

Wisconsin Department of

Revenue

VITA/TCE Training Workbook

2024 Wisconsin tax law information and exercises



Providing Wisconsin's seniors, lower-income taxpayers, and military personnel and veterans free tax preparation services.

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Thank You

Dear VITA/TCE Volunteer:



On behalf of the many Wisconsin taxpayers who benefited from your generous support this year, I would like to extend my deepest gratitude. Your dedication to assisting individuals and families in need is truly inspiring.

The time and expertise you donated to the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs played a fundamental role in helping the Wisconsin Department of Revenue serve taxpayers in need. By providing free tax preparation assistance, you helped low-income individuals and seniors navigate the complexities of the tax code, ensuring they received the maximum refunds they were entitled to. Your contributions not only provided financial relief but also empowered individuals to better understand their financial situations.

Last tax season, volunteers like you helped electronically file almost 70,000 tax returns in our state. I am certain that momentum, further charged by your positive energy, will continue into the 2025 tax season.

Thank you again for giving your time and skills to the VITA & TCE programs and the people they serve. Your selfless efforts are a testament to the power of volunteerism and the positive impact it can have on the lives of others. I look forward to seeing you this tax season and personally thanking you for your service.

Sincerely,

A handwritten signature in cursive script that reads "David M. Casey". The signature is written in dark ink and is positioned above the printed name and title.

David M. Casey
Secretary

Section 1: Introduction

Using Wisconsin VITA/TCE Workbook

This workbook is designed to be used with the Wisconsin VITA/TCE Training Guide and will assist you in gaining practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. Each exercise is set up to resemble the process as it actually will happen at the site. No information in the exercises included is real. Any resemblance to an actual person or to that person's tax return is coincidental.

The Form 13614-C and Wisconsin Information Sheet are completed by each taxpayer who visits the site. The completed forms are used as a guide to ensure that all pertinent information is included on a return. The documents that follow the interview forms include information for direct deposit, income documents, and any other documents the taxpayer may need to bring. Social Security card images are not included in the exercises; however, the taxpayer, spouse and any persons listed on the tax return will need to provide a Social Security card, Form SSA-1099, or ITIN letter.

The exercises, knowledge questions and quiz in this workbook will provide you with an opportunity to:

- Apply the tax law knowledge you gained in the Training Guide
- Use references, resources and tools
- Quality review the returns you prepared

We anticipate that completion of the exercises in this workbook and knowledge questions will be a valuable aid to you in achieving the goal of preparing accurate tax returns at your VITA/TCE sites.

Please retain your copy of this workbook. Future updates will be provided as replacement pages.

What's New for the 2024 Tax Year

Wisconsin tax law update

Additional Child and Dependent Care Credit – The amount of qualifying expenses and maximum credit allowable have been increased. Complete the new Schedule WI-2441 to compute the allowable credit.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to:

- \$5,000 per beneficiary
- \$2,500 per beneficiary if you are married and file a separate return). See the Schedule CS instructions.

Tuition and Fee Expenses – The subtraction for tuition and fees increased to \$7,333 per student and the phase-out range increased. See the Schedule SB instructions.

Blind Worker Transportation Services Credit – A new credit is available for blind persons who pay for transportation services between their home and place of work. The maximum credit is \$1,500 per qualifying person. See the instructions for line 15.

Become an Organ Donor Through Tax Return – Check the box on Schedule 3, Part II to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry. Visit donatelifewisconsin.org to learn about organ and tissue donation in Wisconsin, or visit the National Donor Registry Program at donatelifelife.net to learn about organ and tissue donation in the United States..

Section 2: Rent Certificate Exercises (EXR)

EXR-1: Peanut Farmer Interview Notes

Peanut Farmer (SSN: 511-00-XXXX) worked part time during the tax year. She lived with her boyfriend, Bucky Walnut. Peanut paid for all the rent during the year and provides you with the shared living expenses for food, utilities (water and electric) and other household expenses (cable and cleaning supplies) in the shared living section of the rent certificate.

Knowledge Questions

Question 1: Can Peanut claim 100% of the rent without filling out the shared living expense schedule.

True

False

Question 2: If Peanut pays 100% of the rent, Bucky still would be able to claim the homestead credit.

True

False

Question 3: Peanut would like to file a homestead claim for all years going back to 2018. What years will Peanut be able to claim the homestead credit if she gets proper documentation and files the claims before the 2024 income tax deadline of April 15, 2025 (without extensions).

a. 2024 only

b. 2021, 2022, 2023 and 2024

c. 2019, 2020, 2021, 2022, 2023 and 2024

d. 2020, 2021, 2022, 2023, and 2024

e. 2018, 2019, 2020, 2021, 2022, 2023, and 2024

Question 4: Peanut can claim the Wisconsin earned income credit if she receives a federal earned income credit.

True

False

Department of the Treasury - Internal Revenue Service

Form 13614-C (November 2024)

Intake/Interview and Quality Review Sheet

OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

• Complete pages 1-6 of this form.
 • You are responsible for the information on your return. Provide complete and accurate information.
 • If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
 PEANUT M.I. FARMER 5/30/1985 TEACHER

Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title

Mailing address Apt # City State ZIP code
 1234 1ST ST 963 MENASHA WI 54952

Your telephone number Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 608-555-1234

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No Spouse No

A full-time student You Spouse No Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail Bank account IRS.gov Direct Pay

Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** If married, were you married for all of 2024 Yes No

Divorced Did you live with your spouse during any part of the last six months of 2024 Yes No

Widowed Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	To be completed by certified volunteer (Yes, No, or N/A)		
										Qualifying child or relative of any other person	This person provided more than 50% of their own support income	This person had less than \$5,050 of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	(To be completed by certified volunteer)	Income to be included	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <u>1</u>	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	\$ #	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund <input type="checkbox"/> (B) Itemized last year	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover	Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Excluded from income	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle			
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-NEC <input type="checkbox"/> 1099-K <input type="checkbox"/> Other income reported elsewhere	# # #	
<input type="checkbox"/> (B) Schedule C expenses	<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<p><input type="checkbox"/> (A) Mortgage Interest</p> <p><input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.</p> <p><input type="checkbox"/> (A) Medical, dental, prescription expenses</p> <p><input type="checkbox"/> (A) Charitable contributions</p>	<p><input type="checkbox"/> (A) 1098 # _____</p> <p><input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction</p>	
<p>Paid any of these expenses in 2024?</p> <p><input type="checkbox"/> (B) Student loan interest</p> <p><input type="checkbox"/> (B) Child and dependent care</p> <p><input type="checkbox"/> (B/A) Contributions to a retirement account</p> <p><input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator</p> <p><input type="checkbox"/> (B) Alimony payments (do not include child support)</p>	<p>(To be completed by certified volunteer) Expenses to report</p> <p><input type="checkbox"/> (B) 1098-E</p> <p><input type="checkbox"/> (B) Child and dependent care credit</p> <p><input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)</p> <p><input type="checkbox"/> (B) Educator expenses deduction \$ _____</p> <p><input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____</p> <p>Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Notes/Comments</p>
<p>Did any of the following happen during 2024?</p> <p><input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)</p> <p><input type="checkbox"/> (A) Sell a home</p> <p><input type="checkbox"/> (A) Have a health savings account (HSA)</p> <p><input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)</p> <p><input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)</p> <p><input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender</p> <p><input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area</p> <p><input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)</p> <p><input type="checkbox"/> Receive any letter or bill from the IRS</p> <p><input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes</p>	<p>(To be completed by certified volunteer) Information to report</p> <p><input type="checkbox"/> (B) Taxable scholarship income</p> <p><input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.)</p> <p><input type="checkbox"/> (B) Education credit or tuition and fees deduction</p> <p><input type="checkbox"/> (A) Sale of home (1099-S)</p> <p><input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions</p> <p><input type="checkbox"/> (A) 1095-A</p> <p><input type="checkbox"/> (B) Energy efficient home improvement credit</p> <p><input type="checkbox"/> (A) 1099-C</p> <p><input type="checkbox"/> (A) 1099-A</p> <p><input type="checkbox"/> Disaster relief impacts return</p> <p><input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year</p> <p>Year disallowed Reason</p> <p><input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral</p> <p><input type="checkbox"/> Estimated tax payments</p> <p><input type="checkbox"/> Last year's refund applied to this year</p> <p><input type="checkbox"/> Last year's return available</p>	<p>Notes/Comments</p>

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? [X] Yes [] No
Could another person claim you as a dependent? [] Yes [X] No

Form with fields for Name (PEANUT FARMER), Social Security Number (511-00-0000), Date of Birth (05/30/1985), Spouse's name, Address (1234 1ST ST, Apt # 963, City MENASHA, State WI, Zip 54592), Occupation (TEACHER), Spouse's Occupation, Telephone Number ((608) 555-1234).

On December 31, 2024, were you [X] Single [] Married [] Head of household [] Widowed
• If married, were you living with your spouse at any time during the last six months of the year? . . . [] Yes [] No
• If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? [] Taxpayer [] Spouse
or permanently and totally disabled? [] Taxpayer [] Spouse

List your children that you consider dependents and the names of others you provide support for. Social security card is required for all dependents claimed.

Table with 5 columns: Name, Birth Date, Social Security Number, Relationship, Months Lived in Home.

Does taxpayer qualify for: ▶ Dependent care credit (DC)? [] Yes [] No ▶ Earned income credit (EIC)? [] Yes [] No

Check the box next to all types of income you received in 2024:

- [X] Wages W-2 [] Capital gain 1099B
[] Interest 1099INT [] IRA distributions 1099R
[] Dividends 1099DIV [] Pension/annuity 1099R, RRB-1099, RRB-1099R
[] State tax refund 1099G [] Unemployment Comp 1099G - Always needed
[] Alimony - date of divorce _____ [] Social Security 1099SSA
[] Self-Employment (Schedule C-EZ) [] Other Income _____

Number of W-2s
1

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____ [] Roth [] Regular
Student loan interest paid in 2024 \$ _____ \$2,500 Max
Child care expenses paid in 2024 \$ _____ Paid while you worked or looked for work.
Name of provider _____ Social Security or FEIN _____
College tuition paid in 2024 \$ _____ Preparer must complete Form 8863.
Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C [] Yes [X] No
Will you be claiming any Medical expenses or Charitable Contributions for 2024? [] Yes [X] No If Yes, complete Schedule A worksheet.
Did you own your home during 2024? [] Yes [X] No If Yes, complete Schedule A worksheet.
Did you participate in the first time homebuyer's program? [] Yes [X] No
Did you make any qualified residential energy improvements to your residence in 2024? [] Yes [X] No If Yes, complete Form 5695.
Did you make estimated tax payments in 2024? [] Federal _____ [] WI [] State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024 \$ 10,620.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024 \$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged \$ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI) \$ _____ (line 9b)
- Scholarships/fellowships/grants \$ _____ (line 9h)
- VA Benefits (Military compensation) \$ _____ (line 9h)
- Child Support \$ _____ (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
- Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers' filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

*Thank you for letting us help you with your income taxes.
Come again next year.*

22222		a Employee's social security number 511-00-XXXX		OMB No. 1545-0008					
b Employer identification number (EIN) 25-XXXXXXX			1 Wages, tips, other compensation 19,658.96		2 Federal income tax withheld 956.20				
c Employer's name, address, and ZIP code MENASHA LEARNING 666 WAY OUT AVE MENASHA WI 54592			3 Social security wages 19,658.96		4 Social security tax withheld 1202.02				
			5 Medicare wages and tips 19,658.96		6 Medicare tax withheld 299.63				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial PEANUT FARMER		Last name 1234 1ST ST APT 963		Suff. MENASHA WI 54952		11 Nonqualified plans		12a	
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		14 Other		12b		12c	
						12d			
15 State Employer's state ID number WI 036-XXXXXXXXXX		16 State wages, tips, etc. 19,658.96		17 State income tax 615.36		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

2024

Department of the Treasury—Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim



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

Legal last name FARMER	Legal first name PEANUT	M.I.	Social security number 511-00-0000	
Address of rental property (property must be in Wisconsin) 1234 1ST ST APT 963		City MENASHA	State WI	Zip 54952

Time you actually lived at this address in 2024 From 0 1 / 0 1 / 2024 To 1 2 / 3 1 / 2024
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 GREENWOOD ESTATES		Telephone number (920) 555-1234	
Address 999 GREENWOOD AVE	City MENASHA	State WI	Zip 54911

- 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 2024 3c _____ .00
- 4a Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees 4a _____ 10620.00
- b If monthly rent paid didn't change during 2024, enter monthly rent paid 4b _____ .00
- c If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.
 Jan. _____ .00 Feb. _____ .00 Mar. _____ .00 Apr. _____ .00
 May _____ .00 June _____ .00 July _____ .00 Aug. _____ .00
 Sept. _____ .00 Oct. _____ .00 Nov. _____ .00 Dec. _____ .00
- 5a Number of occupants in this rental unit – do NOT count spouse or children under 18 5a 2
- b Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) 5b Yes No
- 6 This renter's share of total 2024 rent 6 _____ 5310.00
- 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 _____ 5310.00
- 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 <i>johnny greenwood</i>	Date 01/25/2025	Print name (must match signature) Johnny Greenwood
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I-017i

2024 Rent Certificate	Renter's name	FARMER	Renter's SSN	511-00-0000	Page 2 of 2
	Address of rental property		1234 1ST ST APT 963		

Shared Living Expenses Schedule – To be completed by renter **only** if line 5b on page one is “No.”

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

BUCKY WALNUT

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) 10620.00	1b) 10620.00
Food	2a) 5500.00	2b) 1500.00
Utilities	3a) 3600.00	3b) 300.00
Other	4a) 2900.00	4b) 0.00
Total	5a) 22620.00	5b) 12420.00

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

1 Total rent paid (line 1a)	.....	1	<u>10620.00</u>
2 Shared living expenses you paid (line 5b)	.....	2	<u>12420.00</u>
3 Total shared living expenses (line 5a)	.....	3	<u>22620.00</u>
4 Divide line 2 by line 3. Fill in decimal amount	.....	4	<u>. 5 4 9 1</u>
5 Multiply line 1 by line 4	.....	5	<u>5831.00</u>
6 Value of food and services provided by landlord (line 7 of page 1)	.....	6	<u>.00</u>
7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	.....	7	<u>5831.00</u>

Instructions for Renter (Claimant)

Complete all fields in the “Renter (Claimant)” section 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.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is “No.” All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

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 from all occupants for this unit for the time occupied by this renter in 2024. 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, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

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.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

EXR-2: Jackson Wright Interview Notes

Jackson Wright (SSN: 022-00-XXXX) and his daughter, Mandy Wright (SSN: 387-00-XXXX), lived with his parents from 1/1/2024 through 7/15/2024 at 425 N Many Street, Menasha, WI 54952. He had Wisconsin Works payments in March, April, May, June, August, and September totaling \$1,469. He began receiving supplemental security income (SSI) in October. He also receives child support for his daughter for which he provided a printout. He and his daughter moved into an apartment in July and used his savings to pay living expenses. He also receives food stamps. Mandy's mother is not eligible to claim her. Jackson and his daughter had BadgerCare all year.

Knowledge Questions

Question 1: How do you enter Wisconsin Works payments into the software?

Question 2: What homestead notes should you attach to this return?

Question 3: Will Jackson be able to e-file a federal return? What entry do you need to make on the e-file screen to reflect this?

Question 4: Would Jackson have been able to claim homestead if he received 12 months of Wisconsin Works.

True

False

Question 5: What can Jackson do if he does not have a record of his SSI payments?

- a) Contact the federal Social Security and Wisconsin SSI offices, as applicable, to get letters showing the total SSI he received.
- b) Look at the statement he received from the SSI office(s)—federal and/or Wisconsin—showing the updated monthly amount he will receive for next year and multiply that amount by 12 months.
- c) Contact his payee/financial institution to get a printout of his check register/financial statements showing the deposits he received for federal and Wisconsin SSI.
- d) Both a and b.
- e) Both a and c.
- f) a, b and c.

Form **13614-C** (November 2024) Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet** OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
 JACKSON M.I. WRIGHT 12/15/1987 DISABLED
 Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title
 M.I. Last name
 Mailing address Apt # City State ZIP code
 3456 NORTH SOUTH STREET 7 MADISON WI 53704
 Your telephone number Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 608-555-1586

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No Spouse No Spouse No

A full-time student You Spouse No Spouse No Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail Bank account IRS.gov Direct Pay

Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** if married, were you married for all of 2024 Yes No

Divorced **Legally Separated but not Divorced** Did you live with your spouse during any part of the last six months of 2024 Yes No

Date of final decree _____ Date of separate maintenance decree _____ **Widowed** Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

		Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)								
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
MANDY WRIGHT	5/31/16	DAUGHTER	12	S	Y	Y	Y	N	N					

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included Notes/Comments

<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	\$ #	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund <input type="checkbox"/> (B) Itemized last year	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Excluded from income	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle			
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-NEC <input type="checkbox"/> 1099-K	# # #	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses	\$	
	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest		# _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.			
<input type="checkbox"/> (A) Medical, dental, prescription expenses		<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name JACKSON WRIGHT		Social Security Number 222-00-0000	Date of Birth 12/15/1987	
Spouse's name		Social Security Number	Date of Birth	
Address 3456 NORTH SOUTH STREET	Apt # 7	City MADISON	State WI	Zip 53704
Occupation DISABLED	Spouse's Occupation		Telephone Number	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home
MANDY WRIGHT	05/31/2016	387-00-0000	DAUGHTER	12

Does taxpayer qualify for: Dependent care credit (DC)? Yes No Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s

- | | |
|--|--|
| <input type="checkbox"/> Wages W-2 | <input type="checkbox"/> Capital gain 1099B |
| <input type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input type="checkbox"/> Dividends 1099DIV | <input type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____

Roth Regular

Student loan interest paid in 2024 \$ _____

\$2,500 Max

Child care expenses paid in 2024 \$ _____

Paid while you worked or looked for work.

Name of provider _____

Social Security or FEIN _____

College tuition paid in 2024 \$ _____

Preparer must complete Form 8863.
Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No

Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.

Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.

Did you participate in the first time homebuyer's program? Yes No

Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.

Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

1. Health insurance paid during 2024 (**Post-Tax**) \$ _____ (line 4, WI Form 1)
2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
4. Rent paid during 2024 \$ 5,500.00 (line 13a)
 • Was heat included in rent? Yes No
5. Property taxes paid in 2024 \$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
6. Amount purchased out of state where sales tax was not charged \$ 0.00 (line 20, WI Form 1)
7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI) \$ 3,080.00 (line 9b)
- Scholarships/fellowships/grants \$ 0.00 (line 9h)
- VA Benefits (Military compensation) \$ _____ (line 9h)
- Child Support \$ 899.00 (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive 6
 Amount received \$ 1,469.00 (line 9j)
- Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution COMMUNITY FIRST UNION Checking Savings

Routing # 275982801 Account # 00578965542

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders –

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers' filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE:

- Attach to Schedule H or H-EZ
- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



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

Legal last name JACKSON	Legal first name WRIGHT	M.I.	Social security number 222-00-0000
Address of rental property (property must be in Wisconsin) 3456 N SOUTH ST APT 7		City MADISON	State | Zip WI | 53704

Time you actually lived at this address in 2024 **From** 0 7 1 6 **2024** **To** 1 2 3 1 **2024**
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 MCGILL 'S RENTALS		Telephone number (608) 555-9999	
Address 1532 GOODMAN DR		City MADISON	State | Zip WI | 53703

- 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 2024 **3c** _____ .00
- 4a** Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees **4a** _____ 5500.00
- b** If monthly rent paid didn't change during 2024, enter monthly rent paid **4b** _____ .00
- c** If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.

Jan. _____ .00	Feb. _____ .00	Mar. _____ .00	Apr. _____ .00
May _____ .00	June _____ .00	July _____ 500.00	Aug. _____ 1000.00
Sept. _____ 1000.00	Oct. _____ 1000.00	Nov. _____ 1000.00	Dec. _____ 1000.00
- 5a** Number of occupants in this rental unit – do NOT count spouse or children under 18 **5a** _____ 1
- b** Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) **5b** Yes No
- 6** This renter's share of total 2024 rent **6** _____ 5500.00
- 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** _____ 5500.00
- 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 02/25/2025	Print name (must match signature) Jimmy McGill
--	--------------------	---

I-0171

2024 Rent Certificate	Renter's name JACKSON WRIGHT	Renter's SSN 222-00-0000	Page 2 of 2
Address of rental property 3456 N SOUTH ST APT 7			

Shared Living Expenses Schedule – To be completed by renter **only** if line 5b on page one is “No.”

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	. . . . .
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 the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the “Renter (Claimant)” section 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.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is “No.” All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

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 from all occupants for this unit for the time occupied by this renter in 2024. 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, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

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.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

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	6
<input type="checkbox"/>	2 Sources of income reported on Line 8b of Schedule H note is attached	11
<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"	15
<input type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	15
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate	15
<input type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method	15
<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.	14
<input type="checkbox"/>	8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	13
<input type="checkbox"/>	9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	13
<input type="checkbox"/>	10 Nontaxable repaid amounts note is attached	12
<input checked="" type="checkbox"/>	11 Very little or no household income note is attached	17
<input type="checkbox"/>	12 Ownership of property document is attached	18
<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.	18
<input type="checkbox"/>	14 Personal property tax bill is for a mobile or manufactured home	18
<input type="checkbox"/>	15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	18
<input type="checkbox"/>	16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	18
<input type="checkbox"/>	17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner	18
<input type="checkbox"/>	18 Landlord will not sign rent certificate. Rent verification is attached	19
<input checked="" type="checkbox"/>	19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	19
<input checked="" 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	19
<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	20
<input type="checkbox"/>	22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	20
<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 nor claimant's spouse notified each other of marital property income	22
<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	22
<input type="checkbox"/>	25 Married but separated part of year: Required information is attached.	22
<input type="checkbox"/>	26 Marriage took place during year: Required information is attached.	23
<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 nor claimant's spouse notified each other of marital property income	24
<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.	24
<input type="checkbox"/>	29 Spouse died during year: Date of death - ____ / ____ / 2024	24
<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	-

Jackson received food stamps and used savings to pay his living expenses and rent.

Jackson and his daughter lived with his parents at 425 N Any Street in Menasha, Wisconsin from 1/1/XX through 7/15/XX and did not pay rent

He and his daughter paid rent at 3456 N South Street in Madison, Wisconsin from 7/16/xx to 12/31/XX

Jackson Wright 3456 N South St, Apt 7 Madison, WI, 53704	1234
	DATE _____
PAY TO THE ORDER OF _____	\$ _____
	_____ DOLLARS
Community First Credit Union; Appleton, WI 54911	
MEMO _____	
⑆275982801 ⑆ 00578965542 ⑆ 1234	

EXR-3: Poppy Small Interview Notes

Poppy Small (SSN: 112-00-XXXX) and her husband divorced in 2022. Her now ex-spouse lives out-of-state and is not entitled to claim any of their minor children, Apple Mann (SSN: 212-00-XXXX) Cherry Mann (SSN: 412-00-XXXX), and Rose Mann (SSN: 312-00-XXXX). Her three daughters lived with her the entire year, and she maintains the home. Poppy received dividend income, unemployment, and her ex-spouse gave her \$3,000 to help with the children. She also won \$1,000 from a 50/50 raffle ticket she purchased to benefit her children's school. Poppy and her children were covered all year, including her unemployed time, under her employer's health insurance plan, which qualified as minimum essential healthcare coverage. Poppy paid \$175 each month, including her unemployed time, with after-tax dollars for the health insurance. Although Poppy gave money to her church, she does not have enough deductions to itemize. Poppy and her children rented a home where heat was included. If Poppy receives a refund, she would like to split it between her checking and savings accounts. She provides a check with routing and account information. She has a First National Bank member card showing her savings account number as 987654.

