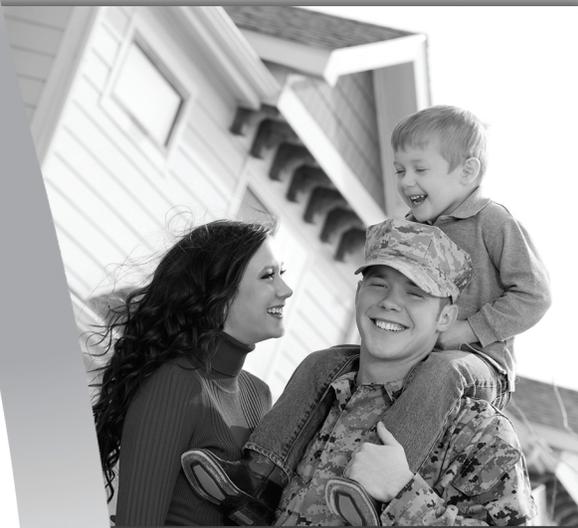


Tax Year 2016 VITA/TCE Training Manual

Wisconsin Tax Law Information



Wisconsin Department of

Revenue

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About this manual

This manual is divided into eight sections. The information provided is meant to assist you while preparing taxes through the VITA/TCE program.

This manual is designed to:

- Be a supplement to Wisconsin Form 1 and Schedule H booklets
- Give interpretations of laws enacted by the Wisconsin Legislature as of November 1, 2016

This manual is not designed to:

- Include laws enacted after November 1, 2016. New rules and court decisions may change the interpretations in this manual.

Additional information:

- All information in the exercises included in this manual are not real. Any resemblance to an actual person or to that person's tax return is coincidental.
- Volunteers will not provide assistance to individuals who are married but filing separate returns

Thank You!



Dear Volunteer:

On behalf of the Wisconsin Department of Revenue, I want to thank you for your dedicated service to our taxpayers through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs.

You assure that our military personnel, veterans, seniors and lower-income taxpayers receive valuable free tax preparation services. As a volunteer tax preparer, you make an extraordinary difference with our taxpayers.

Your assistance helps Wisconsin continue to be a leader in the electronic transmission of tax services through the federal e-file program, which we are extremely proud to support.

Thank you for sharing your time and service to Wisconsin taxpayers.

Sincerely,

A handwritten signature in cursive script that reads "Richard G. Chandler".

Richard G. Chandler
Secretary of Revenue



Section 1 - What's New for the 2016 Tax Year?

Wisconsin Tax Processing Update

ID Verification Documents (electronic)

- Taxpayers that receive a letter requesting identity documents can submit them electronically.

Form W-RA (paper)

- Don't send Form W-RA with paper Wisconsin returns. Sending Form W-RA for non-electronic returns delays processing and refunds.
- Must be sent within 48 hours of state acknowledgement of electronic filing.
- Refunds from electronic returns may not complete processing until the Department of Revenue receives the W-RA and attachments.
- Documents for multiple taxpayers may be sent in one envelope. Make sure to keep each taxpayer's information separate.

Form W-RA (electronic)

- You may transmit this data through *My Tax Account*
 - » Follow the instructions at tap.revenue.wi.gov/services

Section 2 - Preparing the 2016 Wisconsin Form 1 Income Tax Return

Quick Tips

Filing status

- Wisconsin filing status for VITA/TCE returns will be the same as federal, with the exception of “Qualifying Widower”
- Federal “Qualifying Widower” will qualify as “Head of Household” for Wisconsin income tax purposes

Tax district

- The mailing address may not be the same as the actual location of the property
- There are ten high school districts that are “union high schools” and the number of the elementary districts must be used
 - » The elementary school districts are listed at the bottom

General information

- Wisconsin capital loss carryforward must be entered on line 7 or line 16 of the Wisconsin Schedule WD
- Always check to see that desired credits are shown on the printed return prior to transmitting the taxpayer’s return
- There is no deduction/adjustment for gambling losses in Wisconsin. Wisconsin uses the session method to determine the net gains taxable to Wisconsin.
- If an e-filed return is reviewed by the department, it may take up to 12 weeks to process

Estimated tax payments

- If estimated tax payments claimed on return do not match estimated tax payments per Department of Revenue records, an e-filed return will reject and a paper return will suspend
- To check payments and avoid delays in processing, preparers should use the look-up application at revenue.wi.gov/taxprofessionals. The look-up lists payments made and scheduled.

1 Wisconsin income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year

Check here if an amended return beginning _____, 2016 ending _____, 20____.

Note

DO NOT STAPLE
See page 6 before assembling return

Your legal last name	Legal first name	M.I.	Your social security number
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 11.		Apt. no.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> _____ County of <input type="checkbox"/> _____ School district number See page 57 _____ Special conditions <input type="checkbox"/> _____
City or post office	State	Zip code	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 12). Also, check here if married... <input type="checkbox"/> If married, fill in spouse's SSN above and full name here <input type="checkbox"/>			
Legal last name Legal first name		M.I.	

Use **BLACK Ink** • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 12)	1	.00
	Form W-2 wages included in line 1 .....		.00
2	State and municipal interest (see page 13)	2	.00
3	Capital gain/loss addition (see page 14)	3	.00
4	Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4. ....		.00
	_____ .00 _____ .00 _____ .00 _____ .00 ...	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 16)	8	.00
9	Social security adjustment (see page 17)	9	.00
10	Capital gain/loss subtraction (see page 17)	10	.00
11	Other subtractions } Fill in code number and amount, see page 17. } Fill in total other subtractions on line 11. _____ .00 _____ .00 _____ .00 _____ .00 _____ .00	11	.00
12	Add lines 6 through 11	12	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	.00

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Section 2 - Preparing the 2016 Wisconsin Form 1 Income Tax Return

Line References - Form 1

Line 1: Federal adjusted gross income - Schedule I adjustments

- Line 1 of Wisconsin Form 1 is generally the same as line 37 of Federal Form 1040, also known as federal adjusted gross income (FAGI)
- Wisconsin law requires the calculation of taxable income on the 2016 tax return be based on the Internal Revenue Code enacted as of December 31, 2013
- Changes made to the Internal Revenue Code enacted after December 31, 2013, do not apply for Wisconsin income tax purposes unless adopted by the legislature
- If the calculation of your federal adjusted gross income or itemized deductions reflects any of the differences in Wisconsin and federal law for 2016, you must complete Schedule I

Line 1: Items requiring a Schedule I adjustment

- Tuition and fees deduction
- Health savings accounts distribution – see [Schedule I instructions](#)
- Qualified mortgage insurance premiums
- For a complete list, see [Schedule I instructions](#)

Line 2: State and municipal interest

- This will normally come from line 8b of the Federal Form 1040, however some interest income is exempt from both state and federal tax

Line 3: Capital gain/loss addition

- If federal capital loss exceeds \$500, an adjustment will be required
- Schedule WD determines whether any capital gain/loss addition must be reported on line 3
- Remember, Wisconsin capital loss carryovers must be entered manually
- Note: If the only capital gain or loss was a capital gain distribution, the capital gain exclusion may be claimed on line 10

Line 6: State tax refund

- Not taxable for Wisconsin
- A subtraction if claimed as income on line 10 Form 1040

Line 7: United States government interest

- From Box 3 of Form 1099-INT
- Will carryforward from Interest worksheet. Must be entered twice and select WI as the state from which interest will be subtracted.

Line 8: Unemployment compensation

- TaxSlayer will calculate

Line 9: Social security adjustment

- Social Security is not taxable in Wisconsin

Line 10: Capital gains/loss subtraction

- Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10
- All amounts must be filled in on line 10 as positive numbers
- Wisconsin allows a 30% capital gain exclusion (60% in cases of farm assets)

1 Wisconsin income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year

Check here if an amended return beginning _____, 2016 ending _____, 20____.

Note

DO NOT STAPLE
See page 6 before assembling return

Your legal last name	Legal first name	M.I.	Your social security number		
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number		
Home address (number and street). If you have a PO Box, see page 11.		Apt. no.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> _____ County of <input type="checkbox"/> _____ School district number See page 57 _____		
City or post office	State	Zip code			
Filing status Check <input checked="" type="checkbox"/> below			Special conditions <input type="checkbox"/>		
<input type="checkbox"/> Single					
<input type="checkbox"/> Married filing joint return					
<input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <table border="1" style="float: right; margin-left: 10px;"> <tr><td>Legal last name</td></tr> <tr><td>Legal first name</td></tr> <tr><td>M.I.</td></tr> </table>				Legal last name	Legal first name
Legal last name					
Legal first name					
M.I.					
<input type="checkbox"/> Head of household (see page 12). Also, check here if married... <input type="checkbox"/> If married, fill in spouse's SSN above and full name here <input type="checkbox"/>					

Use **BLACK Ink** • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1 Federal adjusted gross income (see page 12)	1	.00	
Form W-2 wages included in line 1 .....		.00	
2 State and municipal interest (see page 13)	2	.00	
3 Capital gain/loss addition (see page 14)	3	.00	
4 Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4.		.00	
_____ .00 _____ .00 _____ .00 _____ .00 ...	4	.00	
5 Add the amounts in the right column for lines 1 through 4	5	.00	
6 Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00	
7 United States government interest	7	.00	
8 Unemployment compensation (see page 16)	8	.00	
9 Social security adjustment (see page 17)	9	.00	
10 Capital gain/loss subtraction (see page 17)	10	.00	
11 Other subtractions } Fill in code number and amount, see page 17. } Fill in total other subtractions on line 11.		.00	
_____ .00 _____ .00 _____ .00 _____ .00 _____ .00	11	.00	
12 Add lines 6 through 11	12	.00	
13 Subtract line 12 from line 5. This is your Wisconsin income	13	.00	

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Section 2 - Preparing the 2016 Wisconsin Form 1 Income Tax Return

Line References - Form 1 (continued)

Line 11: Other subtractions

01 Medical care insurance

- If employer-provided insurance premiums are not included in an employee's wages in Box 1 of his/her W-2, no deduction can be made
- Amounts identified in Box 12 of the W-2 using Code DD or amounts identified as sec. 125 or as a pre-tax deduction cannot be used for the medical care insurance subtraction
- If the subtraction is taken, an adjustment will be needed for medical expenses claimed for the Itemized Deduction credit
- The subtraction for medical care insurance is adjusted for any federal premium assistance credit.

02 Long-term care insurance

- Wisconsin allows a 100% deduction
- Manually enter the LTC amount(s) on the federal Schedule W detail page.

03 Tuition expense

- This will always need to be manually entered. The allowable subtraction amount for 2016 is \$6,943 per student.
- Classes must be taken at a qualified or approved post-secondary school in Wisconsin, or in Minnesota under the tuition reciprocity agreement
- Classes may be taken outside Wisconsin provided the tuition is paid to a qualified school located in Wisconsin
- Subtraction phases out between \$52,600 and \$63,120 for single or head of household and between \$84,160 and \$105,200 for married filing jointly

04 Military pensions

- Never taxable in Wisconsin. Enter 1099R manually.

05 Local and state retirement benefits

- Enter 1099R manually
- Includes city and county of Milwaukee retirement and Wisconsin state teachers retirement
- Must have been a member and receiving payments from an account established prior to January 1, 1964

06 Federal retirement benefits

- Enter 1099R manually
- Must have been a member prior to January 1, 1964

07 Railroad retirement

- Tier 1 benefits should be treated the same as Social Security benefits and should be entered in the correct area of the federal Social Security worksheet
- Tier 2 benefits are always exempt from state income tax. Enter information manually.

Section 2 - Preparing the 2016 Wisconsin Form 1 Income Tax Return

Line References - Form 1 (continued)

Line 11: Other subtractions - continued

08 Adoption expenses

- Adoption of a child must have been finalized by a Wisconsin court during 2016. Include expenses paid in 2014, 2015 and 2016.
- Up to maximum of \$5,000 per child may be deducted

11 Native Americans

- Certain income earned by Native Americans working and living on their tribal reservation or trust land is not subject to Wisconsin income tax and may be subtracted. "Tribal reservation" means the reservation of the Tribe of which a Native American is an enrolled member (ex: the tribal reservation for an enrolled member of the Oneida Tribe is the Oneida reservation).
- For specific income items, see the chart on pages 3, 4 and 5 of Publication 405, *Wisconsin Taxation of Native Americans*, revenue.wi.gov/pubs/pb405.pdf.

14 Contributions to state-sponsored College Savings Programs

- EdVest or Tomorrow's Scholar
- \$3,100 per taxpayer, spouse (if married filing jointly), or by any other person
- The subtraction is equal to the amount you contributed to the account during 2016, but not more than \$3,100 per beneficiary
- Total subtraction for a married couple may not exceed \$3,100 per beneficiary
- Must complete Schedule CS

15 Distributions from EdVest

- Only applies if earnings were included from a Wisconsin Edvest tuition unit account and a refund was received because the beneficiary completed the program and had not used all of the tuition units purchased or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

16 Disability Income Exclusion

- Applies to permanent and totally disabled taxpayers who have included disability income on line 1 of Form 1 and have met a sequence of tests found on Wisconsin Schedule 2440W
- Subtraction is up to \$5,200
- **Note:** By the time this manual was printed, this subtraction was not yet available in TaxSlayer.

18 Repayment of Income Previously Taxed

- **Caution:** only amounts previously included in Wisconsin income may be claimed as a subtraction. If the amount repaid was over \$3,000, you may be able to subtract the repayment or take a tax credit. See the line 44 instructions.

1 Wisconsin income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year

Check here if an amended return beginning _____, 2016 ending _____, 20____.

