 FIRE LN	City WINTER	State WI	Zip 54896

- 1 Is the rental property a long-term care facility, CBRF or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2014 3c _____ .00
- 4a Total rent collected for this rental unit for 2014 4a 2900.00
- b If monthly rent did not change during the year, go to line 5.
Otherwise, enter monthly amounts below.
- | | | | |
|---------------------|--------------------|--------------------|--------------------|
| Jan. <u>300.00</u> | Feb. <u>300.00</u> | Mar. <u>320.00</u> | Apr. <u>320.00</u> |
| May <u>320.00</u> | June <u>320.00</u> | July <u>340.00</u> | Aug. <u>340.00</u> |
| Sept. <u>340.00</u> | Oct. <u>.00</u> | Nov. <u>.00</u> | Dec. <u>.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 2
- 6 This renter's share of total 2014 rent 6 2900.00
- 7 Value of food and services provided by landlord (this renter's share) 7 .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 2900.00
- b Was heat included in the rent? 8b Yes No

I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date 1/15/2015	Name of landlord or authorized representative (print)
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■ Shared Living Expenses Schedule – To be completed by renter only if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

Step 1: List name(s) of other occupants:
LILY BIRD

Step 2: List the total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) 2900.00	1b) 2900.00
Food	2a) 1500.00	2b) 750.00
Utilities	3a) 900.00	3b) 0.00
Other	4a) 300.00	4b) 0.00
Total	5a) 5600.00	5b) 3650.00

Step 3: Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

1 Total rent paid (line 1a) 1 2900.00

2 Shared living expenses you paid (line 5b) 2 3650.00

3 Total shared living expenses (line 5a) 3 5600.00

4 Divide line 2 by line 3. Fill in decimal amount 4 x .65

5 Multiply line 1 by line 4 5 1885.00

6 Value of food and services provided by landlord (line 7 of page 1) 6 .00

7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) 7 1885.00

Instructions for Renter (Claimant)

Complete all fields except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3b and 8a on Schedule H or H-EZ, as appropriate.



Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected for this unit for the time occupied by this renter in 2014. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Rent Certificate

2014

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
• Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.



Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.

Legal last name EAGLE	Legal first name TEST	M.I.	Social security number 400-00-5406
Address of rental property (property must be in Wisconsin) 210 BLACKBIRD LN	City WINTER	State WI	Zip 54896

Time you actually lived at this address in 2014 From $\frac{1}{M} \frac{0}{M} \frac{0}{D} \frac{1}{D}$ 2014 To $\frac{1}{M} \frac{0}{M} \frac{3}{D} \frac{1}{D}$ 2014

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

Landlord or Authorized Representative

Name of property owner JILL TWEET	Telephone number (715)356-4444
Address 10 LEAF LN	City WINTER
State WI	Zip 54896

- 1 Is the rental property a long-term care facility, CBRF or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2014 3c 207.00
- 4a Total rent collected for this rental unit for 2014 4a 300.00
- b If monthly rent did not change during the year, go to line 5.
Otherwise, enter monthly amounts below.
- | | | | |
|------------------|-----------------|-----------------|-----------------|
| Jan. <u>.00</u> | Feb. <u>.00</u> | Mar. <u>.00</u> | Apr. <u>.00</u> |
| May <u>.00</u> | June <u>.00</u> | July <u>.00</u> | Aug. <u>.00</u> |
| Sept. <u>.00</u> | Oct. <u>.00</u> | Nov. <u>.00</u> | Dec. <u>.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 2014 rent 6 300.00
- 7 Value of food and services provided by landlord (this renter's share) 7 .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 300.00
- b Was heat included in the rent? 8b Yes No

I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date 1/15/2015	Name of landlord or authorized representative (print)
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Shared Living Expenses Schedule – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) .00	1b) .00
Food	2a) .00	2b) .00
Utilities	3a) .00	3b) .00
Other	4a) .00	4b) .00
Total	5a) .00	5b) .00

Step 3: Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- 1 Total rent paid (line 1a) 1 .00
- 2 Shared living expenses you paid (line 5b) 2 .00
- 3 Total shared living expenses (line 5a) 3 .00
- 4 Divide line 2 by line 3. Fill in decimal amount 4 x .
- 5 Multiply line 1 by line 4 5 .00
- 6 Value of food and services provided by landlord (line 7 of page 1) 6 .00
- 7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) 7 .00

Instructions for Renter (Claimant)

Complete all fields except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3b and 8a on Schedule H or H-EZ, as appropriate.



Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected for this unit for the time occupied by this renter in 2014. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Shared Living Expenses Schedule – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) .00	1b) .00
Food	2a) .00	2b) .00
Utilities	3a) .00	3b) .00
Other	4a) .00	4b) .00
Total	5a) .00	5b) .00

Step 3: Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- 1 Total rent paid (line 1a) 1 .00
- 2 Shared living expenses you paid (line 5b) 2 .00
- 3 Total shared living expenses (line 5a) 3 .00
- 4 Divide line 2 by line 3. Fill in decimal amount 4 x
- 5 Multiply line 1 by line 4. 5 .00
- 6 Value of food and services provided by landlord (line 7 of page 1). 6 .00
- 7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) 7 .00

Instructions for Renter (Claimant)

Complete all fields except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3b and 8a on Schedule H or H-EZ, as appropriate.



Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected for this unit for the time occupied by this renter in 2014. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

Rent Certificate

2014

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
• Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.



■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.

Legal last name EAGLE	Legal first name TEST	M.I.	Social security number 400-00-5406
Address of rental property (property must be in Wisconsin) 1007 W SPRING ST	City APPLETON	State WI	Zip 54914

Time you actually lived at this address in 2014 From 1 2 0 1 2014 To 1 2 3 1 2014
M M D D M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

■ Landlord or Authorized Representative

Name of property owner HARRY SMITH AFH	Telephone number ()		
Address 36 BLUEJAY LN	City WINTER	State WI	Zip 54896

- 1 Is the rental property a long-term care facility, CBRF or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2014 3c _____ .00
- 4a Total rent collected for this rental unit for 2014 4a 550.00
- b If monthly rent did not change during the year, go to line 5.
Otherwise, enter monthly amounts below.
- | | | | |
|-----------------|----------------|----------------|----------------|
| Jan. _____ .00 | Feb. _____ .00 | Mar. _____ .00 | Apr. _____ .00 |
| May _____ .00 | June _____ .00 | July _____ .00 | Aug. _____ .00 |
| Sept. _____ .00 | Oct. _____ .00 | Nov. _____ .00 | Dec. _____ .00 |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 2014 rent 6 550.00
- 7 Value of food and services provided by landlord (this renter's share) 7 100.00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 450.00
- b Was heat included in the rent? 8b Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date 1/15/2015	Name of landlord or authorized representative (print)
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Shared Living Expenses Schedule – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

Step 1: List name(s) of other occupants:

Step 2: List the total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) .00	1b) .00
Food	2a) .00	2b) .00
Utilities	3a) .00	3b) .00
Other	4a) .00	4b) .00
Total	5a) .00	5b) .00

Step 3: Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- 1 Total rent paid (line 1a) 1 .00
- 2 Shared living expenses you paid (line 5b) 2 .00
- 3 Total shared living expenses (line 5a) 3 .00
- 4 Divide line 2 by line 3. Fill in decimal amount 4 x .
- 5 Multiply line 1 by line 4..... 5 .00
- 6 Value of food and services provided by landlord (line 7 of page 1)..... 6 100.00
- 7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) 7 .00

Instructions for Renter (Claimant)

Complete all fields except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3b and 8a on Schedule H or H-EZ, as appropriate.

Instructions for Landlord/Authorized Representative

Lines 2a and 2b If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

Line 4a Fill in the total rent collected for this unit for the time occupied by this renter in 2014. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

Line 7 Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

Signature Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.



Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

	Description	Page
<input type="checkbox"/>	1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	5
<input type="checkbox"/>	2 Sources of income reported on Line 8b of Schedule H note is attached	8
<input type="checkbox"/>	3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	10
<input type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	10
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate	10
<input type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method	10
<input type="checkbox"/>	7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	10
<input type="checkbox"/>	8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	11
<input type="checkbox"/>	9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	9
<input type="checkbox"/>	10 Nontaxable repaid amounts note is attached	11
<input type="checkbox"/>	11 Very little or no household income note is attached	11
<input type="checkbox"/>	12 Ownership of property document is attached	12
<input type="checkbox"/>	13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached.	12
<input type="checkbox"/>	14 Personal property tax bill is for a mobile or manufactured home	12
<input type="checkbox"/>	15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	12
<input type="checkbox"/>	16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	12
<input type="checkbox"/>	17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner.	12
<input checked="" type="checkbox"/>	18 Landlord will not sign rent certificate. Rent verification is attached	13
<input checked="" type="checkbox"/>	19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	13
<input type="checkbox"/>	20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	13
<input type="checkbox"/>	21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	14
<input type="checkbox"/>	22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	14
<input type="checkbox"/>	23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	15
<input type="checkbox"/>	24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	15
<input type="checkbox"/>	25 Married but separated part of year: Required information is attached.	15
<input type="checkbox"/>	26 Marriage took place during year: Required information is attached.	16
<input type="checkbox"/>	27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	16
<input type="checkbox"/>	28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached.	16
<input type="checkbox"/>	29 Spouse died during year: Date of death - ____ / ____ / 2014	16
<input type="checkbox"/>	30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return.	-
<input checked="" type="checkbox"/>	31 Required notes and explanations in following data fields <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> I lived at 4 different addresses as shown on the rent certificates. A copy of my canceled check for December is attached to Form W-RA. </div>	-