Knowledge Questions

Question 1: Poppy can split her state refund between her checking and savings accounts.

- True
- False

Question 2: The number of qualifying dependents on line 12b of homestead credit Schedule H is which of the following?

- a) Three
- b) Two
- c) Zero
- d) Four

Question 3: Line 9e of Schedule H shows an amount of the contributions to her pre-tax deferred compensation plan. How is this amount entered/reflected on Schedule H?

- a) It is subtracted from total income for homestead credit purposes.
- b) It flows through from the entry on her Form W-2.
- c) It is keyed in on the homestead credit income screen.

Question 4: If Poppy did not have any earned income credit (EIC) qualifying children, she would receive a Wisconsin EIC.

- True
- False

Question 5: EIC for Wisconsin is based on a percentage of the federal EIC and the number of EIC qualifying children the taxpayer is claiming.

- True
- False

Question 6: Does Poppy need to include non-court ordered support payments from her ex-spouse in household income?

- Yes
- No

*Find the software's tax form answer key on DOR website's
Volunteers/Coordinators - Tax Assistance Programs page.*

Form **13614-C**
(November 2024)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) POPPY	M.I. SMALL	Last name SMALL	Your date of birth 1/20/1981	Your job title UNEMPLOYED
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address 987 ORCHARD ST	Apt #	City REDGRANITE	State WI	ZIP code 54970
Your telephone number 608-555-9999	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No	

Check if you or your spouse were in 2024:

- A U.S. citizen You Spouse No Legally blind You Spouse No
- In the U.S. on a visa You Spouse No Totally and permanently disabled You Spouse No
- A full-time student You Spouse No Issued an identity protection PIN (IPPIN) You Spouse No
- Owners or holders of any digital assets You Spouse No

If due a refund, how would you like your refund

- Direct deposit Check by mail Bank account IRS.gov Direct Pay
- Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote _____

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund Yes No

As of December 31, 2024, what was your marital status You Spouse No

Never Married

Married If married, were you married for all of 2024 Yes No

Did you live with your spouse during any part of the last six months of 2024 Yes No

Divorced **Legally Separated but not Divorced** **Widowed**

Date of final decree 2/5/2022 Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Answer Yes or No (Y/N)			To be completed by certified volunteer (Yes, No, or N/A)		
							Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had more than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
APPLE MANN	11/20/2009	DAUGHTER	12	S	Y	Y	Y	N	N	Y	Y	Y
CHERRY MANN	12/20/2008	DAUGHTER	12	S	Y	Y	Y	N	N	Y	Y	Y
ROSE MANN	11/16/2010	DAUGHTER	12	S	Y	Y	Y	N	N	Y	Y	Y

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 11-2024)

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) **Income to be included** **Notes/Comments**

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs: 1	<input type="checkbox"/> (B) W-2s	#	\$3,000 SUPPORT PAYMENTS - NON COURT ORDERED
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input checked="" type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund	\$	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Did you report a loss on last year's return	<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV	#
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> (B) Alimony	\$	
<input checked="" type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
<input type="checkbox"/> Did you report a loss on last year's return	<input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> (A) Schedule C	#	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> 1099-MISC	#	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> 1099-NEC	#	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> 1099-K	#	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> Other income reported elsewhere	\$	
<input type="checkbox"/> (A) Did you report a loss on last year's return	<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/>	(A) Mortgage interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/>	(A) Taxes: state, local, real estate, sales, etc.		
<input checked="" type="checkbox"/>	(A) Medical, dental, prescription expenses	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/>	(A) Charitable contributions		
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/>	(B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/>	(B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/>	(B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/>	(B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/>	(B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/>	(B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/>	(A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/>	(A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/>	(A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/>	(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/>	(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/>	(A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/>	(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/>	Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/>	(B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name POPPY SMALL	Social Security Number 112-00-0000	Date of Birth 10/20/1981	
Spouse's name	Social Security Number	Date of Birth	
Address 987 ORCHARD ST	Apt #	City REDGRANITE	State WI Zip 54970
Occupation UNEMPLOYED	Spouse's Occupation	Telephone Number (608) 555-9999	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? . . . Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home
APPLE MANN	11/20/2009	212-00-0000	DAUGHTER	12
ROSE MANN	11/16/2010	312-00-0000	DAUGHTER	12
CHERRY MAN	12/20/2008	412-00-0000	DAUGHTER	12

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce _____
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income PRIZE

Number of W-2s
1 _____

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No

Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.

Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.

Did you participate in the first time homebuyer's program? Yes No

Did you make any qualified residential energy improvements to your residence in 2024? Yes No If Yes, complete Form 5695.

Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ 2,100.00 (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4,
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed. WI Form 1, \$7,333 max)
- 4. Rent paid during 2024 \$ 7,410.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024 \$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged \$ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI) \$ _____ (line 9b)
- Scholarships/fellowships/grants \$ _____ (line 9h)
- VA Benefits (Military compensation) \$ _____ (line 9h)
- Child Support \$ _____ (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
- Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution FIRST UNION BANK Checking Savings

Routing # 275898563 Account # 1234567890

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders –

- **If you are married and filing jointly, both spouses must be present to sign.**
- **We cannot prepare a return for married taxpayers' filing separate returns.**
- **All information presented should be complete and accurate, we cannot prepare amended returns.**
- **Your Social Security Number must match your Social Security Number on all W-2s.**
- **Once your return is submitted electronically, it cannot be changed.**
- **If your return is "Rejected" for any reason, you will be contacted within five (5) business days.**

*Thank you for letting us help you with your income taxes.
Come again next year.*

22222		a Employee's social security number 112-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 39-XXXXXXX		1 Wages, tips, other compensation \$9,161.33		2 Federal income tax withheld \$411.59	
c Employer's name, address, and ZIP code ABC OF MADISON 2002 ATWOOD AVE MADISON WI 53074		3 Social security wages \$9,781.99		4 Social security tax withheld \$490.08	
		5 Medicare wages and tips \$9,781.99		6 Medicare tax withheld \$98.06	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. POPPY SMALL 987 ORCHARD ST REDFRANITE WI 54970		11 Nonqualified plans		12a D \$620.66	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD \$11,200.96	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number WI 036-XXXXXXXXXX-XX		16 State wages, tips, etc. \$9,161.33	
		17 State income tax \$225.01		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

2024

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT PO BOX 7945 MADISON WI 53707		1 Unemployment compensation \$ 6125		OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 2024	
PAYER'S TIN 39-XXXXXXX		RECIPIENT'S TIN 122-00-XXXX		2 State or local income tax refunds, credits, or offsets \$	
RECIPIENT'S name POPPY SMALL Street address (including apt. no.) 987 ORCHARD ST City or town, state or province, country, and ZIP or foreign postal code REDGRANITE WI 54970 Account number (see instructions)		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 210	
		5 RTAA payments \$		6 Taxable grants \$	
		7 Agriculture payments \$		8 Check if box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$			
		10a State WI		10b State identification no. 036-XXXXXXXXXX	
				11 State income tax withheld \$ 110	

Certain Government Payments

Copy 1 For State Tax Department

Form 1099-G (Rev. 3-2024)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FIRST UNION BANK 1ST UNION ST MADISON WI, 53704		1a Total ordinary dividends \$ 2345		OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024) For calendar year 2024	
		1b Qualified dividends \$ 2345			
PAYER'S TIN 39-XXXXXXX		RECIPIENT'S TIN 212-00-XXXX		2a Total capital gain distr. \$ 1000	
		2b Unrecap. Sec. 1250 gain \$		2c Section 1202 gain \$	
		2e Section 897 ordinary dividends \$		2d Collectibles (28%) gain \$	
		2f Section 897 capital gain \$		3 Nondividend distributions \$	
RECIPIENT'S name POPPY SMALL Street address (including apt. no.) 987 ORCHARD ST City or town, state or province, country, and ZIP or foreign postal code REDGRANITE WI 54970		4 Federal income tax withheld \$		4 4 Federal income tax withheld \$	
		5 Section 199A dividends \$		6 Investment expenses \$	
		7 Foreign tax paid \$		8 Foreign country or U.S. possession	
		9 Cash liquidation distributions \$		10 Noncash liquidation distributions \$	
11 FATCA filing requirement <input type="checkbox"/>		12 Exempt-interest dividends \$ 115		13 Specified private activity bond interest dividends \$	
Account number (see instructions)		14 State		15 State identification no.	
				16 State tax withheld \$	

Dividends and Distributions

Copy 1 For State Tax Department

Form 1099-DIV (Rev. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim



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

Legal last name SMALL	Legal first name POPPY	M.I.	Social security number 112-00-0000
Address of rental property (property must be in Wisconsin) 987 ORCHARD ST		City REDGRANITE	State | Zip WI | 54970

Time you actually lived at this address in 2024 **From** 0 1 / 0 1 2024 **To** 1 2 / 3 1 2024
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 BADGER ENTERPRISES		Telephone number (608) 555-1234	
Address 123 CAMP RANDALL RD		City MADISON	State | Zip WI | 53713

- 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 2024 3c _____ .00
- 4a Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees 4a _____ 7140.00
- b If monthly rent paid didn't change during 2024, enter monthly rent paid 4b _____ 595.00
- c If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.

Jan. _____ .00	Feb. _____ .00	Mar. _____ .00	Apr. _____ .00
May _____ .00	June _____ .00	July _____ .00	Aug. _____ .00
Sept. _____ .00	Oct. _____ .00	Nov. _____ .00	Dec. _____ .00
- 5a Number of occupants in this rental unit – do NOT count spouse or children under 18 5a 1
- b Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) 5b Yes No
- 6 This renter's share of total 2024 rent 6 _____ 7140.00
- 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 _____ 7140.00
- 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 <i>BUCKY BADGER</i>	Date 03/01/2025	Print name (must match signature) BUCKY BADGER
---	--------------------	---

I-0171

2024 Rent Certificate	Renter's name SMALL	POPPY	Renter's SSN 112-00-0000	Page 2 of 2
Address of rental property				
987 ORCHARD ST				

Shared Living Expenses Schedule – To be completed by renter **only** if line 5b on page one is “No.”

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	. . . . .
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 the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the “Renter (Claimant)” section 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.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is “No.” All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

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 from all occupants for this unit for the time occupied by this renter in 2024. 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, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

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.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

EXR-4: Red and White Wiworks Interview Notes

Red Wiworks (SSN: 339-00-XXXX) is a grocery store produce manager and his spouse, White Wiworks (SSN: 338-00-XXXX), is a stay-at-home parent. They live with their two children, Green (SSN: 388-00-XXXX) and Gold (SSN: 399-00-XXXX). Red has income from his grocery store job in the form of a W-2. He also received Wisconsin Works (W-2) payments as follows:

- January \$200
- February \$0
- July \$650
- August \$100
- November \$40
- November \$5

Red and White paid \$1,075 per month for rent with heat not included. When asked how they pay such a high rent on a lower income, they inform you they supplement their income when needed from savings as well as Gold is receiving \$945 per month in supplemental security income (SSI). If they get a refund, they would like to direct deposit the entire amount.

Knowledge Questions

Question 1: Red's Wisconsin Works payments do not affect the homestead credit because they are non-taxable.

True

False

Question 2: Gold's SSI needs to be added to household income for homestead credit.

True

False

Question 3: What do you need to do about the income/rent ratio?

- a) Nothing needs to be added in the tax return regarding this.
- b) Ask Red and White how they can pay such a high rent on a lower income.
- c) Add a note to homestead credit indicating how they are paying the rent with lower income.
- d) Both b and c.

Question 4: Your property taxes or rent will only be reduced by one-twelfth for each month you receive \$400 or more of Wisconsin Works or county relief payments.

True

False

Find the software's tax form answer key on DOR website's [Volunteers/Coordinators - Tax Assistance Programs page](#).

Form 13614-C (November 2024) Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet OMB Number 1545-1964

- You will need:
• Tax information such as Forms W-2, 1099, 1098, 1095.
• Social Security cards or ITIN letters for all persons on your tax return
• Picture ID (such as valid driver's license) for you and your spouse
• Complete pages 1-6 of this form.
• You are responsible for the information on your return. Provide complete and accurate information.
• If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
RED M.I. WIWORKS 7/26/1986 PRODUCE MANAGER
Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title
WHITE M.I. WIWORKS 6/25/1986 STAY AT HOME
Mailing address Apt # City State ZIP code
10 LAMBEAU WAY 12 WAUTOMA WI 54982

Your telephone number Spouse's telephone number Did you live or work in two or more states in 2024
555-555-1111 555-555-1111 Yes No

Check if you or your spouse were in 2024:
A U.S. citizen Yes No Legally blind Yes No
In the U.S. on a visa Yes No Totally and permanently disabled Yes No
A full-time student Yes No Issued an identity protection PIN (IPPIN) Yes No
If due a refund, how would you like your refund:
Direct deposit Yes No Bank account Yes No
Split refund between accounts Yes No Set up installment agreement Yes No
Would you like to receive written communications from the IRS in a language other than English Yes No

What language Would you like information on how to vote and/or how to register to vote
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund Yes No
As of December 31, 2024, what was your marital status Yes No
Never Married Married If married, were you married for all of 2024 Yes No
Divorced Legally Separated but not Divorced Yes No
Date of final decree Date of separate maintenance decree Widowed Year of spouse's death

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

Table with columns: Name (first, last), Date of birth (mm/dd/yy), Relationship to you (child, parent, none, etc.), Number of months lived in your home in 2024, Single or Married as of 12/31/2024 (S/M), U.S. Citizen, Resident of U.S., Canada or Mexico, Fully and permanently disabled, Issued IPPIN, Answer Yes or No (Y/N), To be completed by certified volunteer (Yes, No, or N/A), Taxpayer(s) provided more than 50% of their own support, This person had more than \$5,050 of support for this person, Taxpayer(s) provided more than half the cost of maintaining a home for this person.

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included **Notes/Comments**

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____ <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____ <input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____ <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C # _____ <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere \$ _____ <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage interest		<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.			
<input type="checkbox"/> (A) Medical, dental, prescription expenses		<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name RED WIWORKS		Social Security Number 339-00-0000	Date of Birth 07/26/1986	
Spouse's name WHITE WIWORKS		Social Security Number 338-00-0000	Date of Birth 06/25/1986	
Address 10 LAMBEAU WAY	Apt # 12	City WAUTOMA	State WI	Zip 54982
Occupation PRODUCE MANAGER	Spouse's Occupation STAY AT HOME		Telephone Number (555) 555-1111	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home
GREEN WIWORKS	12/23/2016	388-00-0000	SON	12
GOLD WIWORKS	12/15/2017	399-00-0000	DAUGHTER	12

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Wages W-2 | <input type="checkbox"/> Capital gain 1099B |
| <input type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input type="checkbox"/> Dividends 1099DIV | <input type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Number of W-2s 1

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
 Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.
 Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**)\$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024\$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024\$ 12,900.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024\$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged\$ 10.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No\$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 - Federal/State Disability in your name (SSI)\$ _____ (line 9b)
 - Scholarships/fellowships/grants\$ _____ (line 9h)
 - VA Benefits (Military compensation)\$ _____ (line 9h)
 - Child Support\$ _____ (line 9i)
 - Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive ⁸ _____
 Amount received\$ 995.00 (line 9j)
 - Kinship Care/Other public assistance\$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution MY BANK Checking Savings

Routing # 96325874 Account # 1234567890

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

22222		a Employee's social security number 339-00-XXXX		OMB No. 1545-0008											
b Employer identification number (EIN) 39-XXXXXXX			1 Wages, tips, other compensation \$12,125.66		2 Federal income tax withheld \$195.14										
c Employer's name, address, and ZIP code Blu's Grocery 810 Orange Street Wautoma, WI 54982			3 Social security wages \$12,125.66		4 Social security tax withheld \$429.89										
			5 Medicare wages and tips \$12,125.66		6 Medicare tax withheld \$198.66										
			7 Social security tips		8 Allocated tips										
d Control number			9		10 Dependent care benefits										
e Employee's first name and initial RED WIWORKS		Last name 10 LAMBEAU WAY #12		Suff. WAUTOMA WI 54982		11 Nonqualified plans		12a							
f Employee's address and ZIP code		15 State		Employer's state ID number WI 123456789		16 State wages, tips, etc. \$12,125.66		17 State income tax \$106.26		18 Local wages, tips, etc.		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
												14 Other		12c	
												12d			

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

2024

Department of the Treasury—Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim



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

Legal last name WIWORKS	Legal first name RED	M.I.	Social security number 339-00-0000
Address of rental property (property must be in Wisconsin) 10 LAMBAEU WAT APT 12		City WAUTOMA	State | Zip WI | 54982

Time you actually lived at this address in 2024 **From** 0 1 0 1 **2024** **To** 1 2 3 1 **2024**
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 VIOLET LANDLORD		Telephone number (555) 555-5555	
Address 853 PURPLE LN	City WAUPACA	State WI	Zip 54981

- 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 2024 3c _____ .00
- 4a Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees 4a _____ 12900.00
- b If monthly rent paid didn't change during 2024, enter monthly rent paid 4b _____ 1075.00
- c If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.

Jan. _____ .00	Feb. _____ .00	Mar. _____ .00	Apr. _____ .00
May _____ .00	June _____ .00	July _____ .00	Aug. _____ .00
Sept. _____ .00	Oct. _____ .00	Nov. _____ .00	Dec. _____ .00
- 5a Number of occupants in this rental unit – do NOT count spouse or children under 18 5a 1
 - b Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) 5b Yes No
- 6 This renter's share of total 2024 rent 6 _____ 12900.00
- 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 _____ 12900.00
 - 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 <i>Violet Landlord</i>	Date 03/05/2025	Print name (must match signature) VIOLET LANDLORD
--	--------------------	--

I-017i

2024 Rent Certificate	Renter's name	WIWORKS	Renter's SSN	339-00-0000	Page 2 of 2
	Address of rental property		10 LAMBAEU WAT APT 12		

Shared Living Expenses Schedule – To be completed by renter **only** if line 5b on page one is “No.”

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	.
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 the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the “Renter (Claimant)” section 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.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is “No.” All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

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 from all occupants for this unit for the time occupied by this renter in 2024. 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, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

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.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

EXR-5: Football Sunday Interview Notes

Football Sunday does not have her Social Security card with her; however, you can use her Form SSA-1099 form. She lived in Wisconsin all year. She received Social Security disability income (see Form SSA-1099), and federal and Wisconsin supplemental security income (SSI). Since no information forms are provided for SSI, Football provided a copy of her bank statements showing the ACH deposits for federal and state SSI.

Knowledge Questions

Question 1: Where will you enter Football's SSI payments?

- a) There is no entry for SSI payments Gail received because they are non-taxable.
- b) On Wisconsin homestead Schedule H household income.
- c) On federal Form 1040 or 1040-SR.
- d) Both b and c.

Question 2: Football can e-file only her Wisconsin return.

- True
- False

Question 3: Only rent paid for a homestead subject to property taxes may be claimed for homestead credit unless the property is owned and operated by a municipal housing authority created under sec. 66.1201, Wis. Stats., that makes payments in lieu of property taxes.

- True
- False

Question 4: What effect do Football's post-tax medical premiums have on the Wisconsin return?

- a) The medical premiums reduced the amount of homestead household income.
- b) The medical premiums can be taken as a Schedule SB, line 6, WI subtraction.
- c) The medical premiums can be taken on Schedule H, line 8c, medical and long-term care insurance subtraction.
- d) Since Football's only income is SSDI and SSI which is not taxable to Wisconsin, she does not have any income to subtract the medical premiums from and they have no effect.

Question 5: Football's homestead credit needs a statement attached regarding her disability because she has no earned income.

- True
- False

Form 13614-C
(November 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) SUNDAY	M.I.	Last name FOOTBALL	Your date of birth 4/20/1940	Your job title RETIRED
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address
567 PEYTON STREET
Apt # 18
City SHEBOYGAN
State WI
ZIP code 53081

Your telephone number
999-999-9999
Spouse's telephone number

Did you live or work in two or more states in 2024
 Yes No

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Legally blind You Spouse No

In the U.S. on a visa You Spouse No Totally and permanently disabled You Spouse No

A full-time student You Spouse No Issued an identity protection PIN (IPPIN) You Spouse No

Owners or holders of any digital assets You Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail Bank account IRS.gov Direct Pay

Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
What language _____
 You Spouse No

Would you like information on how to vote and/or how to register to vote
_____ Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund
_____ You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** If married, were you married for all of 2024 Yes No

Did you live with your spouse during any part of the last six months of 2024 Yes No

Divorced **Legally Separated but not Divorced** **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 2000

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)

To be completed by certified volunteer (Yes, No, or N/A)

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of their income	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:		(To be completed by certified volunteer) Income to be included		Notes/Comments
		<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____		<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Tips		<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds		<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)		<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits		<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Unemployment benefits		<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax		<input type="checkbox"/> (B) Refund	\$	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)		<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate		<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV # _____	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (B) Alimony		<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house		<input type="checkbox"/> (B) Alimony	\$	
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Yes <input type="checkbox"/> No	Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Income from renting personal property such as a vehicle		<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
<input type="checkbox"/> (B) Gambling winnings, including lottery		<input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> (A) Payments for contract or self-employment work		<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C		
		<input type="checkbox"/> 1099-MISC	#	
		<input type="checkbox"/> 1099-NEC	#	
		<input type="checkbox"/> 1099-K	#	
		<input type="checkbox"/> Other income reported elsewhere	\$	
		<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)		<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input checked="" type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions	<input type="checkbox"/> (A) 1098 # _____ <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<p>Paid any of these expenses in 2024?</p> <input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator \$ _____ <input type="checkbox"/> (B) Alimony payments (do not include child support) \$ _____	<p>(To be completed by certified volunteer) Expenses to report</p> <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K) <input type="checkbox"/> (B) Educator expenses deduction \$ _____ <input type="checkbox"/> (B) Alimony payments with spouse's SSN Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	<p>Notes/Comments</p>
<p>Did any of the following happen during 2024?</p> <input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<p>(To be completed by certified volunteer) Information to report</p> <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	<p>Notes/Comments</p>

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name FOOTBALL SUNDAY		Social Security Number 500-00-0000	Date of Birth 04/20/1940	
Spouse's name		Social Security Number	Date of Birth	
Address 567 PEYTON STREET	Apt # 18	City SHEBOYGAN	State WI	Zip 53081
Occupation RETIRED	Spouse's Occupation		Telephone Number (999) 999-9999	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) 05/31/2000

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: Dependent care credit (DC)? Yes No Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s _____

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce _____
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income _____

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
 Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.
 Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ 2,508.00 (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024 \$ 3,370.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024 \$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged \$ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 Federal/State Disability in your name (SSI) \$ 4,569.00 (line 9b)
 Scholarships/fellowships/grants \$ _____ (line 9h)
 VA Benefits (Military compensation) \$ _____ (line 9h)
 Child Support \$ _____ (line 9i)
 Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
 Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution FIRST CREDIT UNION Checking Savings

Routing # 01234567 Account # 987654321

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name FOOTBALL SUNDAY		Box 2. Beneficiary's Social Security Number 500-00-XXXX
Box 3. Benefits Paid in 20XX \$9,144.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$9,144.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit Medicare Part B premiums deducted from your benefits
 Total Additions
 Benefits for 20XX

PAID BY CHECK OR DIRECT DEPOSIT \$6,636

Medicare Part B premiums deducted from your benefits: \$2,160

Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$348

Benefits for 20XX: \$9,144

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withheld

Box 7. Address
 FOOTBALL SUNDAY
 567 PEYTON ST APT 18
 SHEBOYGAN, WI 53081

Box 8. Claim Number (Use this number if you need to contact SSA)

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE:

- Attach to Schedule H or H-EZ
- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



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

Legal last name SUNDAY	Legal first name FOOTBALL	M.I.	Social security number 500-00-0000
Address of rental property (property must be in Wisconsin) 567 PEYTON ST APT 18		City SHEBOYGAN	State | Zip WI | 53081

Time you actually lived at this address in 2024 **From** 0 1 0 1 **2024** **To** 1 2 3 1 **2024**
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 SHEBOYGAN HOUSING AUTHORITY		Telephone number (920) 555-4444	
Address 613 WATERING ST		City SHEBOYGAN	State | Zip WI | 53081

- 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 2024 **3c** _____ .00
- 4a** Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees **4a** _____ **3370.00**
- b** If monthly rent paid didn't change during 2024, enter monthly rent paid **4b** _____ .00
- c** If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.
- Jan. 210.00 Feb. 210.00 Mar. 275.00 Apr. 275.00
- May 300.00 June 300.00 July 300.00 Aug. 325.00
- Sept. 325.00 Oct. 325.00 Nov. 125.00 Dec. 400.00
- 5a** Number of occupants in this rental unit – do NOT count spouse or children under 18 **5a** 1
- b** Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) **5b** Yes No
- 6** This renter's share of total 2024 rent **6** _____ **3370.00**
- 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** _____ **3370.00**
- 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 03/05/2025	Print name (must match signature) JAMES WHITE
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I-017i

EXR-6: Fox Saturday Interview Notes

Fox F. Saturday (SSN: 119-00-XXXX) and her daughter, Yelena A. Saturday (SSN: 319-00-XXXX), lived in Wisconsin the entire year. Fox's boyfriend (Yelena's father) does not live with her, and he is not eligible to claim Yelena. Fox maintains the entire cost of the home. She reports receiving \$13,347 in tips last year, which are on her W-2. She has no other tips. Fox was laid off from Brettly's All-Nite Cafe and she collected unemployment. Yelena was in daycare while Fox worked. A statement of fees was provided. Both Fox and Yelena had BadgerCare for the entire year and the coverage was free. Fox would like to claim homestead credit, but her landlord won't give her a rent certificate. She completed the rent certificate and provided money orders for nine months of rent she paid in the tax year.