Note

DO NOT STAPLE
See page 6 before assembling return

Your legal last name	Legal first name	M.I.	Your social security number
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 11.		Apt. no.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> _____ County of <input type="checkbox"/> _____ School district number See page 57 _____ Special conditions <input type="checkbox"/> _____
City or post office	State	Zip code	
Filing status Check <input checked="" type="checkbox"/> below			
<input type="checkbox"/> Single			
<input type="checkbox"/> Married filing joint return			
<input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> _____			
<input type="checkbox"/> Head of household (see page 12). Also, check here if married... <input type="checkbox"/> _____ If married, fill in spouse's SSN above and full name here <input type="checkbox"/> _____			

Use **BLACK Ink** • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 12)	1	.00
	Form W-2 wages included in line 1 .....		.00
2	State and municipal interest (see page 13)	2	.00
3	Capital gain/loss addition (see page 14)	3	.00
4	Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4. _____		.00
	_____ .00 _____ .00 _____ .00 _____ .00 ...	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 16)	8	.00
9	Social security adjustment (see page 17)	9	.00
10	Capital gain/loss subtraction (see page 17)	10	.00
11	Other subtractions } Fill in code number and amount, see page 17. } Fill in total other subtractions on line 11. _____		.00
	_____ .00 _____ .00 _____ .00		.00
	_____ .00 _____ .00	11	.00
12	Add lines 6 through 11	12	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	.00

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Section 2 - Preparing the 2016 Wisconsin Form 1 Income Tax Return

Line References - Form 1 (continued)

Line 11: Other subtractions - continued

19 Costs Related to Human Organ Donation

- \$10,000 maximum if claimant, spouse or a person who is claimed as a dependent on a federal tax return donates
- May only claim once
- Unreimbursed expenses that may be claimed include: travel and lodging expenses and lost wages

20 Military Pay Received by Members of the Reserve or National Guard Members

- Must be received from the federal government, received after being called into active service or into special state service authorized by federal Department of Defense and paid to the person for the time during which the person is on active duty
- See line 11, code 20 instructions for limitations

22 Private School Tuition

- Subtraction for tuition paid to send your dependent child to a private school
- Maximum subtraction is \$4,000 for an elementary student and \$10,000 for a secondary pupil
- Schedule PS must be included

24 ABLE Accounts

- Subtraction may be claimed for the amount contributed to a qualified ABLE account during the year
- Owner of the ABLE account must be disabled
- Distributions must be used to pay the qualified disability expenses of the disabled person
- Total maximum subtraction claimed by all contributors to the account for 2016 is \$14,000

26 Retirement Income Exclusion

- This subtraction must be taken prior to taking a Medical Care Insurance subtraction
- Up to \$5,000 per recipient who is over 65 and federal AGI was less than \$15,000 (MFJ \$30,000)
- **Note:** By the time this manual was printed, this subtraction was not yet available in TaxSlayer.

28 Child and Dependent Care Expenses

- Must qualify for the federal credit for child and dependent care expenses
- Limited to \$3,000 for one qualifying person and \$6,000 if more than one qualifying person
- Enclose copy of federal Form 2441

NO COMMAS; NO CENTS

14	Wisconsin income from line 13		14	<u> </u>	.00
15	Standard deduction. See table on page 55, OR ▼		15	<u> </u>	.00
	If someone else can claim you (or your spouse) as a dependent, see page 30 and check here ▶	<input type="checkbox"/>			
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0		16	<u> </u>	.00
17 Exemptions	(Caution: See page 30)				
a	Fill in exemptions from your federal return	<u> </u> x \$700	17a	<u> </u>	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse =	<u> </u> x \$250	17b	<u> </u>	.00
c	Add lines 17a and 17b		17c	<u> </u>	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income		18	<u> </u>	.00
19	Tax (see table on page 48)		19	<u> </u>	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4		20	<u> </u>	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)		21	<u> </u>	.00
22	School property tax credit				
a	Rent paid in 2016—heat included	<u> </u> .00	} Find credit from table page 33	22a	<u> </u> .00
	Rent paid in 2016—heat not included	<u> </u> .00			
b	Property taxes paid on home in 2016	<u> </u> .00	} Find credit from table page 34	22b	<u> </u> .00
23	Working families tax credit	} If line 14 is less than \$10,000 and if married filing separate, see page 35	23	<u> </u>	.00
24	Certain nonrefundable credits from line 11 of Schedule CR		24	<u> </u>	.00
25	Add credits on lines 20 through 24		25	<u> </u>	.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0		26	<u> </u>	.00
27	Alternative minimum tax. Enclose Schedule MT		27	<u> </u>	.00
28	Add lines 26 and 27		28	<u> </u>	.00
29	Married couple credit. Enclose Schedule 2, page 4		29	<u> </u>	.00
30	Other credits from Schedule CR, line 35		30	<u> </u>	.00
31	Net income tax paid to another state. Enclose Schedule OS		31	<u> </u>	.00
32	Add lines 29, 30, and 31		32	<u> </u>	.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax		33	<u> </u>	.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38)		34	<u> </u>	.00
	If you certify that no sales or use tax is due, check here ▶	<input type="checkbox"/>			
35	Donations (decreases refund or increases amount owed)				
a	Endangered resources	<u> </u> .00	e	Military family relief	<u> </u> .00
b	Cancer research	<u> </u> .00	f	Second Harvest/Feeding Amer.	<u> </u> .00
c	Veterans trust fund	<u> </u> .00	g	Red Cross WI Disaster Relief	<u> </u> .00
d	Multiple sclerosis	<u> </u> .00	h	Special Olympics Wisconsin	<u> </u> .00
	Total (add lines a through h)		▶ 35i	<u> </u>	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39)	<u> </u> .00 x .33 =	36	<u> </u>	.00
37	Credit repayments and other penalties (see page 40)		37	<u> </u>	.00
38	Add lines 33, 34, 35i, 36 and 37		38	<u> </u>	.00



Section 3 - Wisconsin Tax Credits

Line References - Form 1 (continued)

Line 20: Itemized deduction credit

- Use Schedule 1 to adjust for interest paid on a second home outside Wisconsin or on a boat and for mortgage insurance premiums and interest paid to purchase or hold U.S. government securities
- Based on the subtractions taken on line 11, there may be adjustments to the deductible medical expenses
- See Schedule 1 and line 20 instructions for complete list of adjustments relating to the itemized deduction credit

Line 22: Renter's and homeowner's school property tax credit

- If property taxes are entered correctly on Schedule A, they will carry forward to line 22
- Rent must be entered manually
- Neither rent nor property tax information will carry to homestead credit

Line 29: Married couple credit

- Must be married and filing a joint return
- Both spouses must have Wisconsin taxable earned income

Line 32: Credit for net tax paid to another state

- Taxes claimed on personal services (such as wages, salaries, tips, commissions, bonuses, etc.) rendered in Illinois, Indiana, Kentucky and/or Michigan, cannot be used to claim the credit
- Schedule OS is made available to claim credit for such taxes paid on the same income taxable to Wisconsin and earned in multiple states

Name(s) shown on Form 1		Your social security number
NO COMMAS; NO CENTS		
39	Amount from line 38	39 .00
40	Wisconsin tax withheld. Enclose withholding statements	40 .00
41	2016 estimated tax payments and amount applied from 2015 return	41 .00
42	Earned income credit. Number of qualifying children \blacktriangleright _____ Federal credit00 x _____ % = 42	.00
43	Farmland preservation credit. a Schedule FC, line 18 43a	.00
	b Schedule FC-A, line 13 43b	.00
44	Repayment credit (see page 42)	44 .00
45	Homestead credit. Enclose Schedule H or H-EZ.	45 .00
46	Eligible veterans and surviving spouses property tax credit	46 .00
47	Other credits from Schedule CR, line 39. Enclose Schedule CR	47 .00
48	AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48 .00
49	Add lines 40 through 48	49 .00
50	AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50 .00
51	Subtract line 50 from line 49	51 .00
52	If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52 .00
53	Amount of line 52 you want REFUNDED TO YOU	53 .00
54	Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54 .00
55	If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55 .00
56	Underpayment interest. Fill in exception code—See Sch. U _____ 56 Also include on line 55 (see page 46)	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

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

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.**

Sign here

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

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

I-010ai

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

Do Not Submit Photocopies



Section 3 - Wisconsin Tax Credits

Line References - Form 1 (continued)

Line 42: Earned Income credit

- EIC will automatically calculate based on entries on the TaxSlayer Main Information page
- Percentages for 2016

Qualifying Children	0	1	2	3+
Percentages	none	4%	11%	34%

Line 45: Homestead credit - (things to watch for)

- If household income is less than \$24,680, the taxpayer might qualify for homestead credit. Household income is calculated on the Schedule H or H-EZ.
- Remember to start homestead credit with the questions on Schedule H, page 1

Line 46: Eligible veterans and surviving spouses property tax credit

- To claim this credit, a veteran or an un-remarried surviving spouse must have certification from the Wisconsin Department of Veteran Affairs
- If this credit is claimed, the taxpayer cannot claim the homestead credit, school property tax/rent credit, or farmland preservation credit

Notes

1. If you believe the taxpayer is eligible for a credit, make sure the credit appears on Form 1
2. All military pensions are exempt from Wisconsin tax. Make sure to carefully interview the taxpayer to determine eligibility.
3. Wisconsin capital loss carryforward must be entered on line 7 or line 16 of the Wisconsin Schedule WD
4. There is no deduction or adjustment for gambling losses in Wisconsin. Wisconsin uses the session method to determine the net gains taxable to Wisconsin.

Section 3 - Wisconsin Tax Credits

Schedule AR - Amended Returns

<p>Schedule Wisconsin Department of Revenue</p>	<p>AR</p> <p>Explanation of Amended Return File with Amended Form 1, 1A, WI-Z, 1NPR, or 2</p>	<p>2016</p>
Your name		Your social security number
Spouse's name if filing a joint amended return		Spouse's social security number

Explanation of Changes to Income, Payments, and Credits on the Amended Return

Listed below are some common reasons for amending returns. If you are amending your return for any of these reasons, place a check mark in the space indicated.

<p style="text-align: center;"><i>Check here</i></p> <p style="text-align: center;">▼</p> <p>01 <input type="checkbox"/> Dependent change</p> <p>02 <input type="checkbox"/> Pass through entity (partnership, tax-option (S) corporation, estate or trust) change</p> <p>03 <input type="checkbox"/> Form 1099 change</p> <p>04 <input type="checkbox"/> Form W-2 change</p> <p>05 <input type="checkbox"/> Tuition expense subtraction</p> <p>06 <input type="checkbox"/> Interest / dividends change</p>	<p style="text-align: center;"><i>Check here</i></p> <p style="text-align: center;">▼</p> <p>07 <input type="checkbox"/> Filing status change</p> <p>08 <input type="checkbox"/> IRA change</p> <p>09 <input type="checkbox"/> Exempt pensions</p> <p>10 <input type="checkbox"/> Repayment of income previously taxed</p> <p>11 <input type="checkbox"/> Federal audit and adjustments</p> <p>12 <input type="checkbox"/> Protective claim for refund</p>
---	--

Indicate the line reference(s) from Form 1, 1A, WI-Z, 1NPR, or 2 for which you are reporting a change and explain in detail the reason for the change.

Enclose Schedule AR and all supporting documentation with your amended Form 1, 1A, 1NPR, WI-Z, or 2. Do not enclose your original return and schedules.



I-113i (R. 9-16)

Section 4 - Schedule H General Instructions

What is the Homestead credit?

The homestead credit is a refundable credit that may be available to individuals with household income less than \$24,680. The credit is on a sliding scale which compares household income to the amount of property taxes and/or rent paid. The maximum credit is \$1,168.

Key points

- Only individuals who are age 18 or older may claim homestead credit
- Dependents may not claim homestead credit (unless they are age 62 or older)
- Only full calendar-year residents of Wisconsin may claim homestead credit
- Individuals living in a nursing home and receiving Title XIX medical assistance at the time of filing a Schedule H are not eligible
- Schedule H and H-EZ cannot be filed with a Form WI-Z

Homestead credit qualifications

Qualifications the claimant must meet

- Must have been age 18 or older as of December 31 of the claim year
- Must have been a legal resident of Wisconsin for the entire year (January 1 to December 31)
- Household income must be less than \$24,680
- Must have owned or rented the Wisconsin homestead he/she lived in during the claim year
- **Note:** if the answer is "No" to any of the Step 1 qualification questions (on page 4 of the homestead instruction booklet):
 - » Do not complete a Schedule H
 - » The claimant does not qualify for homestead credit
- **Note:** if the answer is "Yes" to **all** Step 1 questions continue with Step 2

Conditions that will disqualify a claimant

- Cannot be claimed as a dependent on anyone else's federal return unless claimant is age 62 or over on December 31 of the claim year
- Must not be currently residing in a nursing home and receiving Title XIX medical assistance
- Claimant received Wisconsin Works (W2) payments of any amount or county relief payments of \$400 or more for EACH MONTH of the calendar year 2016:
 - » **Note:** Kinship Care and foster care payments are not considered Wisconsin Works payments when determining if a claimant is qualified
- Must not live in tax-exempt housing for the entire year, unless:
 - » The tax-exempt housing is owned by a municipal housing authority that makes payments in place of property taxes, or
 - » Taxes on a former residence are being claimed under the exception for a move to tax-exempt housing
- Must not claim farmland preservation credit for the same claim year
- Must not claim veterans and surviving spouses property tax credit for the same claim year
- Filing more than one claim per household, based on the household as of December 31 of claim year
- Claimant is deceased. He/she must be alive at the time the claim is filed.