Form
1040EZ

**Income Tax Return for Single and
Joint Filers With No Dependents** (99)

2014

OMB No. 1545-0074

Your first name and initial TEST	Last name EAGLE	Your social security number 4 0 0 0 0 5 4 0 6
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 1007 W SPRING ST		Apt. no. ▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APPLETON WI 54914		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Income	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	7000
Attach Form(s) W-2 here.	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	
Enclose, but do not attach, any payment.	3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	3000
	4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	10000
	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,150 if single; \$20,300 if married filing jointly . See back for explanation.	5	10150
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	0
Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099.	7	560
	8a	Earned income credit (EIC) (see instructions)	8a	
	b	Nontaxable combat pay election. 8b		
	9	Add lines 7 and 8a. These are your total payments and credits .	9	560
	10	Tax . Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	0
	11	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	11	
	12	Add lines 10 and 11. This is your total tax .	12	0
Refund	13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a	560
	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number <input type="text"/>		
Amount You Owe	14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14	

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name	Phone no.	Personal identification number (PIN)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Sign Here
Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number 715-344-1234
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2014. If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970. If you can claim the premium tax credit or you received or benefited from payments of the advance premium tax credit, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	_____	+	350.00	Enter total ▶	A. _____
B. Minimum standard deduction	_____				B. <u>1,000</u>
C. Enter the larger of line A or line B here	_____				C. _____
D. Maximum standard deduction. If single , enter \$6,200; if married filing jointly , enter \$12,400	_____				D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction	_____				E. _____
F. Exemption amount.					} F. _____
• If single, enter -0-.					
• If married filing jointly and —					
—both you and your spouse can be claimed as dependents, enter -0-.					
—only one of you can be claimed as a dependent, enter \$3,950.					
G. Add lines E and F. Enter the total here and on line 5 on the front	_____				G. _____

(keep a copy for your records)

- If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,150. This is the total of your standard deduction (\$6,200) and your exemption (\$3,950).
 - Married filing jointly, enter \$20,300. This is the total of your standard deduction (\$12,400), your exemption (\$3,950), and your spouse's exemption (\$3,950).

Mailing Return

Mail your return by **April 15, 2015**. Mail it to the address shown on the last page of the instructions.

22222		a Employee's social security number 400-00-5406		OMB No. 1545-0008				
b Employer identification number (EIN) 39-1212121			1 Wages, tips, other compensation 4,000.00		2 Federal income tax withheld 320.00			
c Employer's name, address, and ZIP code APPLETON CANNING CO 100 CORN LN APPLETON WI 54914			3 Social security wages 6,000.00		4 Social security tax withheld 372.00			
			5 Medicare wages and tips 6,000.00		6 Medicare tax withheld 87.00			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial TEST		Last name EAGLE		Suff.		11 Nonqualified plans		12a D 2,000.00
1007 W SPRING ST APPLETON WI 54914			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
			14 Other		12c			
					12d			
f Employee's address and ZIP code								
15 State WI	Employer's state ID number 079650-01	16 State wages, tips, etc. 4,000.00	17 State income tax 274.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-5406		OMB No. 1545-0008				
b Employer identification number (EIN) 22-9900112			1 Wages, tips, other compensation 3,000.00		2 Federal income tax withheld 240.00			
c Employer's name, address, and ZIP code DEFENSE FINANCE AND ACCOUNTING 123 W MAIN ST MADISON WI 53703			3 Social security wages 4,100.00		4 Social security tax withheld 254.00			
			5 Medicare wages and tips 4,100.00		6 Medicare tax withheld 59.00			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial TEST		Last name EAGLE		Suff.		11 Nonqualified plans		12a Q 1,100.00
1007 W SPRING ST APPLETON WI 54914			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
			14 Other		12c			
					12d			
f Employee's address and ZIP code								
15 State WI	Employer's state ID number 080923-2		16 State wages, tips, etc. 3,000.00	17 State income tax 180.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service