Knowledge Questions

Question 1: Can Fox receive homestead credit even if her federal adjusted gross income is more than \$24,679?

Yes No

Question 2: Does the child and dependent care credit have any effect on the homestead credit?

Yes No

Question 3: The amount of unemployment repaid for a prior year can be subtracted from the total amount of taxable unemployment received in the current tax year.

True False

Question 4: Since the landlord won't sign the rent certificate, Fox should do which of the following?

- a) Complete the renter section of rent certificate and check the box indicating the landlord will not sign the rent certificate.
- b) Provide proof of the rent such as front and back of a cancelled checks or money orders (copies will be sent with the rent certificate to Wisconsin Department of Revenue).
- c) Complete the landlord section lines 1- 8.
- d) Sign the rent certificate at the bottom where the landlord would have signed.
- e) All of the above.
- f) a, b and c.

Question 4: The amount of non-taxable scholarship income does not affect the amount of allowable tuition and fees subtractions.

True False

Question 5: The amount of non-taxable scholarship income does not affect the amount of allowable tuition and fees subtractions.

True False

Question 6: The amount of non-taxable scholarship income does not need to be added for the homestead credit.

True False

Find the software's tax form answer key on DOR website's [Volunteers/Coordinators - Tax Assistance Programs page](#).

Form **13614-C** (November 2024) Department of the Treasury - Internal Revenue Service
Intake/Interview and Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name SATURDAY Your date of birth 11/16/1990 Your job title W/ATRESS
 FOX
 Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title

Mailing address 2020 TOMORROW DR Apt # 6 City MADISON State WI ZIP code 53704
 Your telephone number 999-888-7777 Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 Yes No

Check if you or your spouse were in 2024:
 A U.S. citizen You Spouse Legally blind You Spouse No
 In the U.S. on a visa You Spouse No Totally and permanently disabled You Spouse No
 A full-time student You Spouse No Issued an identity protection PIN (IPPIN) You Spouse No
 Owners or holders of any digital assets You Spouse No

If due a refund, how would you like your refund
 Direct deposit Check by mail Bank account IRS.gov Direct Pay
 Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
 What language _____
 You Spouse No

Would you like information on how to vote and/or how to register to vote
 Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund
 Yes No

As of December 31, 2024, what was your marital status
 Never Married **Married** If married, were you married for all of 2024 Yes No
 Divorced Did you live with your spouse during any part of the last six months of 2024 Yes No
 Widowed Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return
 Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

To be completed by certified volunteer (Yes, No, or N/A)		Answer Yes or No (Y/N)											
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of other income	Taxpayer(s) paid more than half the cost of maintaining a home for this person
YELENA SATURDAY	11/15/2019	DAUGHTER	12	S	Y	Y	Y	N	N	N	N	Y	Y

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included Notes/Comments

Received money from any of the following in 2024:	(To be completed by certified volunteer)	Income to be included	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs: 1	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	\$ #	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input checked="" type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund <input type="checkbox"/> (B) Itemized last year	\$ Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input checked="" type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Capital loss carryover	Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Excluded from income	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)		
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle			
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-NEC <input type="checkbox"/> 1099-K	# # #	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses <input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	\$	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024? (To be completed by certified volunteer) Standard or Itemized Deductions

(A) Mortgage Interest # _____

(A) Taxes: state, local, real estate, sales, etc.

(A) Medical, dental, prescription expenses (A) Itemized deduction

(A) Charitable contributions (B) Standard deduction

Paid any of these expenses in 2024? (To be completed by certified volunteer) Expenses to report Notes/Comments

(B) Student loan interest (B) 1098-E

(B) Child and dependent care (B) Child and dependent care credit

(B/A) Contributions to a retirement account (B/A) IRA (Basic if a Roth IRA or 401K)

(B) School supplies by a teacher, teacher's aide or other educator (B) Educator expenses deduction \$ _____

(B) Alimony payments (do not include child support) (B) Alimony payments with spouse's SSN \$ _____

Adjustment to income Yes No

Did any of the following happen during 2024? (To be completed by certified volunteer) Information to report Notes/Comments

(B) You or someone in your family took educational classes (technical school, college, job related, etc.) (B) Taxable scholarship income

(A) Sell a home (A) Sale of home (1099-S)

(A) Have a health savings account (HSA) HSA contributions HSA distributions

(A) Purchase health insurance through the Marketplace (Exchange) (A) 1095-A

(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) (B) Energy efficient home improvement credit

(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender (A) 1099-C

(A) Have a loss related to a declared Federal disaster area (A) 1099-A

(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) Disaster relief impacts return

Receive any letter or bill from the IRS (B) EITC, CTC, AOTC or HOH disallowed in a previous year

(B) Make estimated tax payments or apply last year's refund to 2024 taxes Year disallowed Reason _____

Receive any letter or bill from the IRS Eligible for Low Income Taxpayer Clinic referral

(B) Make estimated tax payments or apply last year's refund to 2024 taxes Estimated tax payments

Last year's refund applied to this year Last year's refund applied to this year

Last year's return available Last year's return available

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name FOX SATURDAY		Social Security Number 119-00-0000		Date of Birth 11/16/1990	
Spouse's name		Social Security Number		Date of Birth	
Address 2020 TOMORROW DR		Apt # 6	City MADISON		State WI Zip 53704
Occupation WAITRESS		Spouse's Occupation		Telephone Number (999) 888-7777	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? ... Taxpayer Spouse
 or permanently and totally disabled? ... Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home
YELENA SATURDAY	11/15/2019	319-00-0000	DAUGHTER	12

Does taxpayer qualify for: Dependent care credit (DC)? Yes No Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s
1

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce _____
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income _____

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ 4,065.00
Name of provider HELPING HANDS
 College tuition paid in 2024 \$ 6,698.00

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN 39-XXXXXXX
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.
 Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**)\$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024\$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ 5,298.00 (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024\$ 7,300.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024\$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged\$ _____ (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No\$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI)\$ _____ (line 9b)
- Scholarships/fellowships/grants\$ 1,400.00 (line 9h)
- VA Benefits (Military compensation)\$ _____ (line 9h)
- Child Support\$ 2,400.00 (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received\$ _____ (line 9j)
- Kinship Care/Other public assistance\$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

*Thank you for letting us help you with your income taxes.
Come again next year.*

22222		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN) 39-XXXXXXX		1 Wages, tips, other compensation \$16,128.66		2 Federal income tax withheld \$99.99		
c Employer's name, address, and ZIP code BRETTLY'S ALL-NITE CAFÉ 1614 ARGYLE WAY MADISON WI 53713		3 Social security wages \$2,781.35		4 Social security tax withheld \$210.56		
		5 Medicare wages and tips \$2,781.35		6 Medicare tax withheld \$201.69		
		7 Social security tips \$13,347.31		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. FOX SATURDAY 2020 TOMORROW DR APT 6 MADISON WI 53704		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WI	987654321	\$16,128.66	\$66.66			

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

2024

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. OMRO STATE BANK 4000 OSHKOSH ST OMRO WI 54963		Payer's RTN (optional)		OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year <u>2024</u>		Interest Income	
PAYER'S TIN 10-XXXXXXX		RECIPIENT'S TIN 119-00-XXXX		1 Interest income \$ 495			Copy 1 For State Tax Department
RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW DR APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704		FATCA filing requirement <input type="checkbox"/>		2 Early withdrawal penalty \$ 15			
				3 Interest on U.S. Savings Bonds and Treasury obligations \$			
				4 Federal income tax withheld \$		5 Investment expenses \$	
				6 Foreign tax paid \$		7 Foreign country or U.S. territory	
				8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
				10 Market discount \$		11 Bond premium \$	
				12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	17 State tax withheld \$	

Form **1099-INT** (Rev. 1-2024)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT PO BOX 123 MADISON WI 53703		1 Unemployment compensation \$ \$8,500	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 2024	Certain Government Payments
PAYER'S TIN 39-XXXXXXX RECIPIENT'S TIN 119-00-XXXX		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	
RECIPIENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW ST APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704		5 RTAA payments \$	4 Federal income tax withheld \$ \$600	
Account number (see instructions)		7 Agriculture payments \$	6 Taxable grants \$	
		9 Market gain \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	Copy 1 For State Tax Department
		10a State WI	11 State income tax withheld \$ \$300	
		10b State identification no. 987654321		

Form **1099-G** (Rev. 3-2024) www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MATC 1234 COLLEGE WAY MADISON WI 53703		1 Payments received for qualified tuition and related expenses \$ \$6,698	OMB No. 1545-1574 2024 Form 1098-T	Tuition Statement
FILER'S employer identification no. 39-XXXXXXX	STUDENT'S TIN 119-00-XXXX	2	3	
STUDENT'S name FOX SATURDAY Street address (including apt. no.) 2020 TOMORROW DR APT 6 City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ \$1,400	
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January--March 2025 <input type="checkbox"/>	
		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

RECEIPT FOR PAYMENT OF DEPENDENT CARE SERVICES

(Please submit with a completed Dependent Care Claim Form)

DEPENDENT CARE SERVICES PROVIDED BY:

Name: Helping Hands

Address: 956 Cheeser Street

Madison, WI 53704

Tax ID Number (or Social Security Number): 39-XXXXXXX

Dates Dependent Care Services Provided: 01/01/2024 to 12/31/2024

Parent's Name: FOX SATURDAY

Dependent's Name: YELENA SATURDAY

Dependent's Name: _____

Dependent's Name: _____

I certify that I have provided the dependent care services described above. I have received \$ 4,065.00 in payment for the services I have provided.

Signature of Daycare Provider Above

Date

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim



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

Legal last name SATURDAY	Legal first name FOX	M.I.	Social security number 119-00-0000	
Address of rental property (property must be in Wisconsin) 2020 TOMORROW DR APT 6		City MADISON	State WI	Zip 53704

Time you actually lived at this address in 2024 From 0 1 / 0 1 / 2024 To 1 2 / 3 1 / 2024
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 NEVER EVER LLC		Telephone number (608) 555-5555	
Address 210 BAD TIME ST	City MADISON	State WI	Zip 53704

- 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 2024 3c _____ .00
- 4a Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees 4a _____ 7300.00
- b If monthly rent paid didn't change during 2024, enter monthly rent paid 4b _____ .00
- c If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|---------------------|-----------------|---------------------|---------------------|
| Jan. <u>800.00</u> | Feb. <u>.00</u> | Mar. <u>600.00</u> | Apr. <u>1500.00</u> |
| May <u>1100.00</u> | June <u>.00</u> | July <u>1200.00</u> | Aug. <u>.00</u> |
| Sept. <u>900.00</u> | Oct. <u>.00</u> | Nov. <u>800.00</u> | Dec. <u>400.00</u> |
- 5a Number of occupants in this rental unit – do NOT count spouse or children under 18 5a 1
- b Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) 5b Yes No
- 6 This renter's share of total 2024 rent 6 _____ 7300.00
- 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 _____ 7300.00
- 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	Print name (must match signature)
--	------	-----------------------------------

EXR-7: Game M. Time Interview Notes

Game M. Time (SSN: 333-00-XXXX) works as a prime-time specialist. He received dividend capital gain distributions and had a short-term capital loss and long-term capital gain from the security sales. He has no dependents and is unmarried. Game wishes to claim the homestead credit. He has a \$4,382 Wisconsin short-term capital loss carryforward, which is reflected on line 34 of the prior year 2023 Schedule WD. You will need to manually enter this on the Wisconsin Schedule WD in the software. Game also has a disqualified loss and a capital loss carryforward.

Knowledge Questions

Question 1: What is the Wisconsin maximum amount of capital loss allowed per year.

- a. 0
- b. 500
- c. 1500
- d. 3000
- e. Both c and d

Question 2: Is it acceptable to have a short-term Wisconsin capital loss carryforward but not a federal capital loss carryforward.

- True
- False

Question 3: Game's household income for Schedule H can be obtained by adding all his income items without including any loss transactions or loss carryforward amounts.

- True
- False

Question 4: Game's household income for homestead will be the total of his Form W-2, dividends, capital gains and the long-term gain on the sale of stock.

- True
- False

Question 5: What is the amount of any disqualified loss that needs to be entered manually as an addback to homestead household income? \$_____

Question 6: What is the amount of the short-term capital loss carryover that needs to be entered manually as an addback to homestead household income?

Form **13614-C**
(November 2024)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

- Complete pages 1-6 of this form.

- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) GAME	M.I. M	Last name TIME	Your date of birth 6/30/1968	Your job title PRIME TIME SPECIALIST
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address 1204 RODGERS RD	Apt #	City GREEN BAY	State WI	ZIP code 54313
Your telephone number 608-555-1258	Spouse's telephone number		Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Check if you or your spouse were in 2024:

- A U.S. citizen You Spouse No Spouse No Spouse No
- In the U.S. on a visa You Spouse No Spouse No Spouse No
- A full-time student You Spouse No Spouse No Spouse No

If due a refund, how would you like your refund

- Direct deposit Check by mail
- Split refund between accounts Other _____

If you have a balance due, how would you like to make your payment

- Bank account IRS.gov Direct Pay
- Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
What language _____ You Spouse No

Would you like information on how to vote and/or how to register to vote _____ Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund _____ Yes No

As of December 31, 2024, what was your marital status _____ You Spouse No

Never Married

Married If married, were you married for all of 2024 _____ Yes No

Did you live with your spouse during any part of the last six months of 2024 _____ Yes No

Divorced **Legally Separated but not Divorced** _____ Widowed

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return _____ Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person provided more than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included Notes/Comments

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____ <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input checked="" type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____ <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C # _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income reported elsewhere \$ _____ <input type="checkbox"/> Schedule C expenses \$ _____ <input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest		# _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.			
<input type="checkbox"/> (A) Medical, dental, prescription expenses		<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name GAME M TIME		Social Security Number 333-00-0000	Date of Birth 06/30/1968	
Spouse's name		Social Security Number	Date of Birth	
Address 1204 RODGERS RD	Apt #	City GREEN BAY	State WI	Zip 54313
Occupation PRIME TIME SPECIALIST	Spouse's Occupation		Telephone Number (608) 555-1258	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: **► Dependent care credit (DC)?** Yes No **► Earned income credit (EIC)?** Yes No

Check the box next to **all types of income you received** in 2024:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Wages W-2 | <input checked="" type="checkbox"/> Capital gain 1099B |
| <input type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input checked="" type="checkbox"/> Dividends 1099DIV | <input type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Number of W-2s
1

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
 Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

- Did you receive a 1095-A, 1095-B, 1095-C Yes No
- Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No *If Yes, complete Schedule A worksheet.*
- Did you **own your home** during 2024? Yes No *If Yes, complete Schedule A worksheet.*
- Did you participate in the first time homebuyer's program? Yes No
- Did you make any qualified residential energy improvements to your residence in 2024? . Yes No *If Yes, complete Form 5695.*
- Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**)\$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024\$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024\$ 6,540.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024\$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged\$ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No\$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI)\$ _____ (line 9b)
- Scholarships/fellowships/grants\$ _____ (line 9h)
- VA Benefits (Military compensation)\$ _____ (line 9h)
- Child Support\$ _____ (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received\$ _____ (line 9j)
- Kinship Care/Other public assistance\$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ABC INVESTMENTS 2700 ALPINE LN BOSTON MA 02110			Applicable checkbox on Form 8949 BOX A		OMB No. 1545-0715 2024 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
RECIPIENT'S name GAME M TIME			1a Description of property (Example: 100 sh. XYZ Co.) 1.950 SH JORDAN INVESTOR CLASS FUND		1b Date acquired 12/1/24		1c Date sold or disposed 12/23/24	
PAYER'S TIN 45-7XXXXXX		RECIPIENT'S TIN 333-00-XXXX		1d Proceeds \$ \$10,956		1e Cost or other basis \$ \$16,050		Copy 1 For State Tax Department
RECIPIENT'S name GAME M TIME			1f Accrued market discount \$		1g Wash sale loss disallowed \$			
Street address (including apt. no.) 1204 RODGERS RD			2 Short-term gain or loss <input checked="" type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code GREEN BAY WI 54313			4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>			
Account number (see instructions) 111-227			6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>			
CUSIP number		FATCA filing requirement <input type="checkbox"/>		8 Profit or (loss) realized in 2024 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2023 \$		
14 State name		15 State identification no.		10 Unrealized profit or (loss) on open contracts—12/31/2024 \$		11 Aggregate profit or (loss) on contracts \$		
16 State tax withheld \$		12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering \$				

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ABC INVESTMENTS 2700 ALPINE LN BOSTON MA 02110			Applicable checkbox on Form 8949 BOX D		OMB No. 1545-0715 2024 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
RECIPIENT'S name GAME M TIME			1a Description of property (Example: 100 sh. XYZ Co.) 9.950 SH JORDAN INVESTOR CLASS		1b Date acquired 3/3/20		1c Date sold or disposed 1/15/24	
PAYER'S TIN 45-7XXXXXX		RECIPIENT'S TIN 333-00-XXXX		1d Proceeds \$ \$46,005		1e Cost or other basis \$ \$42,050		Copy 1 For State Tax Department
RECIPIENT'S name GAME M TIME			1f Accrued market discount \$		1g Wash sale loss disallowed \$			
Street address (including apt. no.) 1204 RODGERS RD			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code GREEN BAY WI 54313			4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>			
Account number (see instructions) 111-227			6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>			
CUSIP number		FATCA filing requirement <input type="checkbox"/>		8 Profit or (loss) realized in 2024 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2023 \$		
14 State name		15 State identification no.		10 Unrealized profit or (loss) on open contracts—12/31/2024 \$		11 Aggregate profit or (loss) on contracts \$		
16 State tax withheld \$		12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering \$				

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ABC INVESTMENTS 2700 ALPINE LN BOSTON MA 02110		1a Total ordinary dividends \$ 1666		OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024)	Dividends and Distributions
		1b Qualified dividends \$ 999				For calendar year 2024
		2a Total capital gain distr. \$ 199		2b Unrecap. Sec. 1250 gain \$		Copy 1 For State Tax Department
PAYER'S TIN 45-7XXXXXX	RECIPIENT'S TIN 333-00-XXXX	2c Section 1202 gain \$	2d Collectibles (28%) gain \$		
RECIPIENT'S name GAME M TIME Street address (including apt. no.) 1204 RODGERS RD City or town, state or province, country, and ZIP or foreign postal code GREEN BAY WI 54313		2e Section 897 ordinary dividends \$	2f Section 897 capital gain \$		
		3 Nondividend distributions \$	4 Federal income tax withheld \$		
Account number (see instructions) 111-227		5 Section 199A dividends \$	6 Investment expenses \$		
		7 Foreign tax paid \$	8 Foreign country or U.S. possession		
11 FATCA filing requirement <input type="checkbox"/>		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$		
		12 Exempt-interest dividends \$	13 Specified private activity bond interest dividends \$		
		14 State	15 State identification no.	16 State tax withheld \$	
				\$	

Form **1099-DIV** (Rev. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN) 333-00-XXXX			1 Wages, tips, other compensation \$14,111.11		2 Federal income tax withheld \$615.00	
c Employer's name, address, and ZIP code PRIME GLASS SPECIALIST 111 PRIME ST GREEN BAY WI 54304			3 Social security wages \$15,000.11		4 Social security tax withheld \$586.36	
			5 Medicare wages and tips \$15,000.11		6 Medicare tax withheld \$198.02	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial GAME M TIME	Last name 1204 RODGERS RD	Suff. GREEN BAY WI 54313	11 Nonqualified plans		12a D \$889.00	
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	12c	
			14 Other		12d	
15 State WI	Employer's state ID number 036-XXXXXXXXXX	16 State wages, tips, etc. \$14,111.11	17 State income tax \$369.25	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

2024

Department of the Treasury - Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE: • Attach to Schedule H or H-EZ
 • Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
 • Only attach rent certificate if filing a homestead credit claim



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

Legal last name TIME	Legal first name GAME	M.I. M	Social security number 333-00-0000
Address of rental property (property must be in Wisconsin) 1204 RODGERS RD		City GREEN BAY	State | Zip WI | 54313

Time you actually lived at this address in 2024 **From** 0 1 0 1 **2024** **To** 1 2 3 1 **2024**
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 LOVE 'S APARTMENT		Telephone number (555) 555-5555	
Address 555 LOVE BLVD	City MENASHA	State WI	Zip 54952

- 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 2024 3c _____ .00
- 4a Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees 4a _____ 6540.00
- b If monthly rent paid didn't change during 2024, enter monthly rent paid 4b _____ 545.00
- c If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.
 Jan. _____ .00 Feb. _____ .00 Mar. _____ .00 Apr. _____ .00
 May _____ .00 June _____ .00 July _____ .00 Aug. _____ .00
 Sept. _____ .00 Oct. _____ .00 Nov. _____ .00 Dec. _____ .00
- 5a Number of occupants in this rental unit – do NOT count spouse or children under 18 5a 1
- b Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) 5b Yes No
- 6 This renter's share of total 2024 rent 6 _____ 6540.00
- 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 _____ 6540.00
- 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 03/15/2025	Print name (must match signature) JD LOVE
--	--------------------	--

I-0171

2024 Rent Certificate	Renter's name TIME	GAME	Renter's SSN 333-00-0000	Page 2 of 2
Address of rental property 1204 RODGERS RD				

■ Shared Living Expenses Schedule – To be completed by renter **only** if line 5b on page one is “No.”