Section 4 - Schedule H General Instructions

Homestead credit qualifications (continued)

- **Note** - if the answer is "Yes" to any of the Step 2 qualification questions (on page 4 of the homestead instruction booklet):
 - » Do not complete Schedule H
 - » The claimant does not qualify for the Homestead credit
- **Note** - if the answer is "Yes" to all the questions in Step 1 and "No" to all of the questions in Step 2:
 - » Complete Schedule H to see if homestead credit is available
 - » Meeting all of the qualifications in Steps 1 and 2 does not guarantee a homestead credit will be calculated

Which schedule to file

- VITA/TCE sites should only prepare Schedule H and not Schedule H-EZ

How, when, and where to file

How to file

- If a Wisconsin income tax return is required:
 - » File Schedule H with Form 1, Form 1A, or Form 1NPR
 - » Schedule H cannot be filed with Form WI-Z
- If a Wisconsin income tax return is not required:
 - » Schedule H can be filed by itself
- If a taxpayer previously filed a Wisconsin income tax return without a Schedule H, the Schedule H should be filed:
 - » Write "Income Tax Return Separately Filed" at the top of the Schedule H
 - » Do not check the box at the top of the Schedule H that designates it as an amended return. It is the original Schedule H filed.
 - » Attach a complete copy of the previously filed Wisconsin return:
 - Include wage statements, Form 1099-R and Form 1098-T
 - Mark "Duplicate" at the top of the return
 - Attach the return to the back of the Schedule H
 - If the previously filed return was a Form 1 or Form 1NPR, also attach a complete copy of the federal tax return

How, when, and where to file (continued)

When to file - filing deadline

- April 15, 2021 is the deadline for filing a 2016 Schedule H for most claimants
- If a claimant files his/her income tax return using a fiscal taxable year
 - » The deadline for filing Schedule H is 4 years, 3 1/2 months after the end of the fiscal taxable year to which the claim relates

Where to file

- Mail Schedule H and the attached tax return(s) to:
 - » WISCONSIN DEPARTMENT OF REVENUE
PO BOX 34
MADISON WI 53786-0001

Section 4 - Schedule H General Instructions

Filing checklist

Schedule H filing checklist

- Fill out all the necessary lines on this schedule
- Have the taxpayer sign and date the schedule
- Attach property tax bill(s) or rent certificate(s)
- Attach any other needed documents (see next section, "How to assemble your tax return")
- Include record of any Wisconsin SSI payments received in 2016

How to assemble a tax return

- Make a complete copy before assembling the taxpayer's Wisconsin income tax return (if he/she is filing one) and his/her homestead credit claim
- Give the taxpayer a copy for his/her records
- Paper clip the tax return and the homestead credit claim together IN THE FOLLOWING ORDER:
 1. Wisconsin income tax Form 1
 2. Schedule H
 3. Completed 2016 rent certificate(s) and/or copy of 2016 property tax bill(s) payable in 2017
 4. Other homestead credit notes and schedules
 5. Other Wisconsin schedules (e.g., Schedule WD or I)
 6. Forms 1099-R and 1098-T (whether Wisconsin return is necessary or not)
 7. Wage statements
 8. Records of Wisconsin SSI payments
 9. Copy of federal income tax return and schedules

Amending Schedule H

General information for an amended Schedule H

- If there is an error on the original Schedule H, another one needs to be filled out
- Check the box at the top of the new Schedule H designating it as an amended return
- Fill in lines 1a-19 using the corrected amounts of household income, property taxes and rent
- Include a copy of the claimant's property tax bill(s) and/or the original rent certificate(s) for any additional property taxes and/or rent that is claimed

If the claimant only files a Schedule H

- The amended Schedule H needs to be signed and dated
- If married couple resided together, both must sign
- If the amended Schedule H increases the amount of the homestead credit, the claimant will receive a refund for the additional amount
- If the amended Schedule H decreases the amount of the homestead credit, the claimant will owe the difference between the amount shown on the amended Schedule H and the amount of the homestead credit previously refunded
- If the claimant owes an additional amount, a check or money order, made payable to the Wisconsin Department of Revenue should be mailed with the amended Schedule H to:

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 34
MADISON WI 53786-0001

If the claimant also filed a Form 1

- The amended Schedule H must be attached to a completed amended Form 1 or Form 1A
- For instructions on filing an amended return visit, revenue.wi.gov/forms/2016/Form1_inst.pdf

H Wisconsin homestead credit

Check here if an amended return

2016

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/> Special conditions <input type="checkbox"/> (See page 7.)
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 _____	.00
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = ...	8a _____	.00
b Other taxable income. Attach a schedule listing each income item	8b _____	.00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.		
a Unemployment compensation	9a _____	.00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b _____	.00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____	.00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d _____	.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____	.00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____	.00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____	.00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h _____	.00
i Child support, maintenance payments, and other support money (court ordered)	9i _____	.00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j _____	.00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 _____	.00



I-0161

Section 4 - Schedule H General Instructions

Claimant information section

Name and address area

- Do not enter a lot number or suite number as an apartment number in the Apt. no. box. Include these numbers as part of the street address.

Special conditions - refunds of divorced claimants

- If a claimant has become divorced after June 20, 1996 and his/her divorce judgement states his/her former spouse must pay a tax liability owed to the Department of Revenue:
 - » Attach a copy of the divorce judgement to Schedule H
 - » Fill in "04" in the Special Conditions box located to the right of the Zip code box. This will prevent the claimant's refund from being applied against that tax liability.

Line references

Lines 1-6 - questions

- Failure to answer these questions may delay the claimant's refund
- Answering, "Yes" to question 2 and "No" to questions 3-6, an upside down "L", shows that so far the claimant qualifies and there are no special instructions to follow

Household income

If the claimant was single or married and living with his/her spouse during all of 2016, follow these instructions

Line 7 - Income from tax return

Fill in line 7

- Only if the claimant or claimant and his/her spouse are filing or have already filed a 2016 Wisconsin income tax return
- If the claimant was married and lived with his/her spouse all year but they filed separate income tax returns, fill in the income from both of their tax returns
- If the claimant is filing his/her tax return with a Schedule H:
 - » First complete the income portion of the claimant's tax return
 - » Fill in line 7 with the income from line 13 on Form 1
- If the claimant already filed his/her 2016 tax return:
 - » Write, "Income Tax Return Separately Filed" at the top of the Schedule H
 - » Do not check the box at the top of the Schedule H to designate it as an amended return
 - » Attach a **complete copy** of the claimant's Wisconsin income tax return. Include any wage statements, Form 1099-R and Form 1098-T.
 - » Write "Duplicate" at the top of the Wisconsin return
 - » Include a copy of the claimant's federal income tax return and supporting schedules
- If you fill in line 7, do **not** fill in line 8a or 8b

H Wisconsin homestead credit

Check here if an amended return

2016

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/> Special conditions <input type="checkbox"/> (See page 7.)
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 _____	.00
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 =	8a _____	.00
b Other taxable income. Attach a schedule listing each income item	8b _____	.00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.		
a Unemployment compensation	9a _____	.00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b _____	.00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____	.00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d _____	.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____	.00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____	.00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____	.00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h _____	.00
i Child support, maintenance payments, and other support money (court ordered)	9i _____	.00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j _____	.00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 _____	.00



I-016I

Section 4 - Schedule H General Instructions

Line References (continued)

Fill in line 7 (continued)

- **Note:**

- » If scholarship or fellowship income is included on line 7, on line 9h, subtract any portion of that income that was included in household income on the claimant's 2015 Schedule H
- » Enter the amount of the subtraction as a negative number
- If the claimant was separated, became married or divorced, or his/her spouse died, read the applicable Special Instructions on pages 15-16 of the Schedule H instruction booklet before you complete lines 7-12
- Attach a note to the Schedule H:
 - » If the claimant has little or no household income, explain how he/she was able to pay living expenses
 - » If the claimant is age 65 or over (or claimant's spouse is age 65 or over) and no social security benefit payments were received

Line 8 - Income - no tax return

- Do **not** fill in line 8a or 8b if you filled in line 7
- Fill in line 8a and 8b only if the claimant or the claimant and his/her spouse are not filing a 2016 Wisconsin income tax return
- If the claimant was married and lived with his/her spouse all year, fill in all income of both spouses
- **Note:**
 - » If the claimant has income reportable on line 8 and paid for medical care insurance (including Medicare insurance deducted from Social Security benefits and Medicare Supplemental insurance) or long-term care insurance in 2016, he/she may be able to claim a deduction for all or a portion of these costs
 - » Complete the Insurance Deduction Worksheet on page 8 of the Schedule H instruction booklet

Line 8a

- Fill in the total amount of wages, interest, funeral trust interest, and dividends that are taxable to Wisconsin

Line 8b

- Fill in all other Wisconsin taxable income items (e.g., unemployment compensation, pensions and annuities, gambling winnings, capital gains, alimony, and business income)
- If the claimant paid for medical care insurance or long term care insurance in 2016, he/she may be able to claim a deduction for all or a portion of these costs (see the worksheet on page 8 of the Schedule H instruction booklet)
- **Caution:**
 - » **If the claimant is single**, age 65 or over and his/her federal AGI is less than \$15,000, then up to the first \$5,000 of his/her taxable retirement income is exempt from Wisconsin tax. Add the amount exempt from Wisconsin tax to line 9d.
 - » **If the claimant is married**, and both spouses are age 65 or over and their federal AGI is less than \$30,000, then up to the first \$5,000 of taxable retirement income each receives is exempt from Wisconsin tax. If only one of the spouses is age 65 or older, then only up to \$5,000 is exempt. Add the amount exempt from Wisconsin tax to line 9d (see the worksheet on page 27 of the Form 1 instruction booklet).

Check here if an amended return

2016

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/> Special conditions <input type="checkbox"/> (See page 7.)
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 _____	.00
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 =	8a _____	.00
b Other taxable income. Attach a schedule listing each income item	8b _____	.00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.		
a Unemployment compensation	9a _____	.00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b _____	.00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____	.00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d _____	.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____	.00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____	.00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____	.00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h _____	.00
i Child support, maintenance payments, and other support money (court ordered)	9i _____	.00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j _____	.00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 _____	.00



Section 4 - Schedule H General Instructions

Line References (continued)

Line 9a - Unemployment compensation

- Fill in the total amount of unemployment compensation received in 2016 that is not already included on line 7 or 8b
- Both taxable and nontaxable unemployment compensation must be included in household income

Line 9b - Social Security, SSI, SSI-E, SSD, and caretaker supplement

- Fill in the total amount of Social Security benefits received in 2016
- Include the monthly premium amounts deducted for Medicare Parts A through D (generally, \$1,258.80 for the entire year for Medicare Part B if enrolled in Part B for the first time in 201, or \$121.80 per person per month) and any Social Security death benefit (\$255) received
- Fill in federal and state SSI (supplemental security income), SSI-E (supplemental security income – exceptional needs), SSD (Social Security disability), and caretaker supplement payments (\$250 per month for the first child and \$150 per month per additional child)
- Do **not** include Title XX benefits (payments for services)
- Do **not** include the claimant's children's Social Security or SSI benefits, whether paid to them directly or to the claimant on their behalf
- Include record of SSI payments received in 2016

Line 9c - Railroad retirement

- Fill in the total amount of railroad retirement benefits received in 2016
- Include the monthly premium amounts deducted for Medicare Parts A through D (generally, \$1,258.80 for the entire year for Medicare Part B if enrolled in Part B for the first time in 2016, or \$121.80 per person per month)

H Wisconsin homestead credit

Check here if an amended return

2016

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/> Special conditions <input type="checkbox"/> (See page 7.)
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 _____	.00
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 =	8a _____	.00
b Other taxable income. Attach a schedule listing each income item	8b _____	.00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.		
a Unemployment compensation	9a _____	.00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b _____	.00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____	.00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d _____	.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____	.00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____	.00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____	.00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h _____	.00
i Child support, maintenance payments, and other support money (court ordered)	9i _____	.00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j _____	.00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 _____	.00



Section 4 - Schedule H General Instructions

Line References (continued)

Line 9d - Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions

- Fill in the GROSS amount of ALL pensions and annuities the claimant received in 2016 and were not included elsewhere
- Include veterans' pensions, disability payments, any amounts contributed to a pension fund, and nontaxable IRA, SEP, SIMPLE, and qualified plan distributions
- Include both taxable and nontaxable amounts in household income
- Retirement income excluded from Wisconsin tax must be included in household income
- Exceptions:
 - » Do not include nontaxable rollovers (amounts transferred from one retirement plan to another) or tax-free Section 1035 insurance contract exchanges
 - » If all or a part of a pension or annuity distribution in 2016 includes a rollover amount or a tax-free exchange, write "Rollover" or "Tax-Free Exchange" near line 9d
 - » Attach a copy of federal Form 1099-R
- Example:
 - » In 2016, the claimant received \$3,500 in pension income, \$2,700 of which is taxable income and is included on line 7
 - » No portion of the \$3,500 was a rollover
 - » Enter "800" (\$3,500 - \$2,700) on line 9d
- **Note:**
 - » Taxable rollovers or conversions from one retirement plan to another, such as from a traditional IRA to a Roth IRA, should be included as income on the claimant's Wisconsin return and may not be subtracted in determining household income

Line 9e - Contributions to deferred compensation plans

- Fill in contributions to deferred compensation plans that were excluded from income on the income tax return
- Do not include nondeductible contributions
- Excluded deferred compensation is generally reported in box 12 of the wage and tax statement, Form W-2, preceded by the prefix D, E, F, G, H, S, or Y

Line 9f - Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans

- Fill in contributions to these plans that were deducted from income on the income tax return
- Do not include rollover contributions or nondeductible contributions
- These deductions are reported in the "Adjusted gross income" section of federal Form 1040 or 1040A

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/> Special conditions <input type="checkbox"/> (See page 7.)
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 _____	.00
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 =	8a _____	.00
b Other taxable income. Attach a schedule listing each income item	8b _____	.00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.		
a Unemployment compensation	9a _____	.00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b _____	.00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____	.00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d _____	.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____	.00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____	.00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____	.00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h _____	.00
i Child support, maintenance payments, and other support money (court ordered)	9i _____	.00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j _____	.00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 _____	.00



Section 4 - Schedule H General Instructions

Line References (continued)

Line 9g - Interest on United States securities and state and municipal bonds

- Fill in any nontaxable interest received on securities of the federal government or its instrumentalities, such as U.S. Savings Bonds or Treasury Notes, and on nontaxable state and municipal bonds

Line 9h - Scholarships, fellowships, grants, and military compensation

- Fill in the total amount received in 2016 for NONTAXABLE:
 - » Scholarship and fellowship income (e.g., scholarships or fellowships used for books or tuition)
 - » Educational grants
 - » Military compensation:
 - **Example:** Basic quarters and subsistence allowances, VEAP payments, G.I. Bill benefits, pay from duty in a combat zone, or pay received by certain members of a reserve component of the armed forces
 - Nontaxable pay from duty in a combat zone is generally reported in box 12 of the wage and tax statement, Form W-2, preceded by the prefix Q
 - » **Note:** do not include student loans or amounts included elsewhere

Line 9i - Child support, maintenance payments, and other support

- Fill in the total amount of any court ordered support payments received in 2016, including child support and family maintenance, but not foster care, voluntary support, or amounts included elsewhere

Line 9j - Wisconsin Works (W2), county relief, Kinship Care, and other cash public assistance

- Fill in the total amount of any Wisconsin Works (W2), county relief, Kinship Care, and other cash public assistance payments (such as adoption assistance and federal or state disaster grants) received in 2016
- Do not include the following:
 - » A prior year's homestead credit; nontaxable foster care; gifts; food stamps; nontaxable community options program (COP) payments; or fuel or energy assistance paid to a fuel supplier or utility, or provided under the federal Low-Income Home Energy Assistance Act
- **Note:**
 - » If the claimant received Wisconsin Works (W2) or county relief payments, check boxes in the taxes and/or rent area above line 13 of the Schedule H
 - » You need to fill in Schedule 3 on page 3 of the Schedule H (found on page 52 of this manual)
 - » See number 5 under Exceptions: Homeowners and/or Renters on page 14 of the Schedule H instruction booklet

2016 H Name
SSN



11 a Enter amount from line 10 here	11a	_____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	_____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	_____	.00
d Other capital gains not taxable	11d	_____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e	_____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	_____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	_____	.00
h Car or truck depreciation (standard mileage rate)	11h	_____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i	_____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	_____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b	_____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	_____	.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A	<input type="checkbox"/>
B Check here if your home was located on more than one acre of land and was part of a farm	B	<input type="checkbox"/>
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C	<input type="checkbox"/>
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D	<input type="checkbox"/>
13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13	_____ .00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a	_____ .00 x .20 (20%) = 14b _____ .00
Heat not included (8b of rent certificate is "No")	14c	_____ .00 x .25 (25%) = 14d _____ .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	_____ .00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
_____	_____	_____	() _____

