

## 2015 Test Case 20

**Taxpayer:** Test Robin 400-00-5420  
1007 W Spring St. Appleton, WI 54914

**Scenario:** Taxpayer is a single resident over age 65 filing only a Schedule H with credit greater than \$300. She had wages, interest and dividends below the Wisconsin filing requirement. She received social security benefits and paid for medical care insurance. She is a renter and moved during the year, paying rent at both locations for one overlapping month. The rent certificates should include the following conditions:

**RC 1:** The property is subject to real estate taxes. The landlord is an assisted living facility (long-term care facility) and has determined that 34% of the total amount paid is "rent for occupancy" and the remainder is for food and services. The monthly rent changed during the time the taxpayer lived there in 2015. There was one occupant and heat was included in the rent.

**RC 2:** The property is owned by a municipal housing authority and is not subject to real estate taxes. The housing authority makes payments in lieu of taxes under sec. 66.1201. The monthly rent remained the same during the time the taxpayer lived there in 2015. There were 2 occupants and  $\frac{1}{2}$  the total rent is shown as the taxpayer's share. Heat was not included in the rent.

The taxpayer requests direct deposit of her refund to her checking account:

Bank routing number: 075911852  
Bank account number: 0123456789

**Forms:** Schedule H, 2 rent certificates, Homestead Notes.