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	. . . . .
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 the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the “Renter (Claimant)” section 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.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is “No.” All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

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 from all occupants for this unit for the time occupied by this renter in 2024. 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, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

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.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

Section 3: Property Tax Bill Exercises (EXP)

EXP-1: Leonard and Penny Newowner Interview Notes

Leonard Newowner (SSN: 459-00-XXXX) and Penny Newowner (SSN: 549-00-XXXX) lived in Wisconsin for the entire year. They both worked and provided Form W-2s from their employers. They paid \$1,955.23 in taxes by December 31 of the tax year. Their home is located on 6.4 acres and is not part of a farm. They would like to claim homestead credit and receive their refund by paper check.

Knowledge Questions

Question 1: Where should you enter the property taxes actually paid during the current tax year?

- a) In the itemized deduction screen located in the federal entry area.
- b) In the adjustments screen for the school property tax credit in the state entry area.
- c) Both a and b.
- d) Either a or b, but not both.

Question 2: What items need to be completed properly in the software so the amount of property taxes are correctly prorated for homestead credit?

- a) Enter one acre in the property tax bill for homestead credit because the credit is calculated on the homestead plus one acre.
- b) Complete the information for the Schedule 1 of the homestead credit.
- c) Answer the questions regarding homeowners in the basic questions of homestead credit.
- d) Do nothing additional besides entering the total acres in the property tax section.
- e) Both b and c.

Find the software's tax form answer key on DOR website's [Volunteers/Coordinators - Tax Assistance Programs page](#).

Form **13614-C**
(November 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

• Complete pages 1-6 of this form.

- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) LEONARD	M.I. NEWOWNER	Last name NEWOWNER	Your date of birth 7/1/1966	Your job title CLERICAL
Spouse's first name (pronouns, optional) PENNY	M.I. NEWOWNER	Last name NEWOWNER	Spouse's date of birth 7/4/1967	Spouse's job title CLERICAL
Mailing address 963 VALLEY VIEW RD		Apt #	City STEVENS POINT	State WI
Your telephone number 608-555-1456		Spouse's telephone number 60-555-1455		ZIP code 54481

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail IRS.gov Direct Pay

Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
What language _____ You Spouse No

Would you like information on how to vote and/or how to register to vote _____ Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund _____ Yes No

As of December 31, 2024, what was your marital status

Never Married **Married** if married, were you married for all of 2024 Yes No

Divorced **Legally Separated but not Divorced** **Widowed**

Date of final decree _____ Did you live with your spouse during any part of the last six months of 2024 Yes No

Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

Answer Yes or No (Y/N)		To be completed by certified volunteer (Yes, No, or N/A)		
Name (first, last)	Relationship to you (child, parent, none, etc.)	U.S. Citizen	Resident of U.S., Canada or Mexico	Qualifying child or relative of any other person
	Single or Married as of 12/31/2024 (SIM)	Totally and permanently disabled	Full-time student	This person provided more than 50% of their own support
	Months lived in your home in 2024	Issued IPPIN	Issued IPPIN	This person provided less than 50% of support for this person
	Did you live with you last year (except your spouse) AND anyone you supported but did not live with you last year.			Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included Notes/Comments

Received money from any of the following in 2024:	(To be completed by certified volunteer)	Income to be included	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <u>2</u>	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	\$ #	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund <input type="checkbox"/> (B) Itemized last year	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement) <input type="checkbox"/> Capital loss carryover	# Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony Excluded from income	\$ Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle			
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-NEC <input type="checkbox"/> 1099-K <input type="checkbox"/> Other income reported elsewhere	# # # \$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Schedule C expenses <input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	\$	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage interest		<input type="checkbox"/> (A) 1098 # _____	
<input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Medical, dental, prescription expenses			
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name LEONARD NEWOWNER	Social Security Number 459-00-0000	Date of Birth 07/01/1966
Spouse's name PENNY NEWOWNER	Social Security Number 549-00-0000	Date of Birth 07/04/1967
Address 963 VALLEY VIEW RD	Apt # City STEVENS POINT	State WI Zip 54481
Occupation CLERICAL	Spouse's Occupation CLERICAL	Telephone Number (608) 555-1456

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce _____
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income _____

Number of W-2s
2

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____ Roth Regular
 Student loan interest paid in 2024 \$ _____ \$2,500 Max
 Child care expenses paid in 2024 \$ _____ Paid while you worked or looked for work.
Name of provider _____ **Social Security or FEIN** _____
 College tuition paid in 2024 \$ _____ Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No *If Yes, complete Schedule A worksheet.*
 Did you **own your home** during 2024? Yes No *If Yes, complete Schedule A worksheet.*
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No *If Yes, complete Form 5695.*
 Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024 \$ _____ (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024 \$ 1,955.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged \$ _____ (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 Federal/State Disability in your name (SSI) \$ _____ (line 9b)
 Scholarships/fellowships/grants \$ _____ (line 9h)
 VA Benefits (Military compensation) \$ _____ (line 9h)
 Child Support \$ _____ (line 9i)
 Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
 Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

*Thank you for letting us help you with your income taxes.
Come again next year.*

22222		a Employee's social security number 459-00-XXXX		OMB No. 1545-0008					
b Employer identification number (EIN) 39-XXXXXXX		1 Wages, tips, other compensation \$12,586.20		2 Federal income tax withheld \$786.02					
c Employer's name, address, and ZIP code MAILING INC PO BOX 1234 JACKSON MI 49203		3 Social security wages \$13,286.20		4 Social security tax withheld \$852.25					
		5 Medicare wages and tips \$13,286.20		6 Medicare tax withheld \$219.34					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial LEONARD NEWOWNER 963 VALLEY VIEW ROAD STEVENS POINT WI 54481		Last name		Suff.		11 Nonqualified plans		12a DD | \$11,185.36	
		13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b E | \$700.00	
		14 Other				12c		12d	
		f Employee's address and ZIP code							
15 State	Employer's state ID number WI | 036-XXXXXXXXXX	16 State wages, tips, etc. \$12,586.20	17 State income tax \$658.25	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

2024

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 549-00-XXXX		OMB No. 1545-0008					
b Employer identification number (EIN) 39-XXXXXXX		1 Wages, tips, other compensation \$8,569.20		2 Federal income tax withheld \$286.29					
c Employer's name, address, and ZIP code MAILING INC PO BOX 1234 JACKSON MI 49203		3 Social security wages \$8,869.20		4 Social security tax withheld \$210.25					
		5 Medicare wages and tips \$8,869.20		6 Medicare tax withheld \$86.34					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial PENNY NEWOWNER 963 VALLEY VIEW ROAD STEVENS POINT WI 54481		Last name		Suff.		11 Nonqualified plans		12a S | \$300.00	
		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	Employer's state ID number WI | 036-XXXXXXXXXX	16 State wages, tips, etc. \$8,569.20	17 State income tax \$119.02	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

2024

Department of the Treasury—Internal Revenue Service

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 2024 property tax bill) 2024

2 Name of owner(s) as shown on property tax bill LEONARD AND PENNY NEWOWNER

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 _____ %

3b2 Enter amount of 2024 net property taxes you paid or will pay ...\$ _____ .00

3b3 If all of the other owner(s) occupied your home during 2024, 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 963 VALLEY VIEW ROAD, STEVENS POINT, WI 54481

5 Assessed value of land\$ 46000.00

6 Assessed value of improvements\$ 98100.00

7 Number of acres of land (include decimals) 6.4

8 Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit) ..\$ 2156.00

9 Sum of first dollar credit and lottery/gaming credit\$ 201.00

10 Net property taxes after sum of first dollar credit and lottery/gaming credit\$ 1955.00

EXP-2: Reece C. Parks Interview Notes

Reece C. Parks (SSN: 031-00-XXXX) has two children, Corey Parks (SSN: 322-00-XXXX) and Asia Parks (SSN: 388-00-XXXX), who live with her full time. She is divorced from Larry Parks since 2022. She paid all the household expenses. Larry paid alimony and child support and will not be claiming the children. Reece normally pays her entire tax bill by the end of the year; however, this year she just paid the first installment of her real estate tax bill during the tax year. She is unsure what to put down on her Wisconsin intake form for the property taxes paid without assessments so you will need to calculate that amount. Reece indicates that her property acreage is 5.0 acres, assessed value of land is 30,000, and assessed value of improvements is 70,000. According to the county website, the payment receipt shows the tax was applied as follows:

Activity	Posted	Paid By	Property Tax	Other	Total
Payment	12/30/24	Reece Park	\$820.00	\$190.00	\$1,010.00
Abatement	12/30/24	First Dollar Credit			\$82.45
Abatement	12/30/24	Lottery Credit			\$152.55
Payment	01/30/25	Reece Park	\$1010.00		\$1,010.00

Knowledge Questions

Question 1: What is the amount of property taxes used for homestead credit?

- a) \$2,020
- b) \$1,830
- c) \$820
- d) \$1,010
- e) \$1,785
- f) Reece is not eligible for homestead credit because she did not pay all her property taxes.

Question 2: What is the amount of property taxes Reece may use for the school property tax credit?

- a) \$2,020
- b) \$1,830
- c) \$820
- d) \$1,010
- e) \$1,785
- f) Reece is not eligible for school property tax credit because she did not pay all her property taxes.

Question 3: What percentage of the federal earned income credit will Reece receive for Wisconsin earned income credit?

- a) 4 percent
- b) 11 percent
- c) 34 percent
- d) 50 percent
- e) Reece is not eligible for Wisconsin earned income credit.

Question 4: Would Reece be eligible for the Wisconsin retirement income exclusion subtraction on Schedule SB, line 16, if her adjusted gross income was less than \$15,000.

True False

Find the software's tax form answer key on DOR website's [Volunteers/Coordinators - Tax Assistance Programs page](#).

Form **13614-C**
(November 2024)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name <i>(pronouns, optional)</i>	M.I.	Last name	Your date of birth	Your job title
REECE	C	PARKS	4/8/1959	PARKS EMPLOYEE
Spouse's first name <i>(pronouns, optional)</i>	M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address	Apt #	City	State	ZIP code
1301 HARRIS ST		GREEN BAY	WI	54304

Your telephone number _____ Spouse's telephone number _____
 920-123-4567

Did you live or work in two or more states in 2024
 Yes No

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail IRS.gov Direct Pay

Split refund between accounts Other _____ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
 You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote
 Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund
 You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** If married, were you married for all of 2024 Yes No

Divorced **Legally Separated but not Divorced** Did you live with your spouse during any part of the last six months of 2024 Yes No

Date of final decree 1/1/2022 Date of separate maintenance decree _____ **Widowed** Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

		Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had more than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
ASIA PARKS	10/30/2005	DAUGHTER	S	Y	Y	Y	N	N	N	Y	Y	Y	Y
COREY PARKS	10/30/2005	SON	S	Y	Y	Y	N	N	N	Y	Y	Y	Y

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) **Income to be included** **Notes/Comments**

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund	\$	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV	#
<input checked="" type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input checked="" type="checkbox"/> (B) Alimony	\$ 6000	
<input type="checkbox"/> (B) Gambling winnings, including lottery	Excluded from income	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Rental expense	\$	
	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
	<input type="checkbox"/> (A) Schedule C		
	<input type="checkbox"/> 1099-MISC	#	
	<input type="checkbox"/> 1099-NEC	#	
	<input type="checkbox"/> 1099-K	#	
	<input type="checkbox"/> Other income reported elsewhere		
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Schedule C expenses	\$	
	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest		# _____	
<input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.			
<input type="checkbox"/> (A) Medical, dental, prescription expenses		<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input checked="" type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input checked="" type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name REECE C PARKS		Social Security Number 031-00-0000	Date of Birth 04/08/1959	
Spouse's name		Social Security Number	Date of Birth	
Address 1301 HARRIS ST	Apt #	City GREEN BAY	State WI	Zip 54304
Occupation PARKS EMPLOYEE	Spouse's Occupation		Telephone Number (920) 123-4567	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home
ASIA PARKS	10/30/2005	388-00-0000	DAUGHTER	12
COREY PARKS	10/30/2005	322-00-0000	SON	12

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s
1 _____

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce 12/31/2022
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income _____

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
 Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.
 Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ 7,330.00 (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024 \$ _____ (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024 \$ 1,830.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged \$ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 Federal/State Disability in your name (SSI) \$ _____ (line 9b)
 Scholarships/fellowships/grants \$ _____ (line 9h)
 VA Benefits (Military compensation) \$ _____ (line 9h)
 Child Support \$ 6,000.00 (line 9i)
 Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
 Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution BANK OF WISCONSIN Checking Savings

Routing # 987654321 Account # 123456789

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers' filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

*Thank you for letting us help you with your income taxes.
Come again next year.*

22222		a Employee's social security number 031-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 39-XXXXXXX			1 Wages, tips, other compensation \$12,169.34		2 Federal income tax withheld \$698.65	
c Employer's name, address, and ZIP code PARKS AND RECREATION 2433 PARK PLACE MAPLEWOOD WI 54226			3 Social security wages \$12,169.34		4 Social security tax withheld \$582.96	
			5 Medicare wages and tips \$12,169.34		6 Medicare tax withheld \$210.25	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial REECE C PARKS		Last name 3001 HARRIS ST GREEN BAY WI 54304	Suff.	11 Nonqualified plans		12a DD | \$11,620.58
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>	12b J | \$2,100.00	12c C | 269.23	
			14 Other	12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WI	036-XXXXXXXXXX	\$12,169.34	\$480.26			

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

2024

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PARKS RETIREMENT SERVICE 1465 PASSADENA DRIVE GREEN BAY WI 54304		1 Gross distribution \$ 5,900.00		OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
2a Taxable amount \$ 2,400.25		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 031-00-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 900.00		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name REECE C PARKS		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 1301 HARRIS STREET		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$			
City or town, state or province, country, and ZIP or foreign postal code GREEN BAY WI 54304		9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$ 600.00		15 State/Payer's state no. WI/111111	16 State distribution \$	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$		18 Name of locality	19 Local distribution \$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number UW GREEN BAY 123 SCHOOL ROAD GREEN BAY WI 54304		1 Payments received for qualified tuition and related expenses \$ 12,028.69 2	OMB No. 1545-1574 2024 Form 1098-T	<p style="text-align: center;">Tuition Statement</p> <p style="text-align: center;">Copy B For Student</p> <p style="font-size: small;">This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.</p>
FILER'S employer identification no. 39-XXXXXXX	STUDENT'S TIN 388-00-XXXX	3		
STUDENT'S name ASIA PARKS		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 4,698.25	
Street address (including apt. no.) 1301 HARRIS ST		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code GREEN BAY WI 54304				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

EXP-3: Jane Veteran Interview Notes

Jane Veteran does not have her Social Security card with her; however, you can use her Form SSA-1099 instead. Jane has no dependents. Her late husband was a 100 percent disabled veteran, and she would like to claim the veterans and surviving spouses' property tax credit as she has done since 1998 when her husband passed away. Jane received Social Security (85% taxable), military pension, interest from savings bonds and dividends. Jane paid for Medicare Part B insurance as part of her Social Security check. She also purchased Medicare supplemental insurance in the amount of \$100/month. Jane paid her real estate taxes in the current tax year and a portion of her prior year taxes during the tax year. She has provided a receipt and tax bill. Jane's property is on more than one acre, so you will need to complete the worksheet below to calculate the eligible credit.

Worksheet If Property Tax Bill Shows More Than 1 Acre of Land

1. Assessed value of land (from tax bill)	1. _____
2. Number of acres of land	2. _____
3. Divide line 1 by line 2	3. _____
4. Assessed value of principal dwelling	4. _____
5. Add line 3 and line 4	5. _____
6. Total assessed value of all land and improvements (from tax bill)	6. _____
7. Divide line 5 by line 6	7. _____
8. Net property taxes paid	8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9. _____

Knowledge Questions

Question 1: Assuming the property is not more than one acre, which credit(s) reimburse an eligible taxpayer for the full amount of property tax paid (exclusive of special assessments, delinquent interest, and charges for service):

- Homestead credit
- School property tax credit
- Veterans and surviving spouses' property tax credit
- All of the above

Question 2: What documents need to be provided to Wisconsin Department of Revenue for taxpayers claiming the veterans and surviving spouses' property tax credit (either via scan or mailed):

- Copy of property tax bill claiming the credit
- Proof of payment
- Certification letter from Veterans Administration (VA), unless previously submitted
- All of the above

Question 3: For taxpayers who never claimed the veterans and surviving spouses' property tax credit before, what clues on the intake forms or during the interview may alert you to a taxpayer's possible eligibility for the credit?

- a) Taxpayer indicates they or their spouse are permanently and totally disabled.
- b) Taxpayer indicates they or their spouse are a veteran.
- c) Taxpayer indicates they or their spouse receive disability benefits from the VA.
- d) All of the above.

Question 4: What should a taxpayer do if they believe they may be eligible for the veterans and surviving spouses' property tax credit but have never inquired or claimed it before?

- a) Review the requirements listed in the Form 1 instruction booklet.
- b) Contact the VA office to obtain a certification of eligibility letter before claiming the credit.
- c) Send the return in for the credit without documentation and wait for the Wisconsin Department of Revenue to respond.
- d) Both a and b.

Question 5: The veterans and surviving spouses' property tax credit must be claimed within 4 years of the unextended due date of the return.

True False

Question 6: Like the homestead credit, a taxpayer does not need to pay the property taxes to receive the veterans and surviving spouses' property tax credit.

True False

Question 7: There is no income limitation for the veterans and surviving spouses' property tax credit.

True False

Question 8: Taxpayers claiming the veterans and surviving spouses' property tax credit may also claim the school property tax credit and Wisconsin homestead credit as well.

True False

Question 9: Taxpayers can claim multiple years of taxes (exclusive of any assessments, penalties, or services) if taxes were paid during the current tax year.

True False

Form **13614-C**
(November 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

• Complete pages 1-6 of this form.

- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) JANE	M.I. VETERAN	Last name VETERAN	Your date of birth 12/20/1945	Your job title RETIRED
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address 5555 43RD STREET	Apt #	City WAUPACA	State WI	ZIP code 54981
Your telephone number 555-555-1253	Spouse's telephone number		Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Check if you or your spouse were in 2024:

- A U.S. citizen You Spouse No Spouse No
- In the U.S. on a visa You Spouse No Spouse No
- A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

- Direct deposit Check by mail
- Split refund between accounts Other _____

If you have a balance due, how would you like to make your payment

- Bank account IRS.gov Direct Pay
- Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
What language _____

- You Spouse No

Would you like information on how to vote and/or how to register to vote

- Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund

- You Spouse No

As of December 31, 2024, what was your marital status

- Never Married** **Married** If married, were you married for all of 2024 Yes No
- Divorced** Did you live with your spouse during any part of the last six months of 2024 Yes No

Legally Separated but not Divorced **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 1998

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return

- Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)

To be completed by certified volunteer (Yes, No, or N/A)

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of their income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:		(To be completed by certified volunteer) Income to be included		Notes/Comments
		<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____		<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds		<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)		<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits		<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Unemployment benefits		<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Refund of state or local income tax		<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax		<input type="checkbox"/> (B) Refund	\$	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)		<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (A) Sale of stocks, bonds or real estate		<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV	#
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (B) Alimony		<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> (B) Alimony	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle		Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Gambling winnings, including lottery		<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)		
<input type="checkbox"/> (A) Payments for contract or self-employment work		<input type="checkbox"/> Rental expense	\$	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)		<input type="checkbox"/> (A) Schedule C		
		<input type="checkbox"/> 1099-MISC	#	
		<input type="checkbox"/> 1099-NEC	#	
		<input type="checkbox"/> 1099-K	#	
		<input type="checkbox"/> Other income reported elsewhere		
		<input type="checkbox"/> Schedule C expenses	\$	
		<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/>	(A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input checked="" type="checkbox"/>	(A) Taxes: state, local, real estate, sales, etc.		
<input checked="" type="checkbox"/>	(A) Medical, dental, prescription expenses	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/>	(A) Charitable contributions		
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/>	(B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/>	(B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/>	(B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/>	(B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/>	(B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/>	(B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/>	(A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/>	(A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/>	(A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/>	(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/>	(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/>	(A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/>	(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/>	Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/>	(B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name JANE VETERAN		Social Security Number 355-00-0000	Date of Birth 12/20/1945	
Spouse's name		Social Security Number	Date of Birth	
Address 5555 43RD STREET	Apt #	City WAUPACA	State WI	Zip 54981
Occupation RETIRED	Spouse's Occupation		Telephone Number (555) 555-1253	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) 01/02/1998

Are you (or your spouse) legally blind? ... Taxpayer Spouse
 or permanently and totally disabled? ... Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: **Dependent care credit (DC)?** Yes No **Earned income credit (EIC)?** Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s _____

- | | |
|--|---|
| <input type="checkbox"/> Wages W-2 | <input type="checkbox"/> Capital gain 1099B |
| <input checked="" type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input checked="" type="checkbox"/> Dividends 1099DIV | <input checked="" type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input checked="" type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____ Roth Regular
 Student loan interest paid in 2024 \$ _____ \$2,500 Max
 Child care expenses paid in 2024 \$ _____ Paid while you worked or looked for work.
Name of provider _____ **Social Security or FEIN** _____
 College tuition paid in 2024 \$ _____ Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No

Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.

Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.