Sign Here ▶

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



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

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Section 4 - Schedule H General Instructions

Line References (continued)

Line 11b - Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)

- Fill in the total amount received in 2016 from these sources
- Nontaxable sick pay is generally reported in box 12 of the wage and tax statement, Form W-2, preceded by the prefix J

Line 11c - Gain from sale of home

- Fill in the gain from the sale or exchange of a principal residence excluded for federal tax purposes
- Attach a schedule showing the calculation of the gain (selling price minus adjusted basis minus expense of sale)
- **Caution:** do not include nonrecognized gain from an involuntary conversion (e.g., destruction or condemnation) of a principal residence

Line 11d - Other capital gains not taxable

- Include the capital gain exclusion on assets held more than one year, gain deferred on sale of capital assets, plus any other nontaxable capital gains that are not reported elsewhere
 - » Example:
 - The claimant reported net long-term capital gains of \$3,000 on federal Schedule D
 - In calculating Wisconsin taxable income, the claimant subtracted \$900 ($\$3,000 \times 30\%$) of this gain
 - Enter "900" on line 11d

Line 11e - Net operating loss carryforward or carryback and capital loss carryforward

- Fill in any net operating loss carryforward or capital loss carryforward (one incurred in a prior year and not used in that year to offset taxable income) or net operating loss carryback allowed when calculating 2016 Wisconsin taxable income
 - » Example:
 - The claimant has a \$2,000 capital loss carryforward from 2013 to 2014, and a \$1,900 capital gain for 2016
 - On Schedule WD, the claimant calculated a \$100 net capital loss deduction ($\$2,000$ carryforward less $\$1,900$ gain)
 - Enter "2000" on line 11e (the $\$1,900$ loss offset against capital gain, plus the $\$100$ loss applied against other income)

2016 H Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A <input type="checkbox"/>	
B Check here if your home was located on more than one acre of land and was part of a farm	B <input type="checkbox"/>	
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C <input type="checkbox"/>	
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D <input type="checkbox"/>	
13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____	.00 x .20 (20%) = 14b _____
Heat not included (8b of rent certificate is "No")	14c _____	.00 x .25 (25%) = 14d _____
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____
			() _____

Sign Here ▶

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



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

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Section 4 - Schedule H General Instructions

Line References (continued)

Line 11f - Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin

- Fill in the income of the claimant's nonresident or part-year resident spouse for the time the claimant resided in the same homestead
- Fill in the income received from sources outside Wisconsin that was excluded from Wisconsin taxable income
 - » Example:
 - While a nonresident of Wisconsin, the claimant sold property located outside Wisconsin on the installment basis
 - In 2016 the claimant was a Wisconsin resident
 - The gain on the sale of the property sold while the claimant was a nonresident is not taxable to Wisconsin
 - This gain must be included on line 11f
- Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income
 - » Fill in the amount:
 - A resident manager's rent is reduced in return for services
 - Nontaxable housing allowance provided to a member of the clergy
 - The nontaxable income of a Native American

Line 11g - Partners, LLC members, and tax-option (S) corporation shareholders

- Fill in the distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs
- This information will not be on the reporting form (Schedule K-1) that the claimant receives from the partnership, LLC, or tax-option (S) corporation
- This information must be obtained either by contacting the partnership, LLC, or tax-option (S) corporation, or from the tax return of the partnership, LLC, or tax-option (S) corporation if available to the claimant
- **Note:** if the partnership, LLC, or tax-option (S) corporation did not claim any of these expenses, write "None" in Part II of federal Schedule E, near the entity's name

Line 11h - Car or truck depreciation (standard mileage rate)

- If car or truck expenses were claimed using the standard mileage rate, 24¢ per mile is considered depreciation. Multiply the number of miles claimed by 24¢ and include that amount on line 11h.
- Write the number of miles next to the deduction on Schedule C, E, or F
- **Example:** On a farm schedule the taxpayer claimed automobile expenses based on the standard mileage rate for 5,000 business miles
 - » Enter "1100" on line 11h (5,000 miles x 24¢ = \$1,100). Fill in "5000" next to the deduction on Schedule F.
- **Exception:** The 24¢ per mile income adjustment is not required for miles claimed after the adjusted basis of the claimant's car or truck reaches zero
 - » If this applies to the claimant, attach a note explaining the situation

2016 H | Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A <input type="checkbox"/>	
B Check here if your home was located on more than one acre of land and was part of a farm	B <input type="checkbox"/>	
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C <input type="checkbox"/>	
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D <input type="checkbox"/>	
13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____	.00 x .20 (20%) = 14b _____
Heat not included (8b of rent certificate is "No")	14c _____	.00 x .25 (25%) = 14d _____
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

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- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____
			()

Sign Here ▶

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



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

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Section 4 - Schedule H General Instructions

Line References (continued)

Line 11i - Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs

- Fill in any depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs claimed in computing Wisconsin taxable income, except amounts already filled in on line 11g or 11h
 - » See note on page 10 of the Schedule H instruction booklet, regarding actual car/truck expenses
- **Example:** The claimant filed a 2016 Wisconsin income tax return and claimed \$1,500 of depreciation on federal Schedule F. Enter "1500" on line 11i.

Line 12b - Number of qualifying dependents

- The taxpayer may claim a "dependent deduction" by filling in the number of "qualifying dependents" and multiplying that number by \$500
- A qualifying dependent is a person who:
 - » Is or may be claimed as a dependent on the claimant's federal income tax return, and
 - » Occupied the claimant's homestead for more than six months during 2016
 - The six-month occupancy requirement is considered to have been met if:
 - The dependent was born or died during 2016 and occupied the claimant's homestead during the entire time he/she lived in 2016, or
 - During 2016 the dependent was adopted by the claimant, was placed with the claimant for adoption, or became the claimant's stepchild, and he/she occupied the claimant's homestead from that date to the end of 2016
- A dependent:
 - » Is considered to have occupied the claimant's homestead during temporary absences for reasons such as school, illness, or vacations
 - » **Caution:** the term "dependent" does **not** include the claimant or his/her spouse. Do not count the claimant or his/her spouse in the number you fill in on line 12b.

Line 12c - Household income

- Subtract the amount on line 12b from the amount on line 12a and fill in the total on line 12c. This is the claimant's total household income.
- **Note:**
 - » If the claimant's household income is less than his/her rent or property taxes, attach a note explaining how he/she paid his/her rent or property taxes and other living expenses (e.g., food, utilities, clothing)
 - » If the claimant received loans (including student loans) or gifts, attach a note indicating the approximate amount received, but do not include these in household income
 - » If the claimant or his/her spouse is age 65 or over and received no Social Security, SSI, or railroad retirement benefits in 2016, attach a note stating that the claimant or his/her spouse did not receive income from any of these sources

2016 H | Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

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B Check here if your home was located on more than one acre of land and was part of a farm	B <input type="checkbox"/>	
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C <input type="checkbox"/>	
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D <input type="checkbox"/>	
13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____	.00 x .20 (20%) = 14b _____
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15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

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- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____
			()

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

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

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C

Section 4 - Schedule H General Instructions

Line References (continued)

Checkboxes - A through D

- If any of the four statements above line 13 apply to the claimant, check the designated area(s) and, if applicable, refer to the schedule(s) on page 3 of Schedule H (found on page 52 of this manual)

Line 13 - Homeowners

- If the claimant or the claimant and his/her spouse lived in the claimant's homestead during all of 2016 and were the sole owner(s), fill in the net property taxes from their 2016 property tax bill(s) on line 13
- **Note:** These are the property tax bill(s) payable in 2017 – the taxes do not have to be paid to claim the credit
- Net property taxes means the net taxes after:
 - » State aids and school tax credits
 - » The first dollar credit, and
 - » The lottery and gaming credit (if applicable)
- Net property taxes do not include:
 - » Special assessments or charges
 - » Delinquent interest
 - » Woodland, forest croplands, or managed forest land taxes

Items to attach (paper clip) to the claimant's Schedule H

- A legible copy of the 2016 property tax bill(s) (payable in 2017) for the claimant's homestead, or a computer printout obtained either directly from the county or municipal treasurer or from their website
- If filing electronically, mail or electronically transmit the property tax bill or computer printout with Form W-RA, not the electronically generated form (see page 4 of this manual)
- **Note:** the Department of Revenue **cannot** accept a mortgage statement, canceled check, installment tax stub, or money order receipt
- The property tax bill copy or computer printout must show:
 - » The year
 - » Name of the owner(s)
 - » Assessed value of land and improvements
 - » Legal description or property address
 - » Taxes before and after state aids and credits, and
 - » Lines for special assessments and the lottery and gaming credit
- In certain cases the claimant must reduce his/her net property taxes or attach additional information. See the exceptions on the following pages.

2016 H | Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

- A** Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**
- B** Check here if your home was located on more than one acre of land and **was** part of a farm
- C** Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**
- D** Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____ .00 x .20 (20%) =	14b _____ .00
Heat not included (8b of rent certificate is "No")	14c _____ .00 x .25 (25%) =	14d _____ .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____
			()

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

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

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Section 4 - Schedule H General Instructions

Line References (continued)

Line 13: Homeowners - continued

Exceptions - Homeowners

1. If there are names on the property tax bill other than the claimant's (or his/her spouse's if the claimant was married and lived with his/her spouse during all of 2016):
 - » Attach (paper clip) a copy of a document showing the claimant's ownership percentage or life estate. The document could be a deed, land contract, divorce judgment, final judgment in an estate, or trust instrument
 - » Use only the portion of the net property taxes that reflects the claimant's percentage of ownership, unless one of the following situations applies:
 - If the other owner was the claimant's spouse who lived with the claimant during all of 2016, use all of the net property taxes
 - If the other owner did not live in the homestead and the claimant paid or will pay all the property taxes, fill in the portion of taxes reflecting the claimant's ownership percentage on line 13 and fill in the other owner's share of taxes on line 14c as rent
 - If the claimant inherited a partial ownership interest and is required by the terms of the decedent's will to pay all the property taxes, the claimant may use all the property taxes from the date of death. Submit a copy of the will to verify the requirement.
2. If the claimant owned and lived in a mobile or manufactured home in 2016:
 - » Fill in line 13 with the net property taxes from his/her 2016 personal property tax bill (payable in 2017)
 - » Write "mobile home" or "manufactured home" on the property tax bill
 - » If the claimant owned the land where the mobile or manufactured home was located, fill in the 2016 net property taxes for the land
 - » Also fill in line 13 with any 2016 municipal permit fees the claimant paid to the municipality (or to the owner of the land if the claimant rented the land)
3. If the claimant submits two or more property tax bills for one homestead, a drawing must be attached showing the description, size, and location of each parcel.
4. If the property tax bill for the claimant's homestead does not show any lottery and gaming credit, do one of the following:
 - » If the claimant received or will receive a lottery and gaming credit separately, subtract the credit from the amount shown on the claimant's property tax bill.
 - Include only the net amount on line 13
 - Attach a note indicating the amount of the lottery and gaming credit
 - » If the claimant did not and will not receive a lottery and gaming credit on his/her homestead for 2016, attach a note explaining this.

2016 H Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A <input type="checkbox"/>
B Check here if your home was located on more than one acre of land and was part of a farm	B <input type="checkbox"/>
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C <input type="checkbox"/>
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D <input type="checkbox"/>

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____	.00 x .20 (20%) = 14b _____
Heat not included (8b of rent certificate is "No")	14c _____	.00 x .25 (25%) = 14d _____
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____
			()

Sign Here ▶

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



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

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Section 4 - Schedule H General Instructions

Line References (continued)

Line 14: Renters

- **If heat was included** in the claimant's rent:
 - » Fill in the amount from line 8a of the claimant's rent certificate(s) on line 14a of Schedule H
 - » Fill in 20% (.20) of that amount on line 14b
- **If heat was not included** in the claimant's rent:
 - » Fill in the amount from line 8a of the claimant's rent certificate(s) on line 14c of Schedule H
 - » Fill in 25% (.25) of that amount on line 14d
- Altered rent certificates
 - » Rent certificates are prepared by the claimant's landlord. None of the information the landlord filled out may be changed on the rent certificate.
 - » The Department of Revenue **will not accept** altered rent certificates
 - » If any information has been or needs to be changed, the claimant's landlord should be asked to prepare a new rent certificate
 - » VITA/TCE volunteers must not fill out a claimant's rent certificate
- Attach (paper clip) the following documents to the claimant's Schedule H:
 - » Rent certificate(s) completed and signed by the claimant's landlord(s)
 - A separate rent certificate must be attached for each homestead for which the taxpayer is claiming a 2016 homestead credit
 - » Only rent paid for 2016 may be used in determining the claimant's homestead credit
 - » If filing electronically, mail or electronically submit the claimant's signed rent certificate(s) with Form W-RA, not the electronically generated form ([see page 4 of this manual](#))

Exceptions - Renters

In the following cases you must reduce the claimant's rent or attach additional information:

1. To calculate the allowable rent paid for occupancy only, fill in the Shared Living Expenses Schedule if:
 - » The number of occupants on line 5 of the rent certificate is more than one (the claimant's spouse and minor children should **not** be included), and
 - » Each occupant did not pay an equal share of the living expenses. Fill in all lines on the [Shared Living Expenses Schedule](#) on page two of the rent certificate to calculate the claimant's allowable rent paid for occupancy only.
2. Claimant's landlord:
 - » If the landlord will not sign the claimant's rent certificate, complete the "Landlord or Authorized Representative" section of the rent certificate (claimants may NOT sign the rent certificate themselves).
 - » If food or services were provided by the landlord, indicate what items were provided and fill in the claimant's estimated value of these items on line 7.
 - » If food or services were not provided, fill in "0" on line 7.
 - » Place a checkmark in the designated area of the rent certificate.
 - » Attach the rent certificate, along with a copy of each canceled check or bank money order the claimant has to verify his/her rent. Any portion of the claimant's rent paid that is not verified will not be allowed.

2016 H | Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

- A** Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**
- B** Check here if your home was located on more than one acre of land and **was** part of a farm
- C** Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**
- D** Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____ .00 x .20 (20%) =	14b _____ .00
Heat not included (8b of rent certificate is "No")	14c _____ .00 x .25 (25%) =	14d _____ .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
_____	_____	_____	() _____

Sign Here ▶

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



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

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Section 4 - Schedule H General Instructions

Line References (continued)

Exceptions - Renters (continued)

3. Only rent paid for a homestead subject to property taxes may be claimed:
 - » **Exception:** rent may be claimed for property that 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. If in 2016 the claimant rented a mobile or manufactured home or the land on which it was located:
 - » Attach a completed rent certificate
 - » On line 14a or 14c of Schedule H, fill in the rent from line 3c and/or 8a of the rent certificate
 - » As a renter of a mobile or manufactured home, mobile or manufactured home taxes or municipal permit fees the claimant paid may only be claimed as rent

Exceptions - Homeowners and renters

1. If during 2016 the claimant was separated from his/her spouse, became married or divorced, or the claimant's spouse died, read the appropriate section(s) of the Special Instructions on pages 15 and 16 of the Schedule H instruction booklet before you complete line 13 or 14
2. If the claimant moved during 2016, review these instructions and follow each that apply:
 - » Attach a schedule listing the address of each dwelling and the dates the claimant lived there in 2016
 - » Claim the prorated property taxes or rent only for the time the claimant occupied each dwelling in 2016
 - If he/she is claiming less than 12 months of property taxes and/or rent, attach a note explaining where he/she lived for the balance of 2016
 - » Do not claim more than 12 months of property taxes and/or rent
 - If the claimant paid property taxes and/or rent for two dwellings for the same time period, claim only the amount for where the claimant actually lived
 - » If the claimant owned the homestead, claim only the portion of property taxes prorated for the time the claimant both owned and occupied it
 - » If the claimant sold his/her homestead in 2016 attach a copy of:
 - Closing statement to verify the claimant's ownership of the sold homestead
 - Prorated property taxes
 - Date of sale (see line 11c income instructions on page 10 of Schedule H instructions)
 - » If the claimant paid rent for more than one homestead for 2016, attach a separate rent certificate for each homestead
 - » If the claimant moved from a homestead he/she owned to tax-exempt housing, see paragraph 8 on page 13 of the Schedule H instruction booklet

2016 H | Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A <input type="checkbox"/>	
B Check here if your home was located on more than one acre of land and was part of a farm	B <input type="checkbox"/>	
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C <input type="checkbox"/>	
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D <input type="checkbox"/>	
13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____	.00 x .20 (20%) = 14b _____
Heat not included (8b of rent certificate is "No")	14c _____	.00 x .25 (25%) = 14d _____
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
_____	_____	_____	() _____

Sign Here ▶

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



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

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Section 4 - Schedule H General Instructions

Line References (continued)

Exceptions - Homeowners and renters (continued)

3. If the claimant's home or property was not used solely for personal purposes while he/she lived there and was not part of a farm, the claimant must:
 - » Allocate property taxes or rent between personal use and business or rental use for which a deduction is allowed or allowable for federal tax purposes, or use of a separate unit by others rent free
 - Place a checkmark in the designated area above line 13, and complete Schedule 2 on page 3 of Schedule H
 - Claim only the personal portion of property taxes or rent
 - » Examples of part business use:
 1. Having a store or office on the same property as the claimant's home
 2. Using one room of the claimant's home exclusively for storing products he/she sells
 3. Providing child care for others in his/her home

Example: During 2016 the claimant owned a triplex and lived in one of the three equal sized units. Net property taxes were \$3,000.

» Claim \$1,000 of property taxes (one-third of \$3,000) on line 13, whether the other units were rented out, available for rent, or used by others rent free

Example: In 2016 the claimant used one room of his/her five-room house exclusively for business. Net property taxes were \$1,500.

» Since one-fifth of the total property taxes are for business use, claim \$1,200 of property taxes (four-fifths of \$1,500) on line 13
4. If the claimant's home was on more than one acre of land and was not part of a farm, he/she may claim only the property taxes or rent on the home and one acre of land:
 - » Place a checkmark in the designated area above line 13
 - » **Homeowner:** Complete Schedule 1 on page 3 of Schedule H
 - » **Renter:** Attach a statement from his/her landlord, indicating the amount of rent for the claimant's home and one acre of land
5. Wisconsin Works or county relief:
 - » If for any month of 2016 the claimant received either items a or b listed below, place a checkmark in the designated area above line 13:
 - a. Wisconsin Works (W2) payment of any amount
 - b. County relief of \$400 or more
 - » Fill in Schedule 3 on page 3 of Schedule H to calculate the claimant's reduced property taxes or rent

2016 H | Name
SSN



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A <input type="checkbox"/>	
B Check here if your home was located on more than one acre of land and was part of a farm	B <input type="checkbox"/>	
C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; see Schedule 2, page 3	C <input type="checkbox"/>	
D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; see Schedule 3, page 3	D <input type="checkbox"/>	
13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a _____	.00 x .20 (20%) = 14b _____
Heat not included (8b of rent certificate is "No")	14c _____	.00 x .25 (25%) = 14d _____
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

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

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____	Spouse's signature _____	Date _____	Daytime phone number _____
Sign Here ▶			()

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



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

For Department Use Only

C					
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Section 4 - Schedule H General Instructions

Line References (continued)

Exceptions - Homeowners and renters (continued)

6. If the claimant's home was part of a farm, he/she may claim property taxes or rent on up to 120 acres of land adjoining his/her home, and all improvements on those 120 acres:
 - » Check B in the designated area above line 13
 - » The claimant may not claim property taxes or rent for more than 120 acres of land or for land that does not adjoin
7. If the claimant's home or property was not part of a farm but was on more than one acre of land, and it was not used solely for personal purposes:
 - » Check A and C in the designated areas above line 13
 - » Complete both Schedule 1 and Schedule 2 on page 3 of Schedule H (found on page 52 of this manual)
 - » Fill in the amount from line 9 of Schedule 1 on line 1 of Schedule 2
8. If the claimant has moved from a homestead that he/she owned to tax-exempt housing and has tried to sell his/her former homestead:
 - » He/she may claim the property taxes while he/she still owns it, for up to 12 months after he/she moved, provided:
 - The tax-exempt housing the claimant moved to is not a municipal housing authority making payments in place of taxes or a correctional or detention facility
 - The claimant did not rent or lease his/her former homestead to another person
 - » If his/her claim is based on this provision, attach a complete explanation, indicating that:
 - The claimant has not rented or leased the homestead
 - The date the claimant moved to the tax-exempt housing
 - What attempts were made to sell the homestead
9. If the claimant files a federal business or rental schedule, list the address of each property on each schedule

Lines 16 through 19 – Credit computation

- Refer to the 2016 Homestead credit computation tables A and B on pages 17 and 18 of the Schedule H instruction booklet to determine the claimant's homestead credit
- If the claimant would like the Department of Revenue to calculate his/her credit, do not complete these lines. The department will notify the claimant of his/her credit amount.

Sign and date the claim

- Be sure the claimant (and his/her spouse if residing together) sign and date their Schedule H at the bottom of page 2
- Also include the claimant's daytime phone number
- A homestead credit claim may not be signed for or filed on behalf of a deceased person. The claimant must be living at the time the claim is filed.

Section 4 - Schedule H General Instructions

Schedules 1, 2 and 3

2016 H Name
SSN



Page 3 of 3

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

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

<ul style="list-style-type: none"> Homeowners: Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 5 of the instructions). Claim only the property taxes on one acre of land and the buildings on it. Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 13) for instructions. Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres. If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes. 	1	Assessed value of land (from tax bill) . . .	1	.00
	2	Number of acres of land	2	. . . . .
	3	Divide line 1 by line 2	3	.00
	4	Assessed value of improvements (from tax bill)	4	.00
	5	Add line 3 and line 4	5	.00
	6	Add line 1 and line 4 (total assessed value)	6	.00
	7	Divide line 5 by line 6 (carry the decimal to four places)	7	. . . . .
	8	Net 2016 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 12)	8	.00
	9	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below	9	.00

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

<ul style="list-style-type: none"> Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2016. Only the personal portion of your property taxes/rent may be claimed. "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 13) for examples and additional information. 	1	Net 2016 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 13)	1	.00
	2	Percentage of homestead used solely for personal purposes	2 %
	3	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below	3	.00

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

Complete this schedule if, for any month of 2016, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2016, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2016. Rent paid for 2016 was \$4,500, and heat was included.

1	Homeowners – fill in the net 2016 property taxes on your homestead or the amount from line 3 of Schedule 2	1	.00
2	Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2	2	.00
3	Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460	3	.00
4	Divide line 3 by 12	4	.00
5	Number of months in 2016 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more	5	. . . . .
6	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14	6	.00

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

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Section 4.1 - Homestead General Definitions

General definitions

Claimant

- The person listed on the top line of a Schedule H. Either spouse may be the claimant.
- The homestead credit claim is based on the claimant's household income

Farm

- A homestead is part of a farm if the property was used for agricultural purpose during the claim year or if it was used for agricultural purposes prior to the claim year and has not been used since then for other purposes (e.g., recreational or manufacturing)
- If the current or most recent use of the land, while owned by the present owner, was for agricultural purposes, the property would generally be considered a farm and the claim would be based on the homestead and other improvements on up to 120 acres
- Agricultural purposes means:
 - » The business of producing food products or other useful crops by tilling and cultivating the soil or by raising cattle, sheep, poultry, domesticated rabbits or other animals which produce a food product or which are themselves a food product and includes raising pheasants, foxes, fitch, nutria, marten, fisher, mink, chinchilla, rabbit, caracul and bees
 - » Producing honey products by a beekeeper of 50 or more hives
 - » Commercial raising of fish for food; commercial breeding and raising of horses for sale
 - » Ginseng, mushrooms and sod
- The term "agricultural purposes" does not include:
 - » Home gardening and other similar noncommercial activities
 - » Breeding or raising dogs, cats and other pets or animals intended for use in laboratories; raising earthworms
 - » Operating sporting or recreational facilities such as riding stables or shooting preserves; operating stockyards, slaughterhouses or feed lots
 - » Lumbering and logging, pulpwood and sawmill operations, milling and grinding grain
 - » Preparing sausage, canned goods, jellies, juices or syrup
 - » **Note:** if the current or most recent use of the land was non-agricultural, such as use for recreational purposes, then the property would not be considered a farm and a homestead located on such land would be limited to one acre
- Examples:
 1. A claimant's homestead is located on a 120 acre tract of land on which he is currently growing crops. He is entitled to base his claim on the 120 acres including his residence and other improvements on the property.
 2. A claimant's homestead is located on a 200 acre tract of land which he rents out to his neighbor. His neighbor grows crops on the land. The claimant is entitled to base his claim on the 120 acres which includes his residence and other improvements.
 3. A claimant's homestead is located on a 40 acre tract of land which is currently sitting idle. He previously had grown crops on this land but since his retirement three years ago, the land has not been used. He is entitled to base his claim on the 40 acres including his residence and other improvements.

Section 4.1 - Homestead General Definitions

General definitions (continued)

4. A claimant's homestead is located on a 40 acre tract of land on which, up until his retirement five years ago, he had grown crops. During the last five years he has leased this land to an organization which has utilized it for recreational purposes. The claimant is entitled to base his claim on his residence and up to only one acre of land.
5. A claimant bought a ten acre tract of land from a farmer and built her residence on it two years ago. This land has not been used for commercial agricultural purposes since she purchased it. The claimant is entitled to base her claim on her residence and up to only one acre of land.

Homestead

- A claimant's homestead is the Wisconsin home he/she occupies, whether the claimant owns it or rents it and includes up to one acre of land adjoining it or up to 120 acres if the homestead is part of a farm (e.g., it may be a house, an apartment, a rented room, a mobile home, a farm or a nursing home)
- Unless a homestead is part of a farm, it does not include any part that is used for business or rental purposes where a deduction is allowed or allowable for federal income tax purposes or a separate unit occupied by others rent free

Household

- A household is a claimant and his/her spouse living in the claimant's homestead
- If the claimant is single, the claimant is a household, whether he/she lives alone or with others
- If the claimant is married, the claimant and his/her spouse are a household if they live together
- If the claimant is married but the claimant and his/her spouse maintained separate homes on December 31 of the claim year, they are each considered a separate household

Household income

(see Section 4.2, Household income, in this manual for more details)

- Household income is all of the claimant's income reportable for Wisconsin income tax purposes and all the items identified on lines 9a through 11j of Schedule H less a deduction of \$500 for each qualifying dependent
- If the claimant was married and lived with his/her spouse during all of the claim year, the claimant must combine both incomes to determine household income
- If during the claim year the claimant was separated from his/her spouse for all or part of the year (including one spouse living in a nursing home), the claimant became married or divorced, or the claimant's spouse died, see the Special Instructions on pages 15 and 16 of the Schedule H instructions for information on how to determine household income

Wisconsin Works (W2) payment

- A Wisconsin Works or "W2" payment is a payment received under the Wisconsin Works assistance program for participating in a community service job or a transitional placement, or as a caretaker of a newborn child
- Amounts received under the Wisconsin Works program for trial jobs are taxable wages and are not included in the definition of Wisconsin Works (W2) payment for homestead credit purposes
- Amounts received for job access loans, health care coverage, child care subsidies, and transportation assistance are also not included in the W2 payment definition and are not includable in household income

Section 4.2 - Homestead Household Income

Household income inclusions/exclusions

Depreciation

- All depreciation that has been deducted as an expense in determining Wisconsin taxable income must be added back to household income
- If only a Schedule H is filed no depreciation may be claimed in calculating household income, this includes
 - » Depreciation ordinarily allowable on a:
 - business schedule (Schedule C)
 - farm schedule (Schedule F)
 - rent schedule (Schedule E)
 - farm rental schedule (Form 4835)
 - business use of home schedule (Form 8829)
 - » Depreciation included when determining income or loss from partnerships, limited liability companies (LLCs) and S corporations (Part II of Schedule E)

Mileage depreciation

- When the standard mileage rate is used on a business, farm, or rent schedule:
 - » 24¢ per mile is depreciation and must be added back to household income
 - » However, the 24¢ per mile income adjustment is not required for mileage claimed after the adjusted basis of the car or truck reaches zero
 - » A separate line (11h) is listed on Schedule H to add back standard mileage depreciation to household income

Section 179 property

- Section 179 of the Internal Revenue Code permits taxpayers to expense certain property rather than depreciate it
- These expenses are claimed on the depreciation line of the farm, rental, or business schedule and are listed in a separate area on [IRS Form 4562](#)
- Section 179 expenses must be added back to household income
- The distributive share of partnership, LLC, and S corporation Section 179 expenses must be added back to household income

Depletion, intangible drilling costs, and amortization

- All depletion allowances, intangible drilling costs, and amortization deductions must be claimed in arriving at Wisconsin taxable income
 - » This includes the claimant's and spouse's share of such deductions claimed by a partnership, LLC, or S corporation