Did you participate in the first time homebuyer's program? Yes No

Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ 1,200.00 (line 4, WI Form 1)
 - 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
 - 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
 - 4. Rent paid during 2024 \$ _____ (line 13a)
 • Was heat included in rent? Yes No
 - 5. Property taxes paid in 2024 \$ 5,872.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
 - 6. Amount purchased out of state where sales tax was not charged \$ 0.00 (line 20, WI Form 1)
 - 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)
- If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
- Federal/State Disability in your name (SSI) \$ _____ (line 9b)
 - Scholarships/fellowships/grants \$ _____ (line 9h)
 - VA Benefits (Military compensation) \$ _____ (line 9h)
 - Child Support \$ _____ (line 9i)
 - Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
 - Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE 1234 MILITARY WAY INDIANAPOLIS IN 46077		1 Gross distribution \$ \$26,000	OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ \$24,950	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 355-00-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name JANE VETERAN Street address (including apt. no.) 5555 43RD ST City or town, state or province, country, and ZIP or foreign postal code WAUPACA WI 54981		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no. WI/111111	16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CENTURY LINK 1551 CONCORD CIRCLE EAU CKLAIRE WI 54703		1a Total ordinary dividends \$ \$21,212	OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024) For calendar year 2024		Dividends and Distributions
		1b Qualified dividends \$ \$21,212	2a Total capital gain distr. \$ \$3,000		
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 355-00-XXXX	2c Section 1202 gain \$	2b Unrecap. Sec. 1250 gain \$		Copy 1 For State Tax Department
RECIPIENT'S name JANE VETERAN Street address (including apt. no.) 5555 43RD STREET City or town, state or province, country, and ZIP or foreign postal code WAUPACA WI 54981		2e Section 897 ordinary dividends \$	2d Collectibles (28%) gain \$		
		3 Nondividend distributions \$	2f Section 897 capital gain \$		
		5 Section 199A dividends \$	4 Federal income tax withheld \$		
		7 Foreign tax paid \$	6 Investment expenses \$		
		9 Cash liquidation distributions \$	8 Foreign country or U.S. possession		
		11 FATCA filing requirement <input type="checkbox"/>	10 Noncash liquidation distributions \$		
		12 Exempt-interest dividends \$ \$6,100	13 Specified private activity bond interest dividends \$		
Account number (see instructions)		14 State	15 State identification no.	16 State tax withheld \$	

Form **1099-DIV** (Rev. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. UNITED STATES OF AMERICA 9967 THIS STREET CHICAGO IL 60290		Payer's RTN (optional)	OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year <u>2024</u>		Interest Income
PAYER'S TIN 45-XXXXXXX		1 Interest income \$ \$4,698		Copy 1 For State Tax Department	
RECIPIENT'S TIN 355-00-XXXX		2 Early withdrawal penalty \$			3 Interest on U.S. Savings Bonds and Treasury obligations \$ \$15,698
RECIPIENT'S name JANE VETERAN Street address (including apt. no.) 5555 43RD ST City or town, state or province, country, and ZIP or foreign postal code WAUPACA WI 54981		4 Federal income tax withheld \$	5 Investment expenses \$	6 Foreign tax paid \$	
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest \$ \$459	9 Specified private activity bond interest \$		7 Foreign country or U.S. territory \$
Account number (see instructions)		10 Market discount \$	11 Bond premium \$	12 Bond premium on Treasury obligations \$	
14 Tax-exempt and tax credit bond CUSIP no.		15 State WI	16 State identification no.		17 State tax withheld \$

Form **1099-INT** (Rev. 1-2024)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name JANE VETERAN		Box 2. Beneficiary's Social Security Number 355-00-XXXX
Box 3. Benefits Paid in 20XX \$24,240.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$24,240.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit Medicare Part B premiums deducted from your benefits Total Additions Benefits for 20XX PAID BY CHECK OR DIRECT DEPOSIT \$21,024 Medicare Part B premiums deducted from your benefits: \$2,148 Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$1,068 Benefits for 20XX: \$21,024		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$0.00 Box 7. Address JANE VETERAN 5555 43RD STREET WAUPACA WI, 54981 Box 8. Claim Number (Use this number if you need to contact SSA)

2024 Property Tax Bill

Real Estate STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2024

City of Waupaca

John Veteran and ET AL
5555 43rd Street
Waupaca WI 54981

IMPORTANT: • Correspondence should refer to tax number.
• See reverse side for important information.
• Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

Legal Description
LTS7&8 EX W53FT BLK K ORIG
PLAT. Acres 3.20
LE Jane Veteran

PARCEL # 00-00-00-0

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	
50,000	250,000	300,000	1.0153	.0224091	
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	
51,000	255,000	306,000		366.03	

Taxing Jurisdiction	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Net Tax	Net Tax	% Tax Change
Waupaca County	5,626,248	5,573,836	1,467.17	1,589.67	8.3%
City of Waupaca	4,021,983	4,332,966	1,751.62	1,926.00	10%
Waupaca School Dist	25,939,897	27,929,622	1,549.54	2,147.34	38.6%
MATC	6,017,595	6,039,054	300.96	318.36	5.8%
Metro Sewer Dist			416.21	442.82	6.4%
CO Sales Tax Credit			-262.84	-302.01	14.9%
Total	41,605,723	43,875,478	5,222.66	6,122.18	17.2%
	First Dollar Credit		54.00	66.32	22.8%
	Lottery & Gaming Credit		131.14	184.02	40.3%
	Net Property Tax		5037.52	5,871.84	16.6%

Make Check Payable to:	Full Payment Due On or Before January 31	Net Property Tax	5,871.84
City of Waupaca	\$ 6,786.84	Interest	300.00
7725 North Avenue	Or First Installment Due On or Before January 31	Garbage	115.00
	\$ 3,393.42	Sewer	250.00
Second Installment Payment Payable To:	And Second Installment Due On Or Before July 31	Special	250.00
City of Waupaca	\$ 3,393.42		
7725 North Avenue			

FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

For Informational Purposes Only

Check For Billing Address Change

TOTAL DUE FOR FULL PAYMENT
PAY BY JANUARY 31 2025

\$ 6,786.84

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

PA-6887 (R. 4-24)

Parcel Number		Tax Year		Parcel Address	
00 00 00 0		2023		5555 43rd St	
Date Paid	Receipt #	Property Tax	Specials	Interest	Total Amount
6/30/24	10025364	\$2,750		\$250	\$3,000
Total Payments					\$3,000

Parcel Number		Tax Year		Parcel Address	
00 00 00 0		2024		5555 43rd St	
Date Paid	Receipt #	Property Tax	Specials	Interest	Total Amount
12/26/24	10025395	\$5,871.84	\$800.00	\$115	\$6,786.84
Total Payments					\$6,786.84

EXP-4: Gavin and Izzy Bragg Interview Notes

Gavin Bragg (SSN: 331-00-XXXX) and Izzy Bragg (SSN: 332-00-XXXX) are full-time residents of Wisconsin. Gavin is retired and is currently collecting veteran benefits and social security in 20XX. Izzy was unemployed in 20XX. They received a broker's statement in 20XX showing stock transactions. They were unable to pay any real estate taxes in 20XX; however, they would like to receive the homestead credit, if eligible. Gavin indicates the property is .25 acres. They both had health insurance for all 20XX.

Knowledge Questions

Question 1: Izzy's unemployment received was automatically reduced by the software on Wisconsin Schedule SB, per the unemployment worksheet in the Schedule SB instructions.

True

False

Question 2: Any unemployment subtracted on Schedule SB, line 3, is automatically added back to household income on line 9a of the homestead Schedule H by the software.

True

False

Question 3: Gavin and Izzy do not have a disqualified loss because they have a net gain on their stock transactions.

True

False

Question 4: What is the amount of disqualified loss, if any, needing to be entered manually as an addback to homestead household income?

Question 5: Because Izzy is younger than age 62, does not have any earned income and is not disabled, the Braggs cannot receive homestead credit.

True

False

Form **13614-C** (November 2024)

Department of the Treasury - Internal Revenue Service
Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

• Complete pages 1-6 of this form.
• You are responsible for the information on your return. Provide complete and accurate information.
• If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) GAVIN	M.I. BRAGG	Last name BRAGG	Your date of birth 11/20/1962	Your job title RETIRED
Spouse's first name (pronouns, optional) IZZY	M.I.	Last name BRAGG	Spouse's date of birth 8/31/1970	Spouse's job title UNEMPLOYED
Mailing address 1234 BADGER LANE		Apt #	City MADISON	State WI
Your telephone number 555-999-9999		Email address (optional)		ZIP code 53704

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail IRS.gov Direct Pay

Split refund between accounts Other _____

If you have a balance due, how would you like to make your payment

Bank account IRS.gov Direct Pay

Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English Yes No

What language _____

Would you like information on how to vote and/or how to register to vote Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund Yes No

As of December 31, 2024, what was your marital status

Never Married **Married** **Divorced** **Legally Separated but not Divorced** **Widowed**

If married, were you married for all of 2024 Yes No

Did you live with your spouse during any part of the last six months of 2024 Yes No

Date of final decree _____ Date of separate maintenance decree _____

Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)						To be completed by certified volunteer (Yes, No, or N/A)						
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support income	This person had less than \$5,050 of support for this person	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:

	(To be completed by certified volunteer)	Income to be included	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s	# _____	FEDERAL LONG-TERM CAPITAL LOSS CARRYOVER \$1,900
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	# _____	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	# _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$ _____	
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	# _____	
<input checked="" type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	# _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	# _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund	\$ _____	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV # _____	
Did you report a loss on last year's return <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> (A) 1099-B (include brokerage statement)	# _____	
<input type="checkbox"/> (B) Alimony	<input checked="" type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) Alimony	\$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle	Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$ _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> Rental expense	\$ _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	# _____	
	<input type="checkbox"/> (A) Schedule C	# _____	
	<input type="checkbox"/> 1099-MISC	# _____	
	<input type="checkbox"/> 1099-NEC	# _____	
	<input type="checkbox"/> 1099-K	# _____	
	<input type="checkbox"/> Other income reported elsewhere	\$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Schedule C expenses	\$ _____	
	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	\$ _____	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		
<input type="checkbox"/> (A) Medical, dental, prescription expenses	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name GAVIN BRAGG	Social Security Number 331-00-0000	Date of Birth 11/20/1962
Spouse's name IZZY BRAGG	Social Security Number 332-00-0000	Date of Birth 08/31/1970
Address 1234 BADGER LANE	Apt # City MADISON	State WI
Occupation RETIRED	Spouse's Occupation UNEMPLOYED	Zip 53704 Telephone Number (555) 999-9999

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? ... Taxpayer Spouse
 or permanently and totally disabled? ... Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: ► Dependent care credit (DC)? Yes No ► Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce _____
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income _____

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
 Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.

- 1. Health insurance paid during 2024 (**Post-Tax**) \$ _____ (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024 \$ _____ (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024 \$ _____ 0.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged \$ _____ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 Federal/State Disability in your name (SSI) \$ _____ (line 9b)
 Scholarships/fellowships/grants \$ _____ (line 9h)
 VA Benefits (Military compensation) \$ _____ 4,800.00 (line 9h)
 Child Support \$ _____ (line 9i)
 Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
 Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution BANK OF MADISON Checking Savings

Routing # 98658965 Account # 159357852

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CAMP RANDALL INVESTMENTS 3 CAMP RANDALL AVE MADISON WI 53704		1a Total ordinary dividends \$ 420.40	OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024) For calendar year <u>2024</u>		Dividends and Distributions Copy 1 For State Tax Department
		1b Qualified dividends \$ 420.40			
		2a Total capital gain distr. \$ 200.10	2b Unrecap. Sec. 1250 gain \$		
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 331-00-XXXX	2c Section 1202 gain \$	2d Collectibles (28%) gain \$		
		2e Section 897 ordinary dividends \$	2f Section 897 capital gain \$		
RECIPIENT'S name GAVIN BRAGG		3 Nondividend distributions \$	4 Federal income tax withheld \$		
Street address (including apt. no.) 1234 BADGER LANE		5 Section 199A dividends \$	6 Investment expenses \$		
City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704		7 Foreign tax paid \$	8 Foreign country or U.S. possession		
		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$		
		11 FATCA filing requirement <input type="checkbox"/>	12 Exempt-interest dividends \$	13 Specified private activity bond interest dividends \$	
Account number (see instructions)		14 State WI	15 State identification no. -----	16 State tax withheld \$ -----	

Form **1099-DIV** (Rev. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CAMP RANDALL INVESTMENTS 3 CAMP RANDALL AVE MADISON WI 53704		Payer's RTN (optional)	OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year <u>2024</u>		Interest Income Copy 1 For State Tax Department
		1 Interest income \$ 420.20			
		2 Early withdrawal penalty \$			
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 331-00-XXXX	3 Interest on U.S. Savings Bonds and Treasury obligations \$			
RECIPIENT'S name GAVIN BRAGG		4 Federal income tax withheld \$	5 Investment expenses \$		
Street address (including apt. no.) 1234 BADGER LANE		6 Foreign tax paid \$	7 Foreign country or U.S. territory		
City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704		8 Tax-exempt interest \$	9 Specified private activity bond interest \$		
		10 Market discount \$	11 Bond premium \$		
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State WI	16 State identification no. -----		17 State tax withheld $ -----

Form **1099-INT** (Rev. 1-2024)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

CAMP RANDALL INVESTMENTS		20XX TAX REPORTING STATEMENT					
		Account no: 12345 Customer Service: 866-111-1111 Recipient ID 331-00-XXXX Payer's fed ID: 39-XXXXXXXX					
FORM 1099-B		20XX PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS					
SHORT-TERM TRANSACTIONS FOR WHICH BASIS IS REPORTED TO IRS							
DATE ACQUIRED	DATE SOLD	QUANTITY	DESCRIPTION	PROCEEDS	COST OR OTHER BASIS	WASH SALE	GAIN OR LOSS
10/31/24	12/1/24	50 SHARES	FIELDHOUSE	\$5,050.00	\$3,190.00	\$0.00	\$1,860.00

CAMP RANDALL INVESTMENTS		20XX TAX REPORTING STATEMENT					
		Account no: 12345 Customer Service: 866-111-1111 Recipient ID 331-00-XXXX Payer's fed ID: 39-XXXXXXXX					
FORM 1099-B		20XX PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS					
LONG-TERM TRANSACTIONS FOR WHICH BASIS IS REPORTED TO IRS							
DATE ACQUIRED	DATE SOLD	QUANTITY	DESCRIPTION	PROCEEDS	COST OR OTHER BASIS	WASH SALE	GAIN OR LOSS
5/1/23	12/3/24	25 SHARES	MAGIC STUFF	\$400.00	\$2,600.00	0.00	\$2,200.00

CAMP RANDALL INVESTMENTS		20XX TAX REPORTING STATEMENT					
		Account no: 12345 Customer Service: 866-111-1111 Recipient ID 331-00-XXXX Payer's fed ID: 39-XXXXXXXX					
FORM 1099-B		20XX PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS					
LONG-TERM TRANSACTIONS FOR WHICH BASIS IS REPORTED TO IRS							
DATE ACQUIRED	DATE SOLD	QUANTITY	DESCRIPTION	PROCEEDS	COST OR OTHER BASIS	WASH SALE	GAIN OR LOSS
10/31/20	10/1/24	50 SHARES	FIELDHOUSE	\$15,090.00	\$8,100.00	\$0.00	\$6,990.00

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT PO BOX 123 MADISON WI 53703		1 Unemployment compensation \$ 3,420.00	OMB No. 1545-0120 Form 1099-G (Rev. March 2024) For calendar year 2024	Certain Government Payments
PAYER'S TIN 39-XXXXXXX	RECIPIENT'S TIN 332-00-XXX	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		4 Federal income tax withheld $ 150.00
RECIPIENT'S name IZZY BRAGG Street address (including apt. no.) 1234 BADGER LANE City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53704		5 RTAA payments \$	6 Taxable grants \$	Copy 1 For State Tax Department
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$		
Account number (see instructions)		10a State WI	10b State identification no. ----- -----	
			11 State income tax withheld \$ 100.00	

Form **1099-G** (Rev. 3-2024)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name GAVIN BRAGG		Box 2. Beneficiary's Social Security Number 331-00-XXXX
Box 3. Benefits Paid in 20XX \$8,304.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$8,304.00

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
<p>PAID BY CHECK OR DIRECT DEPOSIT \$5,724</p> <p>Medicare Part B premiums deducted from your benefits: \$2,040</p> <p>Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$540.00</p> <p>Benefits for 20XX: \$8,304.00</p>	<p>Box 6. Voluntary Federal Income Tax Withheld 0.00</p> <hr/> <p>Box 7. Address GAVIN BRAGG 1234 BADGER LANE MADISON WI 53074</p> <hr/> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>

2024 Property Tax Bill

Real Estate **STATE OF WISCONSIN**
PROPERTY TAX BILL FOR 2024

City of Madison

Gavin and Izzy Bragg
1234 Badger Lane
Madison WI 53704

IMPORTANT:

- Correspondence should refer to tax number.
- See reverse side for important information.
- Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

Legal Description
LTS7&8 EX W53FT BLK K ORIG
PLAT.
Acres .25

PARCEL # 00-00-00-0

Assessed Value Land 85,900	Ass'd. Value Improvements 271,200	Total Assessed Value 357,100	Ave. Assmt. Ratio .994400	Net Assessed Value Rate (Does NOT reflect credits) .0182784
Est. Fair Mkt. Land 51,000	Est. Fair Mkt. Improvements 255,000	Total Est. Fair Mkt. 306,000	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit - 667.69

Taxing Jurisdiction	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Net Tax	Net Tax	% Tax Change
Dane County	5,626,248	5,573,836	862.74	902.64	4.6%
City of Madison	4,021,983	4,020,966	2,568.22	2,537.70	-1.2%
Madison School Dist	25,939,897	25,729,622	2,930.03	2,849.27	-2.8%
MATC	6,017,595	6,010,054	251.40	237.62	-5.5%
Total	41,605,723	41,334,478	6,612.39	6,527.23	-1.3%
	First Dollar Credit		84.39	88.15	4.0%
	Lottery & Gaming Credit		278.17	328.23	18.0%
	Net Property Tax		6,249.47	6,110.95	-2.2%

Make Check Payable to:

City of Madison
7725 North Avenue

Full Payment Due On or Before January 31

\$ 6,110.95

Or First Installment Due On or Before January 31

\$ 3,055.48

Net Property Tax 6,110.95

Second Installment Payment Payable To:

City of Madison
7725 North Avenue

And Second Installment Due On Or Before July 31

\$ 3,055.47

FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

For Informational Purposes Only

Check For Billing Address Change

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31 2025

\$ 6,110.95

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

PA-8862 (R. 4-24)

EXP-5: Max J. James Interview Notes

Max James (SSN: 393-00-XXXX) is a full-year resident of Wisconsin. Max has a Form W-2 for her work as a clerk in 20XX. Max has not taken any distributions from her retirement accounts. Max had health insurance all year with her employer. Max and her brother, Lucas James, purchased and move into their new home on May 1, 2024, and sold their old home on May 31, 2024. They jointly own their home (50/50) and they lived together all year. Lucas paid all the property taxes for their new home in 20XX. Max would like to claim homestead credit. Max does not want to do direct deposit/direct debit of any refund/amount owed.

Knowledge Questions

Question 1: Since Max's brother lived in each home with Max, she would be able to claim her half of the property taxes on line 13 of Schedule H.

True

False

Question 2: If Max's brother did not live in the home with her, and Max paid (or will pay) all the property taxes, how would this affect her homestead credit claim?

- a) She could take her percentage of the property taxes on line 13 of the Schedule H and her brother's percentage of the property taxes as rent on line 14c.
- b) She could claim all property taxes all line 13 of the Schedule H.
- c) She can't claim her brother's share of taxes on homestead credit claim.

Question 3: What additional question(s) pertaining to multiple owners need to be completed:

- a) If owner type is Self/spouse AND OTHERS, enter ownership percentage.
- b) If owner type is Self/spouse AND OTHERS, enter net property taxes paid.
- c) If owner type is Self/spouse AND OTHERS, did all owners occupy your home?
- d) If owner type is Self/spouse AND OTHERS, did the taxpayer pay all the property taxes?
- e) All of the above.

Question 4: For Max's return, what is Max's share of property taxes for her home purchased on May 1, 2024?

- a) \$2,400.00
- b) \$1,200.00
- c) \$803.00
- d) \$1,008.00
- e) \$675.00

Question 5: For Max's return, what is Max's share of property taxes for her home sold on May 31, 2024?

- a) \$500.00
- b) \$1,000.00
- c) \$398.00
- d) \$796.00

Question 6: Property tax information for the assessed values of land and improvements, acreage, gross property taxes, and sum of first dollar and lottery credits should be entered as they appear on the property tax bill.

- True
- False

Question 7: Regardless of the amount of property taxes Max pays, she can only claim her ownership percentage (50 percent) for the school property tax credit.

- True
- False

Question 8: If this is the first year Max has claimed homestead credit, you will need to submit verification of her ownership percentage with a homestead note.

- True
- False

Form 13614-C
(November 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095,
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

• Complete pages 1-6 of this form.

- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
 MAX J JAMES 12/1/1965 CLERK

Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title

Mailing address Apt # City State ZIP code
 666 ERIE STREET MADISON WI 53706

Your telephone number Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 555-123-5555

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No You Spouse No

In the U.S. on a visa You Spouse No You Spouse No

A full-time student You Spouse No You Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail IRS.gov Direct Pay

Split refund between accounts Other Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote

Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund

Yes No Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** If married, were you married for all of 2024 Yes No

Divorced Did you live with your spouse during any part of the last six months of 2024 Yes No

Widowed Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)		To be completed by certified volunteer (Yes, No, or N/A)											
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:

		(To be completed by certified volunteer) Income to be included		Notes/Comments
		<input type="checkbox"/> (B) W-2s	#	
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____				
<input type="checkbox"/> (B/A) Tips		<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds		<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)		<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits		<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Unemployment benefits		<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Refund of state or local income tax		<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)		<input type="checkbox"/> (B) Refund	\$	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate		<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV	#
<input type="checkbox"/> (B) Alimony		<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle		<input type="checkbox"/> (B) Alimony	\$	
<input type="checkbox"/> (B) Gambling winnings, including lottery		Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Payments for contract or self-employment work		<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)		
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)		<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
		<input type="checkbox"/> (A) Schedule C		
		<input type="checkbox"/> 1099-MISC	#	
		<input type="checkbox"/> 1099-NEC	#	
		<input type="checkbox"/> 1099-K	#	
		<input type="checkbox"/> Other income reported elsewhere		
		<input type="checkbox"/> Schedule C expenses	\$	
		<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/>	(A) Mortgage interest	<input type="checkbox"/> (A) 1098 # _____	
<input checked="" type="checkbox"/>	(A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/>	(A) Medical, dental, prescription expenses		
<input type="checkbox"/>	(A) Charitable contributions		
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/>	(B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/>	(B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/>	(B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/>	(B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/>	(B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/>	(B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	Date purchased home 1/31/14 Date sold home 5/31/24 Taxpayer's portion of sale reported on closing statement 50%
<input checked="" type="checkbox"/>	(A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/>	(A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/>	(A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/>	(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/>	(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/>	(A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/>	(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/>	Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/>	(B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name MAX JAMES	Social Security Number 393-00-0000	Date of Birth 12/01/1965	
Spouse's name	Social Security Number	Date of Birth	
Address 666 ERIE STREET	Apt #	City MADISON	State WI Zip 53706
Occupation CLERK	Spouse's Occupation	Telephone Number (555) 123-5555	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Wages W-2 | <input type="checkbox"/> Capital gain 1099B |
| <input type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input type="checkbox"/> Dividends 1099DIV | <input type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Number of W-2s 1

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
Name of provider _____
 College tuition paid in 2024 \$ _____

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

- Did you receive a 1095-A, 1095-B, 1095-C Yes No
- Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
- Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
- Did you participate in the first time homebuyer's program? Yes No
- Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.

Wisconsin Income Tax Return Information

1. Health insurance paid during 2024 (**Post-Tax**)\$ _____ (line 4, WI Form 1)
2. Long term care insurance paid in 2024\$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
4. Rent paid during 2024\$ _____ (line 13a)
 • Was heat included in rent? Yes No
5. Property taxes paid in 2024\$ 2,400.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
6. Amount purchased out of state where sales tax was not charged\$ 0.00 (line 20, WI Form 1)
7. Are you claiming Homestead Credit? Yes No\$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI)\$ _____ (line 9b)
- Scholarships/fellowships/grants\$ _____ (line 9h)
- VA Benefits (Military compensation)\$ _____ (line 9h)
- Child Support\$ _____ (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received\$ _____ (line 9j)
- Kinship Care/Other public assistance\$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

22222		a Employee's social security number 393-00-XXXX		OMB No. 1545-0008							
b Employer identification number (EIN) 39-XXXXXXX			1 Wages, tips, other compensation \$11,420.24		2 Federal income tax withheld \$642.25						
c Employer's name, address, and ZIP code CLERKS 528 PUNCHER DR MADISON WI 53713			3 Social security wages \$11,420.24		4 Social security tax withheld \$598.36						
			5 Medicare wages and tips \$11,420.24		6 Medicare tax withheld \$210.56						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial MAX JAMES		Last name 666 ERIE STREET		Suff. MADISON WI 53706		11 Nonqualified plans 12a DD \$9,142.25					
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b						
			14 Other		12c						
					12d						
15 State Employer's state ID number WI | 036-XXXXXXXXXXXX		16 State wages, tips, etc. \$11,420.24		17 State income tax \$412.20		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

2024

Department of the Treasury – Internal Revenue Service

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 2024 property tax bill) 2024
- 2 Name of owner(s) as shown on property tax bill Max and Lucas James
- 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 2024 net property taxes you paid or will pay . . . \$ 2400.00
- 3b3 If all of the other owner(s) occupied your home during 2024, 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 666 Erie Street, Madison WI 53706
- 5 Assessed value of land \$ 20,000.00
- 6 Assessed value of improvements \$ 80,000.00
- 7 Number of acres of land (include decimals) 5.0
- 8 Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit) . . . \$ 2750.00
- 9 Sum of first dollar credit and lottery/gaming credit \$ 350.00
- 10 Net property taxes after sum of first dollar credit and lottery/gaming credit \$ 2400.00

SECTION 3 Closing Statement and Sale of Home Information

- 1 Date home was sold May 31, 2024
- 2 Name of seller(s) as shown on closing statement Max and Lucas James
- 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 50 %
- 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 123 STAVE STREET, MADISON WI 53704
- 5 Property taxes allocated to seller(s) on closing statement \$ 1,000.00
- 6 Selling price of home (do not include personal property items you sold with your home) \$ 215,000.00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) \$ 15,000.00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.) \$ 190,000.00

Section 4: Rent and Property Tax Exercises

EXRP-1: Tanya Trailer Interview Notes

Tanya Trailer (111-00-XXXX) is a single woman who owns her mobile home and pays lot rent in the Shady Acres Mobile Home Park. Tanya pays property tax on her mobile home. She is disabled and has only social security income. Her health insurance is through BadgerCare and is no cost to her. She has no federal filing obligation. She would like her check mailed to her.

Hint: Mobile homes in Wisconsin are considered personal property. These bills are mailed at the same time as real estate bills. Installments are not allowed on personal property tax bills. When searching a county website for this tax bill, be sure to select the personal property rather than real estate property to generate a tax bill. When entering the tax paid in the federal itemized deduction section (remember, this is probably last year's taxes), enter in the real estate section and not the personal property section. The personal property section in TaxSlayer is for use in other areas of the United States and does not pertain to Wisconsin's taxing method of mobile homes.

Hint: TaxSlayer requires a value for land and acreage when keying in tax bills. However, personal property taxes are for the improvements only. Enter "1" for the land value as well as the acreage for the homestead to calculate.

Hint: Tanya will have no state tax owing and therefore it is not necessary to enter information for the school property tax credit. However, some site coordinators prefer to have this keyed in as routine.

Hint: Make sure to select the filing state only box for e-filing return.

Knowledge Questions

Question 1: Taxes paid, either personal and/or real, for property, either a mobile home and/or land, that a taxpayer owned and used as a primary residence can be claimed for the school property tax credit as property taxes on line 12b.

True

False

Question 2: Rent paid for a lot the taxpayer uses as his primary residence can be claimed for the school property tax credit if it is not exempt property.

True

False

Question 3: What documentation must be sent to the Wisconsin Department of Revenue for Tanya's return?

- Tanya's personal property tax bill for her mobile home with a notation at the top stating "mobile home."
- Tanya's rent certificate.
- Tanya's Form SSA-1099.
- Both a and b.
- a, b, and c.

Form **13614-C** (November 2024) Department of the Treasury - Internal Revenue Service
Intake/Interview and Quality Review Sheet OMB Number 1545-1964

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
 TANYA TRAILER 9/4/1950 DISABLED
 Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title

Mailing address Apt # City State ZIP code
 12 SHADY LANE LOT 301 WILD ROSE WI 54984

Your telephone number Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 608-555-5555

Check if you or your spouse were in 2024:
 A U.S. citizen You Spouse No Spouse No
 In the U.S. on a visa You Spouse No Spouse No
 A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund
 Direct deposit Check by mail
 Split refund between accounts Other _____

Would you like to receive written communications from the IRS in a language other than English
 You Spouse No

What language _____
 Yes No

Would you like information on how to vote and/or how to register to vote
 Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund
 You Spouse No

As of December 31, 2024, what was your marital status
 Never Married **Married** If married, were you married for all of 2024 Yes No

Divorced Did you live with your spouse during any part of the last six months of 2024 Yes No

Widowed Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support, income	This person had more than half the cost of maintaining a home for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included **Notes/Comments**

<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____ <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____ <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		
<input type="checkbox"/> (A) Medical, dental, prescription expenses	<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name TANYA TRAILER		Social Security Number 111-00-0000	Date of Birth 09/04/1950	
Spouse's name		Social Security Number	Date of Birth	
Address 12 SHADY LANE	Apt # 301	City WILD ROSE	State WI	Zip 54984
Occupation DISABLED	Spouse's Occupation		Telephone Number (608) 555-5555	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? . . . Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

- | | |
|--|--|
| <input type="checkbox"/> Wages W-2 | <input type="checkbox"/> Capital gain 1099B |
| <input type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input type="checkbox"/> Dividends 1099DIV | <input type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input checked="" type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Number of W-2s

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____ Roth Regular
 Student loan interest paid in 2024 \$ _____ \$2,500 Max
 Child care expenses paid in 2024 \$ _____ Paid while you worked or looked for work.
Name of provider _____ **Social Security or FEIN** _____
 College tuition paid in 2024 \$ _____ Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No *If Yes, complete Schedule A worksheet.*
 Did you **own your home** during 2024? Yes No *If Yes, complete Schedule A worksheet.*
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? Yes No *If Yes, complete Form 5695.*

Wisconsin Income Tax Return Information

1. Health insurance paid during 2024 (**Post-Tax**) \$ _____ (line 4, WI Form 1)
2. Long term care insurance paid in 2024 \$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
4. Rent paid during 2024 \$ 5,520.00 (line 13a)
 • Was heat included in rent? Yes No
5. Property taxes paid in 2024 \$ 215.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
6. Amount purchased out of state where sales tax was not charged \$ _____ (line 20, WI Form 1)
7. Are you claiming Homestead Credit? Yes No \$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 Federal/State Disability in your name (SSI) \$ _____ (line 9b)
 Scholarships/fellowships/grants \$ _____ (line 9h)
 VA Benefits (Military compensation) \$ _____ (line 9h)
 Child Support \$ _____ (line 9i)
 Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received \$ _____ (line 9j)
 Kinship Care/Other public assistance \$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution _____ Checking Savings

Routing # _____ Account # _____

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers’ filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

20XX • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name TANYA TRAILER		Box 2. Beneficiary's Social Security Number 111-00-XXXX
Box 3. Benefits Paid in 20XX \$22,380.00	Box 4. Benefits Repaid to SSA in 20XX \$1,980.00	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$20,400.00

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
<p>Paid by check or direct deposit Medicare Part B premiums deducted from your benefits Total Additions Benefits for 20XX</p> <p>PAID BY CHECK OR DIRECT DEPOSIT \$18,780</p> <p>Medicare Part B premiums deducted from your benefits: \$2,148</p> <p>Medicare Prescription Drug Premiums (Part D) deducted from your benefits: \$1,452</p> <p>Benefits for 20XX: \$22,380</p>	<p>REPAYMENT OF 2024 BENEFITS</p> <hr/> <p>Box 6. Voluntary Federal Income Tax Withheld</p> <hr/> <p>Box 7. Address</p> <p>TANYA TRAILER 123 SHADY LANE LOT 301 WILD ROSE, WI 54984</p> <hr/> <p>Box 8. Claim Number (Use this number if you need to contact SSA)</p>

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE:

- Attach to Schedule H or H-EZ
- Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



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

Legal last name TRAILER	Legal first name TANYA	M.I.	Social security number 111-00-0000
Address of rental property (property must be in Wisconsin) 12 SHADY LANE LOT 301		City WILD ROSE	State | Zip WI | 54984

Time you actually lived at this address in 2024 **From** $\frac{0}{M} \frac{1}{M} \frac{0}{D} \frac{1}{D}$ **2024** **To** $\frac{1}{M} \frac{2}{M} \frac{3}{D} \frac{1}{D}$ **2024**

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 SHADY ACRES MOBILE HOME PARK		Telephone number (608) 555-1212	
Address 1 SHADY LANE		City WILD ROSE	State | Zip WI | 54984

- 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 2024 **3c** _____ .00
- 4a** Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees **4a** _____ 5520.00
- b** If monthly rent paid didn't change during 2024, enter monthly rent paid **4b** _____ 460.00
- c** If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|-----------------|----------------|----------------|----------------|
| Jan. _____ .00 | Feb. _____ .00 | Mar. _____ .00 | Apr. _____ .00 |
| May _____ .00 | June _____ .00 | July _____ .00 | Aug. _____ .00 |
| Sept. _____ .00 | Oct. _____ .00 | Nov. _____ .00 | Dec. _____ .00 |
- 5a** Number of occupants in this rental unit – do NOT count spouse or children under 18 **5a** _____ 1
- b** Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) **5b** Yes No
- 6** This renter's share of total 2024 rent **6** _____ 5520.00
- 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** _____ 5520.00
- 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 <i>James Bernard</i>	Date 02/02/2025	Print name (must match signature) JAMES BERNARD
--	--------------------	--

I-0171

TWN OF SPRINGWATER TREAS
 PO BOX 000
 WILD ROSE WI 54984

20PY=Prior Year Figures
 20XX=Current Tax Year Being Processed
 20FY=Future Year Payments

Please inform the treasurer of any address change.

TANYA TRAILER
 12 SHADY LANE, LOT 301
 WILD ROSE WI 54984

REMIT PAYMENT AND STUB TO THE
 TREASURER AS LISTED. NO REMINDER
 NOTICES WILL BE SENT IN 20FY.

Property Address
 12 SHADY LANE, LOT 301

STATE OF WISCONSIN
 REAL ESTATE PROPERTY TAX BILL FOR 20XX
 TOWN OF SPRINGWATER
 WAUSHARA COUNTY
 BILL NO. 2
 Correspondence should refer to parcel number
 PARCEL#: 22-222-22

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Aczm. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	
Personal	Property	21,900	0.9802	Personal	Property	22,300	<input type="checkbox"/> A star in this box means unpaid prior year taxes
Taxing Jurisdiction		20PY Est. State Akds Allocated Tax Dist.	20XX Est. State Akds Allocated Tax Dist.	20PY Net Tax	20XX Net Tax	% Tax Change	Gross Property Tax
STATE OF WISCONSIN					0.00		343.02
WAUSHARA COUNTY		119,249	119,511	144.65	152.81	5.6%	First Dollar Credit
TOWN OF SPRINGWATER		141,542	143,164	30.61	30.69	0.3%	Lottery Credit
WILD ROSE SCH DIST		434,988	439,876	135.93	135.93	4.6%	Net Property T
FOX VALLEY VTAE DIST		318,500	324,082	22.84	23.59	3.3%	
Total		1,010,249	1,075,633	328.02	343.02	4.6%	
		First Dollar Credit		92.78	128.34	38.3%	TOTAL DUE FOR FULL PAYMENT
		Lottery & Gaming Credit		235.24	214.68	9.9%	PAY BY January 31, 20FY
		Net Property Tax					▶ \$ 214.68
School taxes reduced by school levy tax credit		\$ 32.69	IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.		Net Assessed Value Rate (Does NOT reflect credits)		Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse. Installments may be paid as follows:
			Lot 301		0.015663273		

RETAIN THIS PORTION AS YOUR COPY
 SEE REVERSE SIDE FOR IMPORTANT INFORMATION

PAY 1ST INSTALLMENT
 OF: \$ 214.68
 By January 31, 20FY

AND PAY 2ND INSTALLMENT OF:
 By July 31, 20FY

OR PAY FULL AMOUNT
 OF: \$214.68
 By January 31, 20FY

Amount Enclosed: \$ _____
 Make Check Payable and Mail to:
 TWN OF SPRINGWATER TREAS
 PO BOX 000
 WILD ROSE WI 54984

Amount Enclosed: \$ _____
 Make Check Payable and Mail to:
 WAUSHARA CO. TREASURER
 P.O. BOX 000
 WAUTOMA WI 54984

Amount Enclosed: \$ _____
 Make Check Payable and Mail to:
 TWN OF SPRINGWATER TREAS
 PO BOX 000
 WILD ROSE WI 54984

20XX Real Estate Property Bill #
 2
 Parcel #
 22-222-22
 Alt. Parcel #

20XX Real Estate Property Bill #
 2
 Parcel #
 22-222-22
 Alt. Parcel #

20XX Real Estate Property Bill #
 2
 Parcel #
 22-222-22
 Alt. Parcel #

Include This Stub With Your Payment

Include This Stub With Your Payment

Include This Stub With Your Payment

EXRP-2: Homer and Marge Stewart Interview Notes

Homer Stewart (SSN: 211-00-XXXX) and Marge Stewart (SSN: 021-00-XXXX) are married and filing a joint return. They have one child, Maggie Stewart (SSN: 388-00-XXXX), who lived with them all year. Homer works full time as a safety Inspector. Marge attends college and watches Maggie. It is her first year of college and she does not have a felony drug conviction. They purchased healthcare insurance through the Marketplace. Maggie has insurance through BadgerCare. They moved on June 1 of the tax year from their temporary apartment to their permanent home. Unfortunately, the landlord completed the rent certificate for the rent through August 31, even though they had moved to their home on June 1. Homer and Marge are unsure what to put down on the Wisconsin intake form for tuition, rent and property taxes.

According to the brokerage statement 50% of the exempt interest dividends of \$100 are in a double exempt fund.

Hints

Remember to do the premium tax credit worksheet on the Wisconsin information sheet after the premium tax credit is reconciled on federal Form 1040 or 1040-SR.

School property tax credit: Use only the time occupied as a principal residence for rent. For property taxes, adjust the amount paid by at closing paid by Homer and Marge by the time they occupied the residence less any recycling fees.

Homestead credit: Taxpayers can claim only the prorated portion of rent paid or property taxes, whether or not paid, for the time occupied in each dwelling. Do not claim more than 12 months of property taxes and/or rent. If a taxpayer owns the homestead, claim only the portion of property taxes for the time it was owned and occupied. Non-taxable scholarships used for tuition must be added back to household income.

Knowledge Questions

Question 1: How does U.S. savings bond interest affect federal and Wisconsin tax returns?

- a) Taxable to Wisconsin and not taxable to federal.
- b) Taxable to federal and not taxable to Wisconsin.
- c) Taxable to both federal and Wisconsin.
- d) Not taxable to either federal or Wisconsin.

Question 2: The Wisconsin entries for U.S. savings bonds and tax-exempt interest adjustments are made on the federal interest/dividend input screens.

- True
- False

Question 3: How does tax-exempt interest affect federal and Wisconsin returns?

- a) Tax-exempt interest is always exempt from federal taxation, but it may be taxable to Wisconsin if the interest source is not listed in Schedule AD instructions as exempt.
- b) It is always exempt from both federal and Wisconsin.
- c) It is exempt from federal and a portion or all may be exempt from Wisconsin, per broker's statement.
- d) Both a and c.
- e) None of the above.

Question 4: Homer's capital gain doesn't affect his eligibility for federal and Wisconsin earned income credit (EIC).

- True
- False

Question 5: How does the federal EIC affect the Wisconsin return?

- a) There is no effect on the Wisconsin return for federal EIC.
- b) The Wisconsin EIC is calculated based on a percentage of federal EIC, depending on the number of EIC qualifying children.
- c) A person receiving federal EIC for self with no qualifying children can receive Wisconsin EIC.

Question 6: Homer and Marge can claim the full amount of rent they paid for January 1 through August 31 for school property tax credit and homestead credit.

- True
- False

Question 7: For homestead credit, taxpayers can claim only the pro-rated portion of rent paid or property taxes, whether or not paid, for the time occupied in each dwelling. If they own the home, then they can claim only for the time they both owned and occupied the residence.

- True
- False

Question 8: Scholarships restricted and used for tuition and books do not influence the subtraction taken on Schedule SB, line 8, for tuition and fee expenses.

- True
- False

Question 9: Homer and Marge can claim the amount on line 3c of the rent certificate as taxes on the Schedule H when box 3a is checked Yes.

- True
- False

Question 10: The amount of the medical care insurance subtraction on Schedule SB, line 6, will be equal to the amount of annual premiums indicated in column A of the Form 1095-A that the taxpayer received from the Marketplace.

- True
- False

Form **13614-C** (November 2024) Department of the Treasury - Internal Revenue Service
Intake/Interview and Quality Review Sheet OMB Number 1545-1964

You will need:

- Complete pages 1-6 of this form.
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return information.
- Picture ID (such as valid driver's license) for you and your spouse. If you have questions, ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
 HOMER M.I. STEWART 12/17/1983 SAFETY INSPECTOR

Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title
 MARGE M.I. STEWART 12/17/1989 STUDENT

Mailing address Apt # City State ZIP code
 555 SPRINGFIELD AVE JAMESVILLE WI 53548

Your telephone number Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 111-111-1111 111-111-1111

Check if you or your spouse were in 2024: Legally blind You Spouse No Spouse No

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund? If you have a balance due, how would you like to make your payment?

Direct deposit Check by mail Bank account IRS.gov Direct Pay

Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English? You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote? Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund? You Spouse No

As of December 31, 2024, what was your marital status? If married, were you married for all of 2024?

Never Married Married Widowed

Did you live with your spouse during any part of the last six months of 2024? Yes No

Divorced Legally Separated but not Divorced Widowed

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return? Yes No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

		Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)					
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support income	This person had less than \$5,050 of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
MAGGIE STEWART	12/08/2020	DAUGHTER	Y	Y	Y	N	N	N	N	Y	Y

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:

(To be completed by certified volunteer) Income to be included **Notes/Comments**

	<input type="checkbox"/> (B) W-2s	#	Exempt Interest Dividends of \$100
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/>		
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund	\$	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> (B) Alimony	\$	
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
<input type="checkbox"/> Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
<input type="checkbox"/> Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC	#	
	<input type="checkbox"/> 1099-NEC	#	
	<input type="checkbox"/> 1099-K	#	
	<input type="checkbox"/> Other income reported elsewhere		
	<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/>	(A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input checked="" type="checkbox"/>	(A) Taxes: state, local, real estate, sales, etc.		
<input type="checkbox"/>	(A) Medical, dental, prescription expenses	<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/>	(A) Charitable contributions		
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/>	(B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/>	(B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/>	(B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/>	(B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/>	(B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input checked="" type="checkbox"/>	(B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input checked="" type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/>	(A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/>	(A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/>	(A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/>	(A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/>	(A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/>	(A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A	
<input type="checkbox"/>	(B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/>	Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/>	(B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name HOMER STEWART	Social Security Number 211-00-0000	Date of Birth 12/17/1983	
Spouse's name MARGE STEWART	Social Security Number 021-00-0000	Date of Birth 12/17/1989	
Address 555 SPRINGFIELD AVE	Apt #	City JANESVILLE	State WI Zip 53548
Occupation SAFETY INSPECTOR	Spouse's Occupation STUDENT	Telephone Number (111) 111-1111	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? Taxpayer Spouse
 or permanently and totally disabled? Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home
MAGGIE STEWART	12/08/2020	388-00-0000	DAUGHTER	12

Does taxpayer qualify for: ▶ Dependent care credit (DC)? Yes No ▶ Earned income credit (EIC)? Yes No

Check the box next to **all types of income you received** in 2024:

Number of W-2s
1 _____

- Wages **W-2**
- Interest **1099INT**
- Dividends **1099DIV**
- State tax refund **1099G**
- Alimony - date of divorce _____
- Self-Employment (Schedule C-EZ)
- Capital gain **1099B**
- IRA distributions **1099R**
- Pension/annuity **1099R, RRB-1099, RRB-1099R**
- Unemployment Comp **1099G – Always needed**
- Social Security **1099SSA**
- Other Income **EXEMPT DIVIDENDS** _____

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____
 Student loan interest paid in 2024 \$ _____
 Child care expenses paid in 2024 \$ _____
Name of provider _____
 College tuition paid in 2024 \$ 10,853.00

Roth Regular
 \$2,500 Max
 Paid while you worked or looked for work.
Social Security or FEIN _____
 Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you **own your home** during 2024? Yes No If Yes, complete Schedule A worksheet.
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No If Yes, complete Form 5695.
 Did you make estimated tax payments in 2024? Federal _____ WI State _____

Wisconsin Income Tax Return Information

- 1. Health insurance paid during 2024 (**Post-Tax**)\$ 7,576.00 (line 4, WI Form 1)
- 2. Long term care insurance paid in 2024\$ _____ (line 4, WI Form 1)
Note: An adjustment must be made to Wisconsin itemized deduction credit for health and long term care insurance claimed here. Enter on Sch. SB
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ 7,333.00 (if Yes, line 4, WI Form 1, \$7,333 max)
Note: Form 1098-T should be submitted with Form W-RA if Homestead is claimed.
- 4. Rent paid during 2024\$ 4,000.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024\$ 2,389.00 (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged\$ 0.00 (line 20, WI Form 1)
- 7. Are you claiming Homestead Credit? Yes No\$ _____ (if Yes, line 30)

If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**

- Federal/State Disability in your name (SSI)\$ _____ (line 9b)
- Scholarships/fellowships/grants\$ 2,500.00 (line 9h)
- VA Benefits (Military compensation)\$ _____ (line 9h)
- Child Support\$ _____ (line 9i)
- Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received\$ _____ (line 9j)
- Kinship Care/Other public assistance\$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution BANK OF JANESVILLE Checking Savings

Routing # 666555444 Account # 111222333

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Reminders –

- If you are married and filing jointly, both spouses must be present to sign.
- We cannot prepare a return for married taxpayers’ filing separate returns.
- All information presented should be complete and accurate, we cannot prepare amended returns.
- Your Social Security Number must match your Social Security Number on all W-2s.
- Once your return is submitted electronically, it cannot be changed.
- If your return is “Rejected” for any reason, you will be contacted within five (5) business days.