Capital gains

- All capital gains (with exception for nonrecognized gain from involuntary conversion) are includable at 100%
 - » This includes the capital gain exclusion and any capital gains modified out of income as a subtraction modification
 - » It also includes the gain on sale of a principal residence excluded under Section 121 of the Internal Revenue Code
 - » This also includes any gain excluded from income on line 15a of Schedule WD

Section 4.2 - Homestead Household Income

Household income inclusions/exclusions (continued)

Individual Retirement Arrangement (IRA), SEP, SIMPLE, Qualified Plans, and Deferred Compensation

• **Includable:**

- » All payments/contributions to these plans which are deducted or excluded from Wisconsin taxable income
- » Taxable rollovers or conversions from a traditional IRA to a Roth IRA

• **Not includable:**

- » Nontaxable rollovers (amounts transferred from one retirement plan to another)
- » Tax-free section 1035 insurance contract exchanges

Home care payments

- These are payments made under Title XX of the federal Social Security Act to a partially disabled, incompetent, or other needy person to be turned over directly to another individual in exchange for providing care
 - » The recipient may not keep any of the money, and it must be turned over to the caretaker
 - » This money is called wages, out of which social security must be taken

• **Includable:**

- » The payments are includable in both taxable and household income by the caretaker, reduced by the employer's share of social security

• **Not includable:**

- » The payments are not includable in household income by the disabled person, as they are funded by Title XX

Support money

• **Includable:**

- » Support money and maintenance payments are includable as part of household income if they are court ordered
- » Payments received under a court order or the threat of imminence thereof would be includable as household income

• **Not includable:**

- » Voluntary contributions would be considered as gifts from a nongovernmental source and are not includable as household income

Social security and supplemental security income benefits

- Items that must be reported as social security benefits and supplemental security income benefits include:
 - » Total amount of social security benefits received during the year
 - Include the monthly premium amounts deducted for Medicare parts A-D
 - **Note:** 2016 Medicare Part B premium was \$121.80 per person per month or \$1,258.80 for the entire year if enrolled in Part B for the first time in 2016.
 - » Gross Social Security death benefit of \$255
 - » Federal **and** state SSI (supplemental security income), SSI-E (supplemental security income – exceptional needs, SSD (supplemental security disability), and caretaker supplement payments

Pensions, annuities, and rollovers

- The gross amount of all pensions and annuities, including IRA distributions, received by a claimant and the claimant's household, must be included in household income
 - » This includes not only the taxable amounts reportable on a tax return, but also nontaxable amounts such as:
 - The portion representing an employee's contribution to a pension plan
 - Amounts excluded from taxable income as disability income or death benefits
 - Nontaxable pensions such as Milwaukee City and County employees and Wisconsin state teachers retirement
 - Proceeds from a personal endowment-type insurance policy or from a self-purchased annuity contract
 - **Exception:** do not include nontaxable rollovers (amounts transferred from one retirement plan to another) or tax-free section 1035 insurance contract exchanges
 - **Note:** taxable rollovers or conversions from one retirement plan to another, such as from a traditional IRA to a Roth IRA, are included as income on the Wisconsin return and may not be subtracted in determining household income

Cash public assistance and county relief

- **Includable:**
 - » Wisconsin Works (W2), kinship care, county relief, or other cash public assistance payments
 - » Housing allowance payments made directly to a claimant by the Department of Housing and Urban Development (HUD)
 - » Any cash reimbursement by a governmental agency for benefits received (except Title XX payments)

Scholarships, fellowships and grants

- **Includable:**
 - » The gross amount of any scholarship, fellowship or educational grant from any source
 - » Any type of payment made by a governmental agency for educational purposes (except student loans which must be repaid)

Funeral trust interest

- Individuals may create a pre-need funeral trust, also referred to as a burial agreement, to prepay costs of funeral and burial services and merchandise
- Investment earnings (e.g., interest) that accrue from a pre-need funeral trust are taxable
- The earnings may be includable in taxable income of the trust, or in taxable income of the purchaser/grantor, depending on whether the trustee has or has not made an election under sec. 685 of the federal Internal Revenue Code (IRC)
- If the trustee of a pre-need funeral elects to have the trust treated as a "qualified funeral trust" (QFT) under IRC sec. 685, the trust is taxed on the investment earnings generated by the trust
 - » **Not includable:** in this case, the earnings are not includable in the purchaser/grantor's taxable income (or household income for homestead credit purposes)
- In all other cases (when an IRC sec. 685 election has not been made), the investment earnings from a pre-need funeral trust are includable in the purchaser/grantor's taxable income (or household income for homestead credit purposes)
- See [pages 5 and 6 of Wisconsin Tax Bulletin 134 \(April 2003\)](#) for additional information regarding funeral trust interest

Section 4.2 - Homestead Household Income

Household income inclusions/exclusions (continued)

Medical care and long-term care insurance deduction

- A claimant who reports taxable income on line 8 of Schedule H and paid amounts for medical care insurance or long-term care insurance during the claim year may claim a deduction for all or a portion of these costs
- The deduction is limited to taxable income reported
- Use the [insurance deduction worksheet and instructions](#) in the Schedule H instruction booklet in determining the allowable deduction

Military benefits

- All benefits received from the United States for past or present service in the armed forces
 - » **Includable:** Taxable and nontaxable amounts (e.g., G.I. Bill benefits or VEAP payments)
- Voluntary Educational Assistance Program (VEAP) payments
 - » **Includable:** Only the portion from the military's contribution is includable
 - » **Not includable:** The veteran's contribution portion is not includable

Dependent deduction

- A deduction of \$500 for each dependent who occupied the claimant's homestead for more than six months during the year may be claimed in calculating household income
- The dependent must qualify as the claimant's dependent for federal income tax purposes

Repaid amounts

- Nontaxable income that was received and included in household income in a prior year and was required to be repaid during a subsequent year may be subtracted from household income in the repayment year on the household income line of Schedule H to which repayment relates

Not included in household income

Cash public assistance and county relief

- Relief in kind is not included in household income:
 - » Amounts paid by a governmental agency to a supplier of goods or services rather than to a claimant are considered “relief in kind”
 - » Food stamps are also considered “relief in kind” and are not includable in household income
 - » Nontaxable foster care payments and nontaxable community options program (COP) payments

Military benefits

- The veteran’s contribution portion of the Voluntary Educational Assistance Program (VEAP) payment is not includable

Other types of receipts not considered household income

- A gift from an individual or other nongovernmental source
- An inheritance
- A divorce property settlement
- Nontaxable income from an insurance settlement
- An insurance payment received for a loss of limb or other disability under a personal insurance policy
- Life insurance paid to a beneficiary of a deceased person
- Foster Grandparents program payments

Homestead credit

- Homestead credit benefits from a prior year
- If only a Schedule H is filed, no depreciation may be claimed in calculating household income (see [Depreciation, page 55 of this manual](#))

Capital gain

- Nonrecognized capital gain from involuntary conversion

Home care payments

- **Not includable:** The payments are not includable in household income by the disabled person, as they are funded by Title XX
- **Includable:** The payments are includable in both taxable and household income by the caretaker, reduced by the employer’s share of Social Security

Support money

- Voluntary contributions would be considered as gifts from a nongovernmental source and are not includable as household income

Social security items not reportable as household income include

- Social security and SSI benefits received in the name of a claimant’s child
- Cash reimbursement payments made under Title XX of the Federal Social Security Act, which are benefits received for certain services provided to low-income and needy persons
- Spouse’s social security benefits paid to the claimant under the Spousal Impoverishment Program

Pensions, annuities and rollovers

- Do not include nontaxable rollovers (amounts transferred from one retirement plan to another) or tax-free section 1035 insurance contract exchanges in household income

Section 4.3 - Homestead Credit Special Situations

Taxes and/or rent

Ownership of a homestead (owners who are not married in 2016)

- The following is a brief summary of when a claimant is and is not the legal owner of his/her homestead. These definitions are for owners who are not married during 2016. For married persons the marital property law must also be considered to determine ownership.

Deeds

- A deed (e.g., warranty deed, quit claim deed, personal representative's deed) becomes effective as soon as it has been executed (signed by the grantors and delivered to the purchaser)
- It is not necessary for the deed to be recorded in the Register of Deeds office for it to be a valid document

Joint tenants and tenants in common

- Joint tenants:
 - » If title to property is held by two persons as joint tenants, the surviving joint tenant automatically becomes the sole owner upon the death of the other joint tenant
- Tenants in common:
 - » If title is held as tenants in common and one of the co-owners dies, title to the decedent's share passes to the estate and ownership is not transferred until the final judgment has been granted
- **Note:**
 - » The joint tenant language must be stated on the legal ownership document (except for a married couple)
 - » If not stated on the document, the title is considered to be held as tenants in common

Estates

- Title to solely owned property or property owned as a tenant in common is vested in the estate of the decedent immediately upon his/her death
- Title passes to heirs only upon granting of the final judgment in the estate
- A claimant who lives in a homestead owned by an estate may claim taxes paid as rent only, even if he/she is the sole heir of the decedent
- **Exceptions are allowed under the following circumstances:**
 1. If property was solely owned by a deceased spouse, the last will gives the property to the surviving spouse, and the final judgment gives the property to the surviving spouse, taxes are allowed in full to the surviving spouse calculated from the spouse's date of death
 2. If property was solely owned by a deceased spouse, the spouse died intestate (no will), there are no children of a former marriage of the decedent, and the final judgment gives the property to the surviving spouse, taxes are allowed in full to the surviving spouse calculated from the spouse's date of death

Life estate

- A claimant who has a written life estate may claim all of the taxes on the homestead, even if the tax bill is in someone else's name
- A written life estate must be signed and dated by both the person allowing the life estate and the person receiving it
- It is not necessary to indicate the life estate on the deed or record in the Register of Deeds office
- A life estate containing provisions terminating it which are controlled by the claimant (e.g., marriage or failing to reside in the residence for six months) are still considered a life estate
- It is also considered a life estate if it can be terminated by a third party (e.g., doctor) who determines the claimant is medically or physically incapacitated and unable to reside in the residence

Life lease

- A life lease, whereby a lessor and a lessee have signed an agreement to lease property for the life of the lessor or the lessee at a nominal rent, is to be treated the same as a life estate
- The lease must be for life, not for a specified time
- A life lease containing provisions terminating it which are controlled by the claimant (e.g., marriage or failing to reside in the residence for six months) are still considered a life lease
- It is also considered a life lease if it can be terminated by a third party (e.g., doctor) who determines the claimant is medically or physically incapacitated and unable to reside in the residence

Divorce

- If a divorce judgment specifies a division of property, title to the property is transferred as of the date the divorce is granted by the judge, according to the provisions therein, regardless of whether a quit claim deed has been executed (unless the quit claim deed is executed before the date of divorce)
- If the judgment stipulates a tenancy in common but that one of the parties (the claimant) may live there and pay all of the taxes, etc., until certain conditions occur (e.g., remarriage or 18th birthday of a child), the claimant may claim only his/her one-half share of the taxes, plus the balance as rent
- The only time the effective date of a divorce judgment would be other than the date of the judgment itself would be if the judgment has been appealed by one of the parties and the appeals court has granted a stay in the proceedings
- When a divorce has been granted during the claim year, the claimant's ownership interest prior to the judgment must be established and the claim allowed accordingly

Land contracts

- A vendee (buyer) in possession under a land contract signed by both parties is considered to be the legal owner of a homestead, regardless of whether the land contract has been recorded with the Register of Deeds
- A vendor (seller) who has reclaimed physical possession because of default by the vendee may not claim the taxes unless the property has been reconveyed by the vendee or unless a judgment has been entered against the vendee

Corporations/limited liability companies (LLC)/partnerships

- If title to property is held by a corporation or LLC, a claimant may not claim the taxes
- If a claimant individually (not as a corporation or LLC) pays the taxes, he/she may only claim the taxes paid as rent
- A claimant who is the sole member of a disregarded LLC may claim the taxes
- If title to property is held by a partnership, a claimant may claim the portion of the taxes which reflects his/her ownership percentage in the partnership

Trusts

- There are two broad classifications of trusts, "testamentary" and "inter vivos" or "living":
 - » A living trust may be either "revocable" or "irrevocable"
 - » Title to property in a trust is held by the trust, not by the beneficiary
 - » If a claimant holds a life estate in the property, he/she may claim all of the taxes on the property
 - » If the claimant created the trust and reserved the right to revoke the trust, he/she may claim all of the taxes
- **Note:** In all other situations, the taxes paid by the claimant may only be claimed as rent

Section 4.3 - Homestead Credit Special Situations

Taxes and/or rent (continued)

Tax bill substitutes

- Substitutes for property tax bills must contain information equivalent to that appearing on the original tax bill
- Substitutes must be provided by the taxing municipality and must show:
 - » The year
 - » Name of the owner(s)
 - » Legal description or property address
 - » Assessed value of land and improvements
 - » Taxes before and after state aids and credits
 - » Lines for special assessments and for the lottery and gaming credit

Tax payment on behalf of a claimant

- If a claimant owns his/her homestead and another person (e.g. a relative) pays the property taxes for the claimant, the other person is considered to have made a gift to the claimant, and the claimant is considered to have paid the tax

Full tax payment by a joint owner

- If a homestead is owned jointly between the claimant and someone other than the claimant's household but the claimant pays all the taxes, he/she is entitled to not only his/her own share of the taxes, but also the other owners' share as rent:
 - » This rent is not allowed if the other joint owner also occupies the homestead
 - » **Exception for inherited partially-owned property:** All the property taxes are allowed if a claimant inherited a partial ownership interest in the homestead and is required by terms of the decedent's will to pay all of the property taxes

Secondary parcels

- Taxes/rent on secondary parcels for homesteads other than a farm are not allowed, unless:
 - » The land totals one acre or less
 - » The secondary parcels are adjacent to the homestead parcel, and are an integral, or necessary, part of the homestead
- Taxes/rent on secondary parcels where the homestead is part of a farm are not allowed, unless:
 - » The land totals 120 acres or less, and
 - » The secondary parcels are adjacent to the homestead parcel
- **Note:**
 - » Parcels separated by a street, river, utility easement, etc., are considered to be adjacent
 - » An acre is 43,560 square feet; a lot is approximately 208 feet by 209 feet

Homestead sold/purchased during the year

- Seller:
 - » The seller of a homestead sold during 2016 **may** use the closing statement, the 2015 property tax bill, or the 2016 property tax bill as the basis for calculating property taxes accrued
 - » If a homestead is sold during the year, the seller is entitled to the prorata portion of taxes on the homestead sold, prorated to the earlier of the date of sale or the date he/she moved
 - The closing statement may be used to verify the allowable taxes, however, since the taxes on a closing statement are calculated to the date of closing, it will be necessary to recalculate the prorata taxes if the claimant moved prior to the date of closing

-
- Buyer:
 - » The buyer of a homestead bought during 2016 **must** use the 2016 property tax bill as the basis for calculating property taxes accrued
 - Both the seller and the buyer:
 - » Must prorate the taxes based upon the time each actually owned and occupied the homestead during 2016

More than one homestead during the year

- If a household owns two or more homesteads during the year, taxes on each homestead must be prorated for the time the claimant owned and occupied each one
- If a household owns a homestead for part of the year and rents a homestead for part of the year, the claim is based on the prorated taxes for the time the one home is owned and occupied **and** the prorated rent for the time the rental dwelling is rented and occupied
- A homestead is a claimant's principal dwelling only. Taxes and/or rent cannot be allowed for two dwellings occupied concurrently, such as:
 - » A claimant moving to a new apartment and paying rent at the old apartment for an overlapping period
 - » Residing in a nursing home temporarily
 - » Staying at a summer cottage while maintaining a permanent residence
- Only the taxes/rent for the dwelling which the claimant considers to be his/her principal dwelling may be claimed
- Exception for move to tax-exempt housing:
 - » If a person moves from a homestead he/she owns to tax-exempt housing, he/she may be able to claim up to 12 months of the property taxes on the former homestead if he/she has tried to sell his/her former homestead
 - » Property taxes on the former homestead are allowable for up to 12 months calculated from the date of the move, provided:
 - The tax-exempt housing is not a municipal housing authority that makes payments in place of taxes, or is not a correctional or detention facility, and
 - The claimant does not rent or lease the former homestead to another person

Co-operative apartments

- A claimant who lives in a co-operative apartment building and owns either equity in the co-op or a part of the building is entitled to the portion of taxes that represents his/her ownership interest in either the capital equity or in the real estate
- The taxes would be further limited to those pertaining to the claimant's personal residence portion of the property

Sharecroppers or tenant farmers

- Rent treated as property taxes of a sharecropper or tenant farmer is a percentage of the owner's share of the net proceeds applicable to occupancy of the homestead and up to 120 acres of land surrounding it
 - » 20% if heat was included
 - » 25% if heat was not included
- Rent paid to the landlord includes:
 - » Any cash paid by the tenant farmer or sharecropper
 - » Market value of any crops or livestock
 - » Market value of other items turned over to the landlord, including cash receipts from the actual sale of crops, milk, etc.

Section 4.3 - Homestead Credit Special Situations

Taxes and/or rent (continued)

- Rent must then be reduced by the value of the nonrental items provided by the landlord, such as:
 - » Depreciation on equipment, machinery, farm buildings other than the homestead, and
 - » The cost of supplies paid for by the landlord including seed, feed, fertilizer, etc.
- If the farm exceeds 120 acres of land, rent paid for occupancy must only be prorated on the ratio of 120 acres to the total number of acres on the farm
- **Example:** How to calculate rent treated as property taxes of a sharecropper or tenant farmer
 - » A sharecropper resides on and operates a 140 acre farm
 - » The sharecropper and the landlord share equally income from:
 - Sale of crops (\$5,000)
 - Gross milk receipts (\$20,000)
 - Cost of seed and feed (\$10,000)
 - » The landlord furnishes the land, machinery, and farm buildings for which depreciation is \$3,000
 - » The landlord provides the furnishings (rental value \$500) and the utilities (\$1,000) including heat

Landlord's share of crop receipts	\$ 2,500
Landlord's share of milk receipts	<u>10,000</u>
Total rent paid	\$12,500
<u>Less nonrental items provided by landlord</u>	
Landlord's share of seed and feed	\$ 5,000
Depreciation.	<u>3,000</u>
Total nonrental items	<u>8,000</u>
Occupancy rent for 140 acres	\$ 4,500
Acreage limitation (120 ÷ 140 x \$4,500)	<u>\$ 3,857</u>
Rent treated as property taxes accrued	\$ 771
((\$3,857 x 20%)	

Landlord signature substitute

- If the claimant is unable to obtain a rent certificate from the landlord, the claimant must submit documentation to show he/she paid rent. Documents accepted include copies of canceled checks (front and back) and/or copies of bank money orders.
- The claimant should complete lines 1 through 8 on the rent certificate and indicate if heat, services, and/or food were provided by the landlord
- If the value of food provided is not known, 50% of total rent should be subtracted if all food was provided (or a smaller estimated percentage if all the food was not provided)
- The claimant should leave the signature line on the rent certificate blank and check the designated space located at the bottom of the renter section of the rent certificate
- Rent for unverified months is not allowed

Rent paid in equivalent of cash

- Besides the market value of items turned over to a landlord by a tenant farmer or sharecropper, other items that are considered to be rent paid in the equivalent of cash include:
 - » The cost of paint or supplies paid by a tenant for his/her apartment and deducted from the monthly rent, but not the value of labor performed by the tenant and deducted from the rent
 - » The only time the value of services provided by a tenant would be considered rent is when a resident manager receives a reduction in rent or free rent as a part of a negotiated agreement with the landlord, where a specified amount is considered to be compensation in lieu of rent. The amount a resident manager's rent is reduced in return for services must be included in household income.

Tax-exempt housing

- Rent paid to a facility that is not subject to property tax (tax-exempt housing) may not be claimed unless the facility is a housing authority that makes payments in place of property taxes to the municipality in accordance with sec. 66.1201(22), Wis. Stats.
- Most, but not all, housing authorities do make such payments and only housing authorities make payments in lieu of taxes under sec. 66.1201(22), Wis. Stats.
- Most housing authorities have been contacted by the Department of Revenue regarding whether or not they make payments in lieu of property taxes
- A claimant who lived part of the year in tax-exempt housing and part of the year in nontax-exempt housing may file a claim based on rent paid for the taxable housing only
- Types of tax-exempt housing besides housing authorities include, but are not limited to:
 - » University housing, YMCAs and YWCAs, charitable, nonprofit or municipally owned nursing homes and certain other types of housing with religious affiliations

Personal property taxes

- If the claimant's homestead is built on leased land and is assessed as personal property rather than real estate, the personal property taxes on the homestead would be allowable
- Personal property taxes are also allowable if assessed on a mobile or manufactured home used as a homestead by the owner of the mobile home

Mobile or manufactured homes

- Besides personal property taxes for a mobile or manufactured home, mobile or manufactured home taxes or municipal permit fees are considered to be property taxes and can be claimed as taxes if the mobile home is owned by the claimant
- In addition to the full amount of personal property taxes or municipal permit fees, a claimant is also allowed to claim as rent the space rental paid to a landlord for parking a mobile home

Section 4.3 - Homestead Credit Special Situations

Taxes and/or rent (continued)

Renter instructions for Shared Living Expenses Schedule

- Complete the Shared Living Expenses Schedule if line 5 of the rent certificate shows more than one occupant and each occupant did not pay an equal share of the rent
- This schedule is found on page two of the rent certificate
- The claimant may claim only the portion of rent that reflects the percentage of shared living expenses he/she paid
- **Example:** The claimant and his roommate paid shared living expenses as shown below. His landlord provided services and filled in \$300 as the claimant's share on line 7 of the rent certificate

Shared living expenses	Total paid by all occupants	Amount claimant paid
Rent	1a) \$4,800	1b) \$4,800
Food	2a) 2,400	2b) 1,200
Utilities	3a) 600	3b) 0
Other	4a) 200	4b) 0
Total	5a) \$8,000	5b) \$6,000

Claimant's allowable rent for occupancy is \$3,300

1. Total rent paid (line 1a)	1	\$4,800
2. Shared living expenses claimant paid (line 5b)	2	\$6,000
3. Total shared living expenses (line 5a)	3	\$8,000
4. Divide line 2 by line 3 Fill in decimal amount	4	x .75
5. Multiply line 1 by line 4	5	\$3,600
6. Value of food and services provided by landlord (line 7 on previous page)	6	\$ 300
7. Subtract line 6 from line 5. This is claimant's allowable rent. Fill in here and on line 14a or 14c of Schedule H	7	\$3,300

Rent for a larger unit

- Rent treated as property taxes for a larger unit is subject to the same criteria used for property taxes. (e.g., a claimant who leases a duplex and subleases one of the units may only claim rent paid for the unit he/she lives in)

Rent includes separate charges (e.g., parking, appliances)

- Amounts paid by the claimant to a landlord in addition to basic rental for items normally associated with the occupancy of a homestead are considered to be a part of the total rent (e.g., payments to a landlord for a garage or parking space, appliances, furniture, pets or utilities)

Nursing homes and other long-term care facilities

- The majority of nursing home and other long-term care facility residents do not qualify for homestead credit:
 - » Either because the facility is not subject to property taxes, or
 - » Because all or part of the cost of their care is being paid by medical assistance under Title XIX, or
 - » Because many of the “private pay” residents have household income in excess of \$24,680
- For those residents who do qualify for the Homestead credit:
 - » Most facilities have been contacted by the Department of Revenue regarding how to complete the rent certificate
 - » A list is kept in the Department of Revenue’s Homestead Processing unit of what optional method they selected
- The facility has three options available to determine rent paid for occupancy only:
 - » A standard rate of \$100 per week
 - » The percentage of building occupancy expenses
 - » Any other method the facility feels is appropriate (subject to the Department of Revenue’s approval)

Exception for move to tax-exempt housing

- If a person moves from a homestead they own to tax-exempt housing, he/she may be able to claim up to 12 months of the property taxes on the former homestead if he/she has tried to sell his/her former homestead
- The property taxes on the former homestead are allowable for up to 12 months calculated from the date of the move, provided:
 - » The tax-exempt housing is not a municipal housing authority that makes payments in place of taxes, or is not a correctional or detention facility, and
 - » The claimant does not rent or lease the former homestead to another person

Exception for inherited partially-owned property

- All the property taxes are allowed if the claimant inherited a partial ownership interest in the homestead and is required by terms of the decedent’s will to pay all of the property taxes

Miscellaneous

One-twelfth reduction for Wisconsin Works (W2) and county relief

- If for any month the claimant received either Wisconsin Works (W2) of any amount or county relief of \$400 or more, the claimant's property taxes or rent are reduced by one-twelfth for each month a payment is received
- The one-twelfth reduction is not applied if the claimant received only kinship care payments
- If taxes and/or rent total more than \$1,460, the one-twelfth reduction is on the \$1,460
- These benefits are included in household income regardless of whether or not the one-twelfth reduction is required
- If the benefits are repaid later in the same year as received, the amount to include in household income should be reduced by the amount repaid, and the one-twelfth reduction for each month received is reduced

Dependency qualification

- No homestead credit may be allowed to any claimant who was claimed or will be claimed as a dependent on another person's 2016 federal income tax return, unless the claimant is age 62 or older as of December 31, 2016
- However, the homestead credit is allowed to claimants who were:
 - » Improperly claimed as a dependent on a federal income tax return
 - » Properly claimed but an amended return has been filed on which the claimant is no longer claimed
 - » Claimed but the federal tax of the person claiming the exemption is unaffected by claiming it

Section 4.3 - Homestead Credit Special Situations

Miscellaneous (continued)

Armed forces personnel

- Armed forces personnel stationed outside of Wisconsin who retain their Wisconsin residency and a Wisconsin homestead may qualify for the homestead credit
- The Wisconsin property must be maintained as a homestead (e.g., the armed forces member has a family living there, possessions stored there, or goes there during leave)
- The claim would be based on property taxes or rent for the Wisconsin homestead, not property taxes or rent for non-Wisconsin property

Temporary absence from a homestead

- If a person is away from his/her homestead at the end of the year, and it can be reasonably assumed the absence is temporary, that person is treated as a member of the homestead he/she previously occupied for purposes of determining both income and taxes/rent
- This is true even if the claimant rented out his/her Wisconsin homestead during a planned temporary absence

Couples married during the year

- When a marriage takes place during the year, the couple is establishing a household. Either spouse may file a homestead claim, but not both.
- The claimant must report his/her own income for the entire year, plus the income of the spouse while he/she was a member of the claimant's household
- Rent or taxes may only be those of the claimant before the marriage and of the household after the marriage

Spouse died during the year

- When a spouse dies during the year, the surviving spouse (claimant) must report his/her own income for the entire year, plus the income of the deceased spouse up to the date of death
- For tax or rent totals the claimant must use combined taxes/rent up to the date of death, plus his/her own taxes/rent for the balance of the year

Couples separated during the year

- If a married couple maintained separate homes during any part of the year or obtained a decree of divorce or separate maintenance during the year, see [pages 15 and 16](#) of the homestead credit instruction booklet and [Wisconsin Publication 109](#) for more information

Signature

- If a claimant is unable to sign his/her own claim, the claimant may fill in an "X" or other mark, and a person who witnesses the mark must sign the claim
- When a legally authorized representative (e.g., guardian, attorney-in-fact, power of attorney) signs the claim, the claimant's mark is not required
- A personal representative, executor, or administrator's signature generally indicates the claimant is deceased, if so, the claim would not be allowable
- A conservator's signature generally indicates the claimant is alive and the claim is allowable

Interest

- Under the provisions of sec. 71.55(4), Wis. Stats., interest:
 - » Cannot be allowed on any homestead credit refund
 - » Is generally not charged for homestead credit assessments

Section 5 - Exercises

Exercise 1 - Sean Anchev

Sean Anchev works part time as a fitness trainer. He also receives some dividends and dividend capital gain distributions. He has no dependents and is not married. Sean rents a home from a friend Tamara. Sean is 37, and he wishes to claim the homestead credit.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 6320 Orange Drive, Madison WI 54712
- Filing Status Single
- Exemptions One
- Income:
 - » W-2
 - Wages 16,328
 - Wisconsin income tax withheld 653.12
 - » 1099-DIV
 - Taxable dividends 333
 - Dividends-capital gain distributions 1,300

Additional information:

Sean has provided sufficient documentation to establish a \$2,234 long-term Wisconsin capital loss carry-forward for tax year 2016. He does not have a federal capital loss carry-forward.

Sean has provided a rent certificate for the address listed above. He paid \$610 per month in rent. The rent certificate signed by Sean's landlord indicates heat is included in the rent and that she provided \$2,666 worth of food and other services.