22222		a Employee's social security number 211-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 39-XXXXXXX			1 Wages, tips, other compensation \$30,010.40		2 Federal income tax withheld \$1,410.52		
c Employer's name, address, and ZIP code MR BURNS POWER 624 KASPER DRIVE JANESVILLE WI 54545			3 Social security wages \$30,010.40		4 Social security tax withheld \$1,589.01		
			5 Medicare wages and tips \$30,010.40		6 Medicare tax withheld \$501.89		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial HOMER J STEWART		Last name 555 SPRINGFIELD AVE JANESVILLE WI 53545		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		14 Other		12a	
						12b	
						12c	
						12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
WI	036-XXXXXXXXXX	\$30,010.40	\$1,050.65				

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

2024

Department of the Treasury—Internal Revenue Service

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MATC - ROCK COUNTY 123 SCHOOL ROAD JANESVILLE WI 53548		1 Payments received for qualified tuition and related expenses \$ 10,853.00 2	OMB No. 1545-1574 2024 Form 1098-T	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
FILER'S employer identification no. 39-XXXXXXX	STUDENT'S TIN 021-00-XXXX	3		
STUDENT'S name MARGE STEWART		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 2,500.00	
Street address (including apt. no.) 555 SPRINGFIELD AVE		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code JANESVILLE WI 53548		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		

Form **1098-T**

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

Rent Certificate

2024

Wisconsin Department of Revenue

NOTE:

- Attach to Schedule H or H-EZ
- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



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

Legal last name STEWART	Legal first name HOMER	M.I.	Social security number 221-00-0000
Address of rental property (property must be in Wisconsin) 555 SPRINGFIELD AVE		City JANESVILLE	State | Zip WI | 53548

Time you actually lived at this address in 2024 **From** 0 1 0 1 **2024** **To** 0 8 3 1 **2024**
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 WIGGUM HOMES		Telephone number (608) 555-1111	
Address 555 RALPH DR		City JANESVILLE	State | Zip WI | 53548

- 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 2024 **3c** 295.00
- 4a** Total rent collected for this rental unit for 2024 - do NOT include amounts received directly from a governmental agency, Wisconsin rental assistance program payments, security deposits, or late fees **4a** 4000.00
- b** If monthly rent paid didn't change during 2024, enter monthly rent paid **4b** 500.00
- c** If monthly rent changed during 2024, enter rent paid for each month below. Do not include security deposits or late fees.
- Jan. .00 Feb. .00 Mar. .00 Apr. .00
- May .00 June .00 July .00 Aug. .00
- Sept. .00 Oct. .00 Nov. .00 Dec. .00
- 5a** Number of occupants in this rental unit – do NOT count spouse or children under 18 **5a** 1
- b** Renters, if line 5a is more than 1, did each occupant pay an equal share of living expenses? (if no, complete shared living expenses schedule on page 2) **5b** Yes No
- 6** This renter's share of total 2024 rent **6** 4000.00
- 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** 4000.00
- 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 <i>Ralph Wiggum</i>	Date 04/15/2025	Print name (must match signature) RALPH WIGGUM
---	---------------------------	--

I-0171

2024 Rent Certificate	Renter's name STEWART	Renter's SSN 221-00-0000	Page 2 of 2
Address of rental property 555 SPRINGFIELD AVE			

Shared Living Expenses Schedule – To be completed by renter **only** if line 5b on page one is “No.”

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	. . . . .
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 the applicable rent line of Schedule H or Schedule H-EZ	7	.00

Instructions for Renter (Claimant)

Complete all fields in the “Renter (Claimant)” section 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.

Note: Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number, complete line 5b if applicable, and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 5b on page 1 is “No.” All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

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 from all occupants for this unit for the time occupied by this renter in 2024. 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, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., or Wisconsin rental assistance program payments for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5a Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2024.

Line 5b Do not complete this line. This will be completed by the renter.

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.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 16, 2024: ch. 71, Wis. Stats.

Form **1095-A**

Health Insurance Marketplace Statement

VOID

OMB No. 1545-2232

Department of the Treasury
Internal Revenue Service

Do not attach to your tax return. Keep for your records.
Go to www.irs.gov/Form1095A for instructions and the latest information.

CORRECTED

2024

Part I Recipient Information

1 Marketplace identifier XX-XXXXXXX	2 Marketplace-assigned policy number XX-XXXXXXX	3 Policy issuer's name COMMON GROUND		
4 Recipient's name HOMER STEWART		5 Recipient's SSN 211-00-XXXX	6 Recipient's date of birth 12/17/83	
7 Recipient's spouse's name MARGE STEWART		8 Recipient's spouse's SSN 021-00-XXXX	9 Recipient's spouse's date of birth 12/17/89	
10 Policy start date 01/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment no.) 555 SPRINGFIELD AVENUE		
13 City or town JANESVILLE	14 State or province WI	15 Country and ZIP or foreign postal code 53548		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	HOMER STEWART	211-00-XXXX	12/17/83	01/01/20XX	12/31/20XX
17	MARGE STEWART	021-00-XXXX	12/17/89	01/01/20XX	12/31/20XX
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	\$1,426.95	\$1,102.36	\$795.64
22 February	\$1,426.95	\$1,102.36	\$795.64
23 March	\$1,426.95	\$1,102.36	\$795.64
24 April	\$1,426.95	\$1,102.36	\$795.64
25 May	\$1,426.95	\$1,102.36	\$795.64
26 June	\$1,426.95	\$1,102.36	\$795.64
27 July	\$1,426.95	\$1,102.36	\$795.64
28 August	\$1,426.95	\$1,102.36	\$795.64
29 September	\$1,426.95	\$1,102.36	\$795.64
30 October	\$1,426.95	\$1,102.36	\$795.64
31 November	\$1,426.95	\$1,102.36	\$795.64
32 December	\$1,426.95	\$1,102.36	\$795.64
33 Annual Totals	\$17,123.40	\$13,228.32	\$9,547.80

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (2024)

2024 Property Tax Bill

Real Estate STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2024

City of Janesville

Homer and Marge Stewart
555 Springfield Avenue
Janesville WI 53548

IMPORTANT: • Correspondence should refer to tax number.
• See reverse side for important information.
• Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

Legal Description
LTS7&8 EX W53FT BLK K ORIG
PLAT.
Acres .75

PARCEL # 00-00-00-0

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)
55,000	145,000	200,000	.8324	.0182784
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit
51,000	150,000	201,000		196.26

Taxing Jurisdiction	2023		2024		% Tax Change
	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Net Tax	Net Tax	
Rock County	25,872,712	29,440,077	435.16	410.16	-5.745
City of Janesville	256,245,921	277,592,085	954.06	986.22	3.371
Janesville School Dist	743,048,670	782,473,968	833.60	798.00	-4.271
MATC	30,413,456	30,574,893	101.88	104.77	2.837
Sewer Dist			154.33	160.81	4.199
Total	1,055,580.7	1,120,080.9	2479.03	2,459.96	-.769
	First Dollar Credit		73.76	71.46	-3.118
	Lottery & Gaming Credit		0.00	0.00	0
	Net Property Tax		2405.27	2388.50	-.697

Make Check Payable to:	Full Payment Due On or Before January 31	Net Property Tax 2388.50
City of Janesville Treasurer	\$ 2388.50	
PO Box 123	Or First Installment Due On or Before January 31	
	\$ 1195.00	
Second Installment Payment Payable To:	And Second Installment Due On Or Before July 31	
City of Janesville Treasurer	\$ 1193.5	
PO Box 123		

FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

For Informational
Purposes Only

Check For Billing Address Change

TOTAL DUE FOR FULL PAYMENT
PAY BY JANUARY 31 2025
▶ \$ 2388.50

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-686/2 (R. 4-24)

Section 5: Premium Tax Credit Only (EXPTC)

EXPTC-1: Gail Hudson Interview Notes

Gail Hudson (SSN: 022-00-XXXX) lost her insurance with her job in May and she purchased insurance through the Marketplace. At the time of the purchase, she estimated her monthly income for the remainder of the year was \$2,300 per month. Gail received a Form 1095-A showing a premium tax credit advanced payment of \$2,720. If Gail is due a refund, she wants it direct deposited in her checking account. If she has a balance due, she will mail in her payment.

Taxpayer wants to donate \$5 to each Wisconsin Form 1 donation and to become an organ donor.

Knowledge Questions

Question 1: The amount of medical premiums on Gail's Form W-2 in box 12 code DD can be used as a medical care insurance subtraction on Schedule SB, line 6.

True

False

Question 2: What step(s) are necessary to calculate the Schedule SB, line 6, medical care insurance subtraction for Gail's Marketplace insurance?

- a) Calculate the total net premium paid throughout the year by subtracting any advanced premium tax credit received from the total premium.
- b) Adjust the net medical premiums paid throughout the year for any premium tax credit adjustment on the federal Form 1040 or 1040-SR.
- c) The premium tax credit received has no effect on the Schedule SB, line 6, subtraction.
- d) Both a and b.

Question 3: U.S. savings bonds not used for education are exempt from federal taxation, but are taxable to Wisconsin.

True

False

Department of the Treasury - Internal Revenue Service

Form 13614-C (November 2024)

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer/preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov

Your first name (pronouns, optional) M.I. Last name Your date of birth Your job title
 GAIL HIDSON 04/16/1988 PROFESSIONAL

Spouse's first name (pronouns, optional) M.I. Last name Spouse's date of birth Spouse's job title

Mailing address Apt # City State ZIP code
 628 SCHOOL AVENUE 2B SHEBOYGAN WI 53083

Your telephone number Spouse's telephone number Email address (optional) Did you live or work in two or more states in 2024
 920-555-3131

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail Bank account

Split refund between accounts Other Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** If married, were you married for all of 2024 Yes No

Divorced **Legally Separated but not Divorced** **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

		Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)								
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of their income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included # Notes/Comments

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund \$ _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> (B) Alimony \$ _____	
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C # _____	
<input type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC # _____	
<input type="checkbox"/> (A) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-NEC # _____	
<input type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-K # _____	
<input type="checkbox"/> (A) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Other income reported elsewhere \$ _____	
<input type="checkbox"/> (B) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> (A) Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage interest		<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.			
<input checked="" type="checkbox"/> (A) Medical, dental, prescription expenses		<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input checked="" type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's refund available	

Taxpayer Information

Were you a resident of Wisconsin for ALL of 2024? Yes No
 Could another person claim you as a dependent? Yes No

Name GAIL HUDSON		Social Security Number 022-00-0000		Date of Birth 04/16/1988	
Spouse's name		Social Security Number		Date of Birth	
Address 628 SCHOOL AVENUE		Apt # 2B	City SHEBOYGAN		State WI
Occupation PROFESSIONAL		Spouse's Occupation		Zip 53083	
				Telephone Number (920) 555-3131	

On December 31, 2024, were you Single Married Head of household Widowed
 • If married, were you living with your spouse at any time during the last six months of the year? ... Yes No
 • If widowed, date of spouse's death (mm/dd/yyyy) _____

Are you (or your spouse) legally blind? ... Taxpayer Spouse
 or permanently and totally disabled? ... Taxpayer Spouse

List your children that you consider dependents and the names of others you provide support for. **Social security card is required for all dependents claimed.**

Name	Birth Date	Social Security Number	Relationship	Months Lived in Home

Does taxpayer qualify for: **Dependent care credit (DC)?** Yes No **Earned income credit (EIC)?** Yes No

Check the box next to **all types of income you received** in 2024:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Wages W-2 | <input type="checkbox"/> Capital gain 1099B |
| <input checked="" type="checkbox"/> Interest 1099INT | <input type="checkbox"/> IRA distributions 1099R |
| <input type="checkbox"/> Dividends 1099DIV | <input type="checkbox"/> Pension/annuity 1099R, RRB-1099, RRB-1099R |
| <input type="checkbox"/> State tax refund 1099G | <input type="checkbox"/> Unemployment Comp 1099G – Always needed |
| <input type="checkbox"/> Alimony - date of divorce _____ | <input type="checkbox"/> Social Security 1099SSA |
| <input type="checkbox"/> Self-Employment (Schedule C-EZ) | <input type="checkbox"/> Other Income _____ |

Number of W-2s 1

Adjustments to Income:

Contributions made to an IRA during 2024 \$ _____ Roth Regular
 Student loan interest paid in 2024 \$ _____ \$2,500 Max
 Child care expenses paid in 2024 \$ _____ Paid while you worked or looked for work.
Name of provider _____ **Social Security or FEIN** _____
 College tuition paid in 2024 \$ _____ Preparer must complete Form 8863.
 Taxpayer must provide Form 1098-T.

Did you receive a 1095-A, 1095-B, 1095-C Yes No
 Will you be claiming any Medical expenses or Charitable Contributions for 2024? Yes No *If Yes, complete Schedule A worksheet.*
 Did you **own your home** during 2024? Yes No *If Yes, complete Schedule A worksheet.*
 Did you participate in the first time homebuyer's program? Yes No
 Did you make any qualified residential energy improvements to your residence in 2024? . Yes No *If Yes, complete Form 5695.*

- 1. Health insurance paid during 2024 **(Post-Tax)**\$ 480.00 (line 4, WI Form
- 2. Long term care insurance paid in 2024\$ _____ (line 4, WI Form
Note: An adjustment must be made to Wisconsin itemized deduction credit
 for health and long term care insurance claimed here. Enter on Sch. ST
- 3. Was college tuition above paid to attend college in WI or MN? Yes No \$ _____ (if Yes, line 4,
Note: Form 1098-T should be submitted with Form W-RA if WI Form 1, \$7,333 r
 Homestead is claimed.
- 4. Rent paid during 2024\$ 12,000.00 (line 13a)
 • Was heat included in rent? Yes No
- 5. Property taxes paid in 2024\$ _____ (line 13b)
Note: If rent or property taxes are paid during the year taxpayer is eligible
 for a credit regardless of whether they are claiming Homestead credit.
- 6. Amount purchased out of state where sales tax was not charged\$ _____ (line 20, WI Form
- 7. Are you claiming Homestead Credit? Yes No\$ _____ (if Yes, line 30)
 If Yes, did you have any of the following? **Below entries need to be entered on WI Schedule H only.**
 Federal/State Disability in your name (SSI)\$ _____ (line 9b)
 Scholarships/fellowships/grants\$ _____ (line 9h)
 VA Benefits (Military compensation)\$ _____ (line 9h)
 Child Support\$ _____ (line 9i)
 Wisconsin Works (W2)/County Relief
 Number of months you did NOT receive _____
 Amount received\$ _____ (line 9j)
 Kinship Care/Other public assistance\$ _____ (line 9j)

Do you want your refund electronically deposited in your bank account? Yes No

Name of Institution BMO HARRIS Checking Savings

Routing # 071025661 Account # 00578965542

I understand that this is a free service provided by volunteers and the accuracy of my tax return is my responsibility. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that the information is complete and correct.

- Reminders –**
- If you are married and filing jointly, both spouses must be present to sign.
 - We cannot prepare a return for married taxpayers' filing separate returns.
 - All information presented should be complete and accurate, we cannot prepare amended returns.
 - Your Social Security Number must match your Social Security Number on all W-2s.
 - Once your return is submitted electronically, it cannot be changed.
 - If your return is "Rejected" for any reason, you will be contacted within five (5) business days.

22222		a Employee's social security number 022-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 10-XXXXXXX			1 Wages, tips, other compensation \$34,209.49	2 Federal income tax withheld \$105.86		
c Employer's name, address, and ZIP code LEGEND LARRY'S 733 PENNSYLVANIA AVE SHEBOYGAN WI 53081			3 Social security wages \$34,209.49	4 Social security tax withheld \$1,185.24		
			5 Medicare wages and tips \$34,209.49	6 Medicare tax withheld \$475.69		
			7 Social security tips	8 Allocated tips		
d Control number			9	10 Dependent care benefits		
e Employee's first name and initial GAIL HUDSON		Last name HUDSON		Suff.		
628 SCHOOL AVENUE SHEBOYGAN, WI 53803			11 Nonqualified plans		12a DD | \$1,986.29	
			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 036-XXXXXXXXXX	16 State wages, tips, etc. \$34,209.49	17 State income tax \$889.25	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

2024

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BANK MUTUAL 801 N 8TH STREET SHEBOYGAN WI 53081		Payer's RTN (optional)		OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year <u>2024</u>		Interest Income Copy 1 For State Tax Department
		1 Interest income \$ \$28.98				
		2 Early withdrawal penalty \$				
PAYER'S TIN 60-XXXXXXX		RECIPIENT'S TIN 022-00-XXXX		3 Interest on U.S. Savings Bonds and Treasury obligations \$ \$210.00		
RECIPIENT'S name GAIL HUDSON Street address (including apt. no.) 628 SCHOOL AVENUE City or town, state or province, country, and ZIP or foreign postal code SHEBOYGAN, WI 53083		4 Federal income tax withheld \$		5 Investment expenses \$		
		6 Foreign tax paid \$		7 Foreign country or U.S. territory		
		8 Tax-exempt interest \$		9 Specified private activity bond interest \$		
		10 Market discount \$		11 Bond premium \$		
		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State WI		16 State identification no. ----- \$
						17 State tax withheld ----- \$

Form **1099-INT** (Rev. 1-2024)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

Form **1095-A**

Health Insurance Marketplace Statement

VOID

OMB No. 1545-2232

Department of the Treasury
Internal Revenue Service

Do not attach to your tax return. Keep for your records.
Go to www.irs.gov/Form1095A for instructions and the latest information.

CORRECTED

2024

Part I Recipient Information

1 Marketplace identifier XX-XXXXXXX	2 Marketplace-assigned policy number XX-XXXXXXX	3 Policy issuer's name COMMON GROUND		
4 Recipient's name GAIL HUDSON		5 Recipient's SSN 022-00-XXXX	6 Recipient's date of birth 04/16/88	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 05/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment no.) 628 SCHOOL AVENUE		
13 City or town SHEBOYGAN	14 State or province WI	15 Country and ZIP or foreign postal code 53083		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	GAIL HUDSON	022-00-XXXX	04/16/88	05/01/20XX	12/31/20XX
17					
18					
19					
20					

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February			
23 March			
24 April			
25 May	\$400	\$415	\$340
26 June	\$400	\$415	\$340
27 July	\$400	\$415	\$340
28 August	\$400	\$415	\$340
29 September	\$400	\$415	\$340
30 October	\$400	\$415	\$340
31 November	\$400	\$415	\$340
32 December	\$400	\$415	\$340
33 Annual Totals	\$3,200	\$3,320	\$2,720

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703G

Form **1095-A** (2024)

Gail Hudson 628 School Ave, Apt. 2B Sheboygan, WI 53083	1234
	DATE _____
PAY TO THE ORDER OF _____	\$ _____
	_____ DOLLARS
BMO Harris; Sheboygan, WI 54981	
MEMO _____	
⑆071025661⑆ 00578965542⑆ 1234	

Section 6: Wisconsin Individual Tax Return Quiz

Indicate all correct answers

1. Which of the following is an available filing status for Wisconsin?
 - a) Single
 - b) Head of household
 - c) Qualifying widow(er)
 - d) Married filing jointly
 - e) Married filing separate

2. A taxpayer's mailing address will correctly determine the city, village or township for Wisconsin.
 - a) Always
 - b) Sometimes
 - c) Never

3. A Wisconsin state tax refund is always taxable the following year on a Wisconsin return.

True

False

4. If properly entered on the federal interest worksheet, United States government interest on savings bonds will carry to Form 1, Schedule SB.

True

False

5. Which of the following are subtractions from income for Wisconsin?
 - a) Pre-tax health insurance premiums
 - b) After-tax health insurance premiums
 - c) Life insurance premiums
 - d) Long-term care insurance premiums

6. The homestead credit is a refundable credit based on a sliding scale between household income and housing cost.

True

False

7. Which of the following are included in household income for homestead credit?
 - a) Nontaxable life insurance proceeds
 - b) Nontaxable foster care payments
 - c) Veteran benefits
 - d) Adoption assistance

8. Which of the following can be used to verify property tax and rent expense for homestead credit?

- a) Tax-year rent certificate, properly completed, clean and signed
- b) Prior year property taxes paid in the current tax year
- c) Tax-year property tax bill
- d) Receipt showing paid tax-year property taxes

9. The gain on a primary residence sale must be included in the household income for homestead credit, even if it was excluded for federal purposes.

True

False

10. Which credits require an adjustment if the taxpayer's property is their primary residence, is more than one acre and not part of a farm?

- a) School property tax credit
- b) Veterans and surviving spouses' property tax credit
- c) Homestead credit
- d) Both b and c
- e) a, b, and c

11. If a taxpayer rents a mobile or manufactured home and land as their primary residence, and paid personal property taxes and real estate taxes to the landlord, those amounts will be claimed as taxes on line 13 of Schedule H.

True

False

12. What items can be claimed as property taxes on Schedule H?

- a) Unpaid personal property taxes for a mobile home the taxpayer owns.
- b) Unpaid real estate taxes for land owned by a taxpayer who rented the mobile home it sits on.
- c) Municipal fees paid to the municipality or landowner, if rented.
- d) Both a and b.
- e) All of the above.

13. A taxpayer who paid rent to a rental company that was exempt from property taxes and made payments in lieu of property taxes may claim the rent paid for homestead credit.

True

False

14. A deduction of \$_____ is taken against household income on homestead credit Schedule H for each dependent claimed on the tax return.

15. Supplemental security income payments to a taxpayer's children younger than 18 years must be included in household income for homestead credit.

True

False

Section 6: Wisconsin Individual Tax Return Quiz

16. A husband and wife count as one occupant on the rent certificate for homestead credit.

True

False

17. What items may be included in the tuition and fee expenses deduction?

a) Online courses from a school located outside Wisconsin qualifying as a university, technical college or a school approved through the Educational Approval Program, if taken while the taxpayer resides in Wisconsin.

b) Books for classes taken at a college in Wisconsin.

c) A course taken at a technical college to learn plumbing.

d) A course taken at a retail hardware store to attend a session on kitchen installation.

e) Tuition paid for pre-school, elementary or high schools in Wisconsin.

f) All of the above.

18. A homestead credit note should be completed for which of the following?

a) Nontaxable repaid amounts

b) Taxpayer's household income is less than the amount needed to pay the rent/property taxes and other living expenses.

c) Address on the property tax bill is different than the taxpayer's address on the Schedule H.

d) Both a and b.

e) All of the above.

19. If the taxpayer moved during the year and had to double-up one month on rent (i.e., she has 13 months of rent paid), she can claim the full amount of rent paid for the 13 months for homestead and the school property tax credits.

True

False

20. If a taxpayer wants to claim more than their proportionate share of the rent (for example, there are three occupants and the claimant wants to claim more than 1/3 of the rent), the shared living expenses schedule on page 2 of the rent certificate must be completed.

True

False

21. Does a taxpayer who pays an equal share of living expenses have to fill out the shared living expense schedule?

Yes

No

22. The amount calculated on the shared living expenses schedule for claimant's claiming more than their proportionate share of the rent, may be used for the school property tax credit.

True

False

23. If a landlord will not sign the rent certificate, the taxpayer should do which of the following?

- a) Check the box indicating the landlord will not sign the rent certificate.
- b) Attach copies of all cancelled rent checks (front and back) or bank money orders to verify the rent claimed.
- c) Sign the rent certificate in the landlord section.
- d) Both a and b.
- e) Both a and c.

24. If a taxpayer uses the standard mileage rate on a federal Schedule C and the adjusted basis of the vehicle has reached zero, include the allowable depreciation portion of the standard mileage rate as an addback to income on line 11h of Schedule H.

True

False

25. For homestead credit, you should always use the tax year being processed property tax bill, whether paid or not.

True

False

26. For school property tax credit, you can only claim property taxes that were paid for the current tax year in the current tax year and not taxes paid in the current tax year for prior years.

True

False

27. Which of the following documents are acceptable as documentation of eligibility for homestead credit for taxpayers who are younger than age 62 at the end of the tax year and have no earned income?

- a) Statement from Veteran's Administration certifying the taxpayer receives disability benefits due to 100 percent disability.
- b) Document from Social Security Administration stating date disability began.
- c) Statement from licensed physician stating beginning date of disability, unable to engage in any substantial gainful activity and whether disability is permanent or temporary.
- d) Statement from nurse indicating you are disabled and unable to work
- e) All of the above

28. For a married filing joint return, if one spouse is older than 62 and the other spouse is not disabled, does not have earned income, and is younger than 62, the couple is not eligible for homestead credit.

True

False

29. A medical care insurance subtraction on Schedule SB, line 6, is available for all of the following except:

Section 6: Wisconsin Individual Tax Return Quiz

- a) COBRA medical insurance premiums paid by the taxpayer with a personal check.
 - b) Medicare insurance premiums paid by the taxpayer.
 - c) Net Marketplace insurance premiums paid after reconciling for any premium tax credit received.
 - d) Amount of medical insurance premiums shown as code DD in Box 12 of a Form W-2.
30. Military & Uniformed Services Retirement benefits taxed on the federal form need to be entered as a subtraction for Wisconsin since they are not taxable for Wisconsin income tax purposes.
- True
False
31. A Schedule PS must be prepared for taxpayers who are claiming the private school tuition subtraction.
- True
False
32. Both federal and Wisconsin personal/dependency exemptions now equal zero.
- True
False
33. Which of the following subtractions can reduce household income for homestead credit?
- a) Tuition and fee expenses
 - b) Medical care insurance premiums
 - c) Child and dependent care expenses
 - d) All of the above
34. The retirement income exclusion subtraction must be taken prior to any medical care insurance subtraction. Not taking the subtraction before the medical care insurance subtraction could result in an excess homestead credit refund.
- True
False
35. Third-party sick pay shown on the taxpayer's Form W-2 in Box 12 as code J must be included in household income for homestead.
- True
False
36. For taxpayers filing as single, head of household, or married filing joint, the maximum capital loss deduction for federal and Wisconsin purposes is \$3,000..
- True
False

Answers on page WIQ-A-1.0

Section 7: Answer Key - Knowledge Questions

EXR-1: Peanut Farmer

1. False. The shared living expense schedule needs to be completed if the taxpayer is claiming more than his/her proportionate share of the rent.
2. True: Rent paid for occupancy only is based on the shared living expense schedule for multiple occupants. Bucky would need to complete the shared living expense worksheet to complement what Peanut indicated.
3. Taxpayers can go back an “extra year” to 2020 for homestead credit claims. TaxSlayer does not provide software for the fourth year back; therefore, you should direct the taxpayer to either use another third-party software or file on paper.
4. False. Peanut does not have any qualifying children for federal earned income credit (EIC); therefore, she does not qualify for Wisconsin EIC.

EXR-2: Jackson Wright

1. See attached Wisconsin Works (W-2 Payments) TaxSlayer tutorial. Note: Print screens are reflective of TaxSlayer software, as of 11/12/19.
2. Refer to homestead notes attachment in VITA Training Guide. Check the boxes for the following items and add required notes and explanations:
 11. Very little or no household income: Add a note indicating Jackson received food stamps and used savings to pay his living expenses and rent. 19. Claimant moved during the year. Add a note indicating Jackson and his daughter lived with his parents at 425 N Any Street in Menasha, Wisconsin from 1/1/XX through 7/15/xx and did not pay rent during those months. He and his daughter moved and paid rent at 3456 N South Street in Madison, Wisconsin from 7/15/xx to 12/31/XX. 20. Fewer than 12 months of property taxes and/or rent are claimed. Explanation was already provided above, but you should check the box.
3. No, Jackson cannot file a federal return because he has no adjusted gross income (AGI). Returns without an AGI cannot be e-filed. Check the box on the e-file screen indicating “state only.” You still need to choose a federal filing option even though you are not filing a federal return.
4. False. You reduce rent and/or taxes for one-twelfth for each month Wisconsin Works is received.
5. e. Both a and c. Both options will provide information concerning the actual annual amount of SSI Jackson received

EXR-3: Poppy Small

1. False. Poppy can only split the refund on the federal return. Her Wisconsin refund will go to whatever account is listed first on Form 8888.
2. a. Poppy's daughters are her dependents and qualify for the \$500 per dependent subtraction on line 12b, which totals \$1,500.
3. b. The amount subtracted (code D in box 12) from Poppy's wages in box 1 was automatically added back to line 9e as income by the software.
4. False. Poppy must have qualifying children for EIC to claim Wisconsin EIC.
5. True. Poppy will receive 34 percent of her federal EIC since she has three qualifying children for EIC.
6. False. Gift and voluntary support payments do not need to be included in household income.

EXR-4: Red and White Wiworks

1. False. Red must add her Wisconsin Works income, regardless of the amount, to the household income for homestead credit. In addition, the rent factor (not to exceed \$1,460) will decrease by 4/12 per Schedule 3 for the four months of W-2 payments he received.
2. False. A taxpayer should not include their children's Social Security or supplemental security income payments in household income.
3. d. Both b and c. Attach a homestead note as follows:
 - Check Box for Item 11. Very low or no household income.
 - Add required notes and explanations stating that they used their savings and Gold's SSI to pay rent and other living expenses.
4. False. The \$400 per month limitation applies to county relief payments, not Wisconsin Works payments. Wisconsin Works (W-2) payments of any amount in any given month will reduce rent by one-twelfth and must be added in total to homestead household Income.

EXR-5: Football Sunday

1. b. The supplemental security income payments are only entered in the homestead household income screen.
2. True. Since Football does not have a federal adjusted gross income so she cannot e-file a federal return. You must select the state only box in the e-file screen of TaxSlayer and choose a federal filing option, even though she will not file a federal form.
3. True. A taxpayer can only include rent paid for property exempt from property taxes if the property is owned and operated by a municipal housing authority created under sec. 66.1201, Wis. Stats., that makes payments in lieu of property taxes to the municipality.
4. d. Medical premiums cannot reduce a taxpayer's Wisconsin income below zero, so there is no effect on household income for the medical premiums in this case.
5. False. Because Football was 62 by December 31, she does not need to meet the conditions for earned income or disabled to claim homestead credit.

EXR-6: Fox Saturday

1. Yes, certain subtractions such as medical care insurance premiums (Schedule SB, line 6) tuition and fee expenses (Schedule SB, line 8) and the \$500 subtraction per dependent, can sometimes reduce a taxpayer's federal AGI below the \$24,679 household income threshold for homestead credit.
2. No, the Child and Dependent Care Tax Credit has no effect on the homestead credit beginning in 2022.
3. False. Only current-year unemployment repayments can be subtracted from current year unemployment received. Enter the unemployment received and any current tax year repayments on the federal input screens. The software will net the amounts and calculate any adjustments for Wisconsin. If the taxpayer has a prior-year repayment of \$3,000 or less, these amounts are no longer allowed for federal or Wisconsin. If a prior-year repayment exceeds \$3,000, it may be out-of-scope. See your site coordinator if you have a prior-year unemployment repayment.

Note: You will need to ask the taxpayer what year the repayment applies to as the Form 1099-G does not

provide this information. If the taxpayer is unsure, they can contact the Wisconsin Department of Workforce Development.

4. f. a, b and c. Fox should complete all sections of the rent certificate apart from signing the certificate. Only a landlord should sign a rent certificate. She must also provide documentation for proof of the rent paid.
5. False, you may not claim a subtraction for tuition paid with certain tax-free funds, such as nontaxable scholarships and grants or amounts withdrawn from college savings or college tuition and expense programs.
6. False, household income needs to include nontaxable scholarships, fellowships, and/or grants

EXR-7: Game Time

1. e. Both c and d. (2021 Wis. Act 157), increases the capital loss deduction limitation to \$3,000 (\$1,500 for married persons filing separately) for individuals starting in tax year 2023.
2. True. Gains and losses from sales or other dispositions of capital assets are reportable for Wisconsin and federal income tax purposes. However, differences exist in the manner Wisconsin and federal law treat such income and loss. Federal rules allow for maximum of \$3,000 per year in capital losses, whereas Wisconsin was limited to maximum of \$500 per year for capital losses through tax the end of tax year 2022. Consequently, the federal loss carryforward can become exhausted before the Wisconsin capital loss carryforward is exhausted. If the Wisconsin loss is more than the gain, up to \$500 of the excess loss is allowed as a deduction against other income in 2022 and prior. Capital losses more than the amount of the allowable loss may be carried over and used in later years.
3. False. Game has non-taxable deferred compensation of \$889. We cannot simply add up his income items because the deferred compensation must be added to the homestead credit.
4. False. Game's household income items are his Form W-2 (\$14,111), ordinary dividends (\$1,666) dividend capital gain (\$199), long-term gains (\$3,955) and deferred compensation (\$889). So, his total household income should be \$20,820.
5. Game's s disqualified loss is equal to \$5,094, which is the \$4,154 short-term net losses offset by long-term net gains plus the \$940 loss allowed in WI income that is not from carryover.
6. Game had a \$4,382 short-term capital loss carryforward from last year applied to his short-term income on line 7 of Schedule WD, which resulted in \$2,060 of short-term capital loss carryforward being used in calculating his Wisconsin income. In this case, the capital loss carryforward was not automatically added to household income on line 11e, so you will need to manually enter the figure in the household income screen. In most cases, the software takes care of the addback. Be sure to check the entry was made when necessary and that the correct household income is reported for the Schedule H.

EXP-1: Leonard and Marge Newowner

1. d. Some sites prefer that you enter the net property taxes paid for the principal residence on Schedule A. This amount will then flow automatically to the school property tax credit for Wisconsin. If you do not enter the property taxes on Schedule A, you could use the adjustments screen for the school property tax to enter the amount.

Note: If a taxpayer has a principal residence and a vacation property, and is itemizing, you must enter the principal residence and vacation property taxes in the real estate taxes on Schedule A and back out the amount of the vacation property as an adjustment in the Wisconsin school property tax credit screen.

2. e. Both b and c. Schedule 1 must be completed to prorate the taxes to one acre, based on the land's assessed value. The questions regarding homeowners also need to be answered correctly, indicating that homestead is on more than one acre and not part of a farm.

EXP-2: Reece Parks

1. b. The amount of net property taxes, regardless of whether it's paid, is the amount used for homestead credit (ignoring the acreage limitation).
2. c. Reece is not eligible to include the assessment payment of \$190 in her first installment for the school property tax credit, so the amount is \$820, which is \$1,010 minus \$190
3. b. Reece has two Wisconsin EIC eligible children, so the percentage of federal EIC for Wisconsin is 11 percent.
4. True. Reece would be eligible to take Wisconsin retirement income exclusion, since she is over the age of 65 as of December 31 of the tax year. However, the retirement income exclusion subtraction is optional starting in 2021 and will be added back in-full to the household income for homestead credit. It may not be beneficial to take the subtraction if taxpayer has a subtraction from Wisconsin income such as medical care insurance that may reduce household income with no addback.

EXP-3: Jane Veteran

1. c. Veterans and surviving spouses' property tax credit. Both the school property tax credit (taxes paid) and homestead credit (taxes assessed) only return a percentage of the applicable taxes to a taxpayer. The school property tax credit is about 12% of the taxes paid, up to \$300 of credit. The homestead credit is 80% of the allowable tax/rent credit after accounting for any income phaseout.
2. d. All the above.
3. d. All the above. Many times, taxpayers do not realize they may be eligible for this refundable credit. If they answer positively to the above items, refer to the Form 1 instructions for a complete list of requirements for this credit. A taxpayer can call the veteran's office where they receive disability benefits to obtain a certification letter indicating eligibility. Depending on the date of the disability, they may also be able to go back and get four more years in addition to the current tax year. For example, the property taxes paid in 2020 could be claimed until April 15, 2025.
4. d. Both a and b. Review the requirements in the Form 1 instruction booklet and contact the Veterans Affairs (VA) office if they believe they are eligible. Returns submitted without proper documentation, including a certification letter from the VA and proof of payment of the taxes, will not receive the credit.
5. True. The taxpayer has until April 15, 2025, to file a 2020 tax return to claim the credit.
6. False. The taxpayer can only receive the credit if the taxes were paid.

Note: The taxpayer will be claiming the tax year paid. For example, if the taxpayer paid their 2023 taxes in 2024, the return for 2024 will contain their 2023 tax payment (exclusive of any assessments, services).
7. True. Unlike the homestead credit, which is limited based on income, the veterans and surviving spouses' property tax credit has no income limitation.
8. False. Taxpayers cannot claim the school property tax credit or the Wisconsin homestead credit if they are already claiming the veterans and surviving spouses' property tax credit.
9. True. The taxpayer will be claiming the tax in the year paid. For example, if the taxpayer paid their 2023 and 2024 taxes in 2024, the return for 2024 will contain their 2023 and 2024 tax payments (exclusive of any assessments, services).

EXP-4: Gavin and Izzy Bragg

1. True. The software adjusted the unemployment that is taxable for Wisconsin, per the worksheet in the Form 1 instruction booklet.
2. True. The software added back the non-taxable unemployment subtracted on page 1 of Form 1.
3. False. Gavin and Izzy have a disqualified loss for the long-term sale of Magic stuff stock.
4. \$2,200. The disqualified loss is equal to the long-term loss of on the sale of Magic stuff stock.
5. False, Because Gavin is at least age 62, they do not need to meet either condition for earned income or disability to claim homestead credit.

EXP-5: Max James

1. True. Regardless of who pays or will pay all the taxes, Max can only claim half of them—her ownership percentage—as property taxes on line 13.
2. a. If Max's brother was not living with her and she is going to pay all the taxes, she can claim half as property taxes and half as rent.
3. e. These questions are where you will: a. Indicate her ownership percentage as 50 percent b. Indicate amount of net property taxes she paid or will pay c. Check the box that all owners occupied the home d. check the box that she will pay all the property taxes.
4. e. \$675. Max's share of the property taxes is \$675 from the home they purchased and lived in on May 1, 2024. You would need to adjust taxes to one acre of land of \$2,016 then prorate the taxes to for the time they owned and lived at the property ($\$2,016 \times (245 \text{ days} / 366 \text{ days}) \times 50\%$ ownership share).
5. c. 398. Max's share of the property taxes for the home that was sold was \$398 ($1000 \text{ taxes} \times (121 \text{ days} / 152 \text{ days}) \times 50\%$). You would need to prorate the \$1,000 of taxes allocated to the sellers for the time they live at property, which was 121 days and adjust for Max's ownership share of 50%.
6. True. Enter the amounts for these items in full exactly as they appear on the tax bill. Do not prorate these items based on Max's ownership percentage.
7. True. Because her brother lived in the home with her, Max cannot claim more than \$1,008 in property taxes for school property tax credit even if she pays an amount greater than half. If her brother had not lived in the home with her and she paid all the taxes in the tax year, she could claim half as property taxes and half as rent (heat included) the same as would apply for the homestead credit in that situation.
8. True. Check item 12 (ownership of property document is attached) in the homestead credit notes. Attach a copy of the document showing Max's ownership percentage. For any taxpayer, the document could be a deed, land contract, divorce judgment, final judgment in an estate or trust instrument. If Wisconsin DOR previously received this document, you do not need to re-file it.

EXPR-1: Tanya Trailer

1. True. The key question is, does the taxpayer own or rent the property used as their primary residence to determine whether property taxes or rent will apply.
2. True.
3. d. Both a and b. The Form SSA-1099 does not need to be submitted but is appreciated. The following items need to be submitted to the Wisconsin DOR within 48 hours of an accepted Wisconsin return: forms W-2, W-2G, 1099-Misc, 1099-R and 1098-T, original rent certificate(s), tax bill(s), legal documents, and statements (ex: Closing). Attach a copy of Schedule GL, if using electronic software that does not submit the Schedule GL as part of the electronic return.

EXPR-2: Homer and Marge Stewart

1. b. U.S. savings bonds not used for education are taxable to federal and exempt from Wisconsin tax.
2. True. Use the appropriate interest/dividend federal entry screen to enter any Wisconsin adjustments to U.S. savings bonds or tax-exempt interest.
3. d. Both a and c. Tax-exempt interest is always exempt from federal taxation. Depending on the interest source, it may or may not be taxable to Wisconsin per the Schedule AD instructions. Broker statements may also include a summary page, which indicates what portion may be exempt from Wisconsin taxation as well.
4. False. The capital gain is included in the investment income threshold for EIC in determining whether Homer and Marge qualify for EIC.
5. b. Only taxpayers with EIC qualifying children may claim Wisconsin EIC. The credit is based on a percentage of Federal EIC: • 4 percent for one qualifying child • 11 percent for two qualifying children • 34 percent for three or more qualifying children, and the software automatically calculates and makes the entry for Wisconsin EIC.
6. False. Homer and Marge can only claim rent for the time they occupied the rental unit as their primary residence.
7. True. Taxpayers can only use the prorated portion for rent and property taxes for time occupied, and for property taxes it can include only the time both owned and occupied. They cannot claim more than 12 months of rent and property taxes.
8. False. Scholarships restricted to tuition must be subtracted from tuition when calculating the tuition and fee expenses (08) subtraction on Schedule SB.
9. False. Allow the amount on line 3c as rent (heat not included) if line 3a for "Home?" is answered "Yes".
- 10: False. The amount of premiums in Column A of Form 1095-A needs to be adjusted for any advanced premium credit received on the Form 1095-A in Column C as well as any additional amount received/ repaid on the Form 8962. A worksheet is available in the Form 1 booklet as well as on the back of the Wisconsin Information Sheet.

Note: The allowable subtraction is limited to \$7,333 per student for tuition.

Pro-Rated Rent and Property Taxes for Homestead Credit

TaxSlayer does not automatically calculate the prorated amounts.

Property taxes: \$1,397 ($\$2,388.50 \times (214 \text{ days}/366 \text{ days})$)

Rent: $\$500/\text{month} \times 5 \text{ months (Jan 1 - May 31)} = \$2,500$

Mobile home taxes: 184 ($295 \times (152 \text{ days} / 244 \text{ days})$)

For homestead credit, the software pulls the figures from the rent certificate and property tax bill.

You will need to force the correct numbers by entering a negative -1,316 for "rent heat included" and negative -992 for "property taxes" in the Adjustments Section.

EXPTC-1: Gail Hudson

1. False. Code DD – Cost of employer-provided health insurance is for informational purposes only. It does not reflect the amount of post-tax premiums paid by the employee and cannot be used as a subtraction.
2. d. Both a and b. Any premium tax credit received in advance plus any additional premium tax credit received or repaid after the reconciliation on the federal Form 8962 must be included in the calculation of net post-tax medical premiums paid by the taxpayer on Schedule SB, line 6. You may use the worksheet on the back of the Wisconsin information sheet to calculate the amount of premiums to subtract on Schedule SB, line 6.
3. False. U.S. savings bonds not used for education are taxable for federal and exempt for Wisconsin taxation.

Section 8: Answer Key - Wisconsin Individual Tax Return Quiz

1. a, b, d and e. Qualifying widower falls under the head of household filing status for Wisconsin. The taxpayer receives the higher married filing joint standard deduction for federal but the lower head of household standard deduction for Wisconsin.
2. b. For example: A taxpayer's address may be Menasha; however, they could be residing in the Village of Fox Crossing.
3. False.
4. True. United States government interest will be taxed for federal and subtracted from Wisconsin income, if entered properly on the federal interest/dividend screen. In addition to entering the amount of U.S. savings bonds interest taxable to federal in Box 3, you will also need to enter the amount of savings bonds interest to subtract from the state and select Wisconsin.
5. b and d. Life insurance premiums and pre-tax health insurance premiums are not a subtraction from Wisconsin income.
6. True. The homestead credit is a refundable credit. Refundable tax credits can reduce the taxpayer's tax liability below zero and allow them to receive a tax refund.
7. c and d. Nontaxable life insurance proceeds and nontaxable foster care payments do not need to be included in household income.
8. a and c. Property taxes do not need to be paid for homestead credit purposes. You should also use the current tax year being processed (ex: the 2024 tax bill due in 2025 for 2024 tax return), whether paid or not to process the homestead credit.
9. True. Complete the Schedule GL to include the gain with the homestead credit household income.
10. d. Both B and C. The school property tax credit does not require an adjustment if the property is more than one acre and not part of a farm.
11. False. Amounts paid for rent of a principal residence and lot are eligible rent for the homestead credit.
12. d. both a and b. Personal and real estate taxes do not need to be paid in order to claim homestead credit. If the taxpayer owns the mobile home, municipal fees can also be claimed as property taxes.
13. False. If a property is exempt from property taxes, a taxpayer may only claim the rent if it is a sec 66.1201 municipal housing authority that makes payments in lieu of property taxes.
14. \$500.
15. False.
16. True. A husband and wife count as one occupant.
17. a, b and c. Courses for plumbing taken at a technical college count toward tuition and fees, whereas fees paid to a retail store do not qualify because the store is not an educational institution. The cost of books required to be paid to the school to attend the class. In this case, the books are considered a mandatory student fee. Tuition paid for elementary, starting with kindergarten, and post-secondary high schools may be eligible for the private school tuition subtraction. A Schedule PS is completed for these expenses.
18. e. All of the above.

19. False. A taxpayer can only claim up to 12 months of rent for the apartment occupied as their primary residence.
20. True.
21. No. A taxpayer can check the Yes box on line 5b of the rent certificate.
22. False. The amount of rent for the school property tax credit should be what the taxpayer actually paid and not the amount calculated on the shared living expense worksheet.
23. d. Both a and b. The taxpayer should not sign a rent certificate.
24. False. Homestead note 5 (Adjusted basis of car or truck reached zero using standard mileage rate) should be checked
25. True.
26. False. Whatever is paid for net property taxes—excluding delinquent interest, assessments, recycling or other extra charges—in the current tax year can be included for the school property tax credit.
- 27.a, b, and c.
28. False. Only one spouse needs to meet an age requirement.
29. d. The amount of medical insurance premiums shown as a code DD in box 12 is informational only and includes the portion paid by the employer and what the employee paid, whether pre- or post-tax. Since only post-tax medical premiums paid by the employee can be taken as a Schedule SB, line 6, subtraction, this amount cannot be used.
30. True. All military benefits are not taxed for Wisconsin.
31. True.
32. False. Federal personal/dependency exemptions equal zero; however, Wisconsin has a \$700 personal and dependency exemption amount plus \$250 for taxpayer and/or spouse if 65 years old or older.
33. a and b . Starting in 2022 you can no longer deduct child and dependent care expenses, but they may be used to claim Wisconsin's additional child and dependent care credit.
34. False. The retirement income exclusion subtraction is optional starting in 2021. However, the retirement income exclusion subtraction must be taken on 2020 and prior homestead credit claims. It will be added back in-full to the household income for homestead credit, whereas the medical care insurance subtraction may reduce household income with no addback.
35. True.
36. True. The maximum deduction for a net capital loss has increased from \$500 to \$3,000 for most taxpayers starting in 2023. For taxpayers who are married and file separately, the maximum deduction is \$1,500.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 22, 2025: ch. 71, Wis. Stats., and chs. Tax 1, 2, 3, and 14, Wis. Adm. Code.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Number: 100244

Section 9 - Contact Information

For VITA/TCE Site Coordinators Only

Email: dorvita@wisconsin.gov

Phone: 608-266-2696

Outreach Coordinator - Juan Carlos Reyes

Email: juan.reyes@wisconsin.gov

Phone: 608-261-5236

Addresses to Mail Returns

Note: Electronic filing is free, secure and accurate. A paper return can take up to 12 weeks to process.

WI Form	Refund / Separate Payment	Payment Enclosed with Return
Form 1 or Form 1NPR (Cannot include Schedule H)	Wisconsin Department of Revenue PO Box 59 Madison, WI 53785-0001	Wisconsin Department of Revenue PO Box 268 Madison, WI 53790-0001
Homestead Credit (includes all returns with Schedule H attached)	Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001	Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001
Form WRA and attachments for electronic filing requirement		PO Box 8977 Madison, WI 53708-8977
Electronic Return Payments		Electronic Return Payments Wisconsin Department of Revenue PO Box 3028 Milwaukee, WI 53201-3028
IRS Form	Refund / Separate Payment	Payment Enclosed with Return
Form 1040	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