Requirements:

- Complete Sean's Wisconsin income tax return
- Complete Sean's homestead credit claim

Answer found on p. 84

Section 5 - Exercises

Exercise 2 - Natalie Roenal

Natalie Roenal is a 68 year-old single retiree who has lived in Wisconsin her entire life. She has no dependents. Natalie wishes to claim the homestead credit.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 2358 48th St, Milwaukee WI 52538
- Filing Status Single
- Exemptions One
- Income:
 - » SSA-1099
 - Social Security benefits 10,822
 - Medical Care Insurance 1,248
 - » 1099-DIV
 - Dividends-capital gain distributions 831
 - » 1099-INT
 - U.S. Savings Bonds 1,000
- Property Tax Bill – 2016
 - » Acres 0.5
 - » Assessed value of land 75,000
 - » Assessed value of improvements 215,000
 - » Special Assessments \$65 for garbage
 - » Total Paid December 2016 1,275

Requirements:

- Complete Natalie’s Wisconsin income tax return
- Complete Natalie’s homestead credit claim

Answer found on p. 90

Exercise 3 - Erwin Odes

Erwin Odes is a 72 year-old single retiree who has lived in Wisconsin since 2008. He receives income from IRA distributions and social security. He has no dependents and is on Medicare. Erwin wishes to claim the homestead credit.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 123 Beloit Street, Newville WI 53556
- Filing Status Single
- Exemptions One
- Income:
 - » SSA-1099
 - Social Security benefits 6,312
 - Medical Care Insurance 1,248
 - » 1099-R
 - Gross distribution 7,500
 - Taxable distribution 2,341
 - Distribution code 7 (Normal)
 - » 1099-R
 - Gross distribution 3,321
 - Taxable distribution 3,321
 - Distribution code 7 (Normal)
 - » 1099-R
 - Gross distribution 6,000
 - Taxable distribution 0
 - Distribution code G (Rollover)
- Rent Certificates
 - » Rent paid (no heat) \$5,196
 - » Erwin's rent certificate lists one occupant, since Erwin lives by himself

Requirements:

- Complete Erwin's Wisconsin income tax return
- Complete Erwin's homestead credit claim

Answer found on p. 95

Section 5 - Exercises

Exercise 4 - Danielle Ferny

Danielle Ferny is a 27 year-old single mother who is a student and works part time. She received 4 months of Wisconsin Works (W2). Danielle lives with her boyfriend Ryan, and she has 3 dependent children (Ashley, age 6; John, age 3; and Shannon, age 2) who also live with her. Danielle wishes to claim the EIC and homestead credit.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 9999 W. Main St, Madison 53602
- Filing Status Head of Household
- Exemptions Four
- Income:
 - » W-2
 - Wages 9,359
 - Wisconsin income tax withheld 225
 - » 1098-T
 - Tuition 4,000
 - Scholarships or grants 6,100

Additional information:

- Federal EIC 4,219
- Danielle received the following Wisconsin Works (W2) payments,
 - » \$237 during April
 - » \$608 during May
 - » \$608 during June
 - » \$501 during July
- Danielle provided a rent certificate for the above address. \$9,500 of rent, heat not included, was paid to the landlord during the year. The rent certificate lists two occupants, Danielle and Ryan. Danielle provided the shared living expenses table:

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid
Rent	1a)	9504.00	1b)	4752.00
Food	2a)	4000.00	2b)	2000.00
Utilities	3a)	2000.00	3b)	1000.00
Other	4a)	500.00	4b)	250.00
Total	5a)	16000.00	5b)	8000.00

Requirements:

- Complete Danielle's Wisconsin income tax return
- Complete Danielle's homestead credit claim

Answer found on p. 101

Exercise 5 - Victor Echo

Victor Echo is a 66 year-old man who was laid off during the middle of 2016. He was having difficulty finding another job, so he decided to retire. Victor lives by himself in the house located at 4567 Maybe Street in Kenosha, which he owns. He did not pay any property taxes in 2016. Victor provides more than half of the support for his father, Neil. Neil does not live with Victor.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 4567 Maybe Street, Kenosha 53140
- Filing Status Single
- Exemptions Two
- Income:
 - » W-2 Statement
 - Wages 12,126
 - Wisconsin withholding 250
 - » 1099-G
 - Unemployment Compensation ... 3,547
 - Prior Year State Tax Refund 750
 - » 1099-INT
 - U.S. Savings Bonds 1,000
 - State of Wisconsin Bonds 500
 - » SSA-1099
 - Social Security benefits 3,500
- Property tax bill
 - » Acres 2.5
 - » Assessed value of land 63,000
 - » Assessed value of improvements 115,000
 - » Lottery credit 84
 - » Unpaid prior year property taxes 557
 - » Total due 2,132 (No taxes were paid during 2016)
 - » The home is not a farm

Requirements:

- Complete Victor's Wisconsin income tax return
- Complete Victor's homestead credit claim

Answer found on p. 110

Section 5 - Exercises

Exercise 6 - Romeo and Charlene Foxtrot

Romeo and Charlene Foxtrot are a married couple filing a joint return, and they are both 29. They have a 6 year-old daughter, Sierra, who lived with them all year. Romeo works full time as a mechanic. Charlene attends college and watches Sierra. They purchased medical care insurance through the Health Insurance Marketplace. Romeo and Charlene moved on July 1, 2016 from their apartment to a home they purchased. They wish to claim the homestead credit.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 852 State Street, Wausau WI 54401
- Filing Status Married filing jointly
- Exemptions Three
- Income:
 - » W-2 Statement
 - Wages 28,366
 - Wisconsin withholding 851
 - » 1099-DIV
 - Dividends–capital gain distributions 3,824
 - » 1099-INT
 - U.S. Savings Bonds 1,000
 - State of Wisconsin Bonds 500
 - » 1098-T (Charlene)
 - Tuition 8,500
- Medical care insurance payment 4,327
- Rent Certificate
 - » Rent paid (heat included) 3,500
 - » Dates rented January 1 – July 31
 - » Dates occupied January 1 – June 30
- Property tax bill
 - » Acres 2
 - » Assessed value of land 50,000
 - » Assessed value of improvements 150,000
 - » Lottery credit 130.02
 - » Special assessments 476
 - » Total due 2,019
 - » Dates owned and lived at the residence July 1 – Dec 31

Answer found on p. 116

Exercise 7 - Buck and Jan Badger

Buck (age 66), and Jan (age 64) Badger are married and will file a joint return for 2016. Buck lost his job in October and began receiving unemployment compensation at that time. He also took a distribution from his retirement account and received Social Security benefits during 2016. Jan began working part-time in December of 2016. They provided you with the following information.

Information provided:

- Social Security No XXX-XX-XXXX
- Address 1 University Ave, Madison WI 53222
- Filing Status Married filing jointly
- Exemptions Two
- Income:
 - » **Buck's W-2 Statement**
 - WI Wages 19,078
 - Wisconsin withholding 924
 - » **Buck's 1099-R**
 - Gross distribution 4,041
 - Wisconsin withholding 924
 - » **Buck's 1099-G from Wisconsin DWD**
 - Unemployment compensation 2,160
 - No withholding 0
 - » **Buck's SSA-1099**
 - Benefits paid in 2016 20,664
 - » **Jan's W-2**
 - WI Wages 127
 - No withholding 0
- Rent
 - » Rent paid (heat included) 4,800

Using page one of their already completed Form 1040 (on page 76), complete their Wisconsin Form 1A. They certify that they do not owe any sales or use tax to Wisconsin.

Answer found on p. 123

Section 5 - Exercises

Exercise 7 - Buck and Jan Badger (continued)

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2016	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2016, or other tax year beginning			, 2016, ending	, 20
Your first name and initial Buck			Last name Badger	Your social security number
If a joint return, spouse's first name and initial Jan			Last name Badger	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 1 University Ave				Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Madison WI 53222				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name		Foreign province/state/county			Foreign postal code
Filing Status	1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b b <input checked="" type="checkbox"/> Spouse } No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above			
	c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)			
If more than four dependents, see instructions and check here <input type="checkbox"/>	d Total number of exemptions claimed 2 Add numbers on lines above ▶ 2			
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 19,205 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a 15b Taxable amount 16a Pensions and annuities 16a 4041 16b Taxable amount 4041 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 2,160 20a Social security benefits 20a 20664 20b Taxable amount 1869 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 27,275			
Adjusted Gross Income	23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 27,275			
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2016)				

Exercise 8 - Richard and Lucy Taxpayer

Richard (age 61) and Lucy (age 66) Taxpayer are married and will file a joint return for 2016. They moved from Michigan to Wisconsin on July 1, 2016. Richard worked in Michigan from January – June and worked in Wisconsin from July – present. Lucy did not work while they lived in Michigan but got a part-time job in Wisconsin in August after they moved here. Lucy also received Social Security benefits in 2016.

Information provided:

- Social Security No XXX-XX-XXXX and xxx-xx-xxxx
- Address 321 Main St, Madison WI 53713
- Filing Status Married filing jointly
- Exemptions Two
- Income:
 - » **Richard**
 - WI Wages 20,000
 - Wisconsin tax withheld 460
 - MI Wages 15,000
 - Michigan tax withheld 450
 - » **Lucy**
 - WI Wages 5,000
 - No withholding 0
 - Social Security benefits 8,000

They paid net property taxes of \$2000 on their home in Wisconsin (at 500 Main St, Madison 53803) and \$3000 on their home in Michigan during 2016. They also paid \$300 in moving expenses for their move into Wisconsin, and they certify that they do not owe any sales or use tax to Wisconsin.

Using page one of their already completed Form 1040 (on page 78), complete their Form 1NPR.

Answer found on p. 125

Section 5 - Exercises

Exercise 8 - Richard and Lucy Taxpayer (continued)

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2016	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2016, or other tax year beginning			, 2016, ending	, 20
Your first name and initial Richard			Last name Taxpayer	Your social security number
If a joint return, spouse's first name and initial Lucy			Last name Taxpayer	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 5000 Main St			Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Madison WI 53803			Foreign country name	Foreign province/state/county
			Foreign postal code	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶		
Check only one box.	2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child		
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶				
Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b		
	b <input checked="" type="checkbox"/> Spouse	2		
	c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)
				Dependents on 6c not entered above
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				Add numbers on lines above ▶
	d Total number of exemptions claimed	2		
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	40,000	
	8a Taxable interest. Attach Schedule B if required	8a		
	b Tax-exempt interest. Do not include on line 8a	8b		
	9a Ordinary dividends. Attach Schedule B if required	9a		
	b Qualified dividends	9b		
	10 Taxable refunds, credits, or offsets of state and local income taxes	10		
	11 Alimony received	11		
	12 Business income or (loss). Attach Schedule C or C-EZ	12		
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13		
	14 Other gains or (losses). Attach Form 4797	14		
	15a IRA distributions	15a		b Taxable amount
	16a Pensions and annuities	16a		b Taxable amount
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
	18 Farm income or (loss). Attach Schedule F	18		
	19 Unemployment compensation	19		
	20a Social security benefits	20a	8000	b Taxable amount
	21 Other income. List type and amount	21		
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	44,000	
Adjusted Gross Income	23 Educator expenses	23		
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
	25 Health savings account deduction. Attach Form 8889	25		
	26 Moving expenses. Attach Form 3903	26	300	
	27 Deductible part of self-employment tax. Attach Schedule SE	27		
	28 Self-employed SEP, SIMPLE, and qualified plans	28		
	29 Self-employed health insurance deduction	29		
	30 Penalty on early withdrawal of savings	30		
	31a Alimony paid b Recipient's SSN ▶	31a		
	32 IRA deduction	32		
	33 Student loan interest deduction	33		
	34 Tuition and fees. Attach Form 8917	34		
	35 Domestic production activities deduction. Attach Form 8903	35		
	36 Add lines 23 through 35	36	300	
	37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	43,700	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2016)				

Section 6 - Attachments

Attachment 1 - Tax 3.095 (from Wisconsin Administrative Code and Wisconsin Statutes)

Income tax status of interest and dividends received from federal, state, municipal and other government agencies

This attachment shows various lists of federal, state, municipal and other government securities, and certain nongovernment securities, and specifies whether interest and dividends payable on those securities are exempt from or subject to the Wisconsin income tax on individuals and fiduciaries. The lists are not all-inclusive.

Note: Information regarding the income tax status of interest and dividends received from securities not listed in this section may be obtained by writing to Wisconsin Department of Revenue, Technical Services Staff, PO Box 8933, Madison WI 53708-8933.

(2) Definitions.

In this section:

- (a) "CHAP" means "Community Housing Alternatives Program."
- (b) "Federal securities" means only securities which are direct and primary obligations of the United States and securities the interest on which federal law prohibits states from taxing. Federal securities do not include securities for which the United States is merely a guarantor and, therefore, has an obligation which is secondary and contingent to that of the issuer of the security.
- (c) "Public housing agency" means any state, county, municipality or other governmental entity or public body, or agency or instrumentality thereof, which is authorized to engage in or assist in the development or operation of lower income housing, under 42 USC 1437a (b) (6).
- (d) "WHEDA" means "Wisconsin Housing and Economic Development Authority."
- (e) "WHEFA" means "Wisconsin Health and Educational Facilities Authority."

(3) General.

- (a) Under s. 71.05 (6) (a) 1., Stats., interest income which is subject to the Wisconsin income tax on individuals and fiduciaries, but which is not included in federal adjusted gross income, shall be added to federal adjusted gross income in computing Wisconsin taxable income.

Note: Section 71.05 (1) (a)1., 1985 Stats., was amended by 1987 Wis. Act 27, to provide for the addition to federal adjusted gross income, of any interest not included in federal adjusted gross income which is not specifically exempted from state taxation. This change applies only to securities issued after January 28, 1987. Prior to enactment of 1987 Wis. Act 27, the addition applied only to interest excluded from federal adjusted gross income solely by s. 103 of the internal revenue code. Section 71.05(1)(a)1., 1985 Stats., was renumbered s. 71.05(6)(a)1., Stats., by 1987 Wis. Act 312, effective January 1, 1989.

- (b) Under s. 71.05(6)(b)1., Stats., interest and dividend income which is included in federal adjusted gross income but which is by federal law exempt from state income taxation, shall be subtracted from federal adjusted gross income in computing Wisconsin taxable income.

(4) Exempt securities. Interest and dividends payable on the following securities shall be exempt from the Wisconsin income tax on individuals and fiduciaries:

(4a) Exempt state, municipal and other government securities.

1. District of Columbia general obligation bonds issued on or prior to January 28, 1987, where the interest from the bonds qualifies for exemption from federal income taxation for a reason other than or in addition to s. 103 of the internal revenue code.
3. Public housing agency bonds issued on or prior to January 28, 1987, by agencies located outside Wisconsin where the interest from the bonds qualifies for exemption from federal income taxation for a reason other than or in addition to s. 103 of the internal revenue code.
4. Public housing authority bonds issued by municipalities located in Wisconsin, s. 66.1201 (14) (a), Stats.
5. Redevelopment authority bonds issued by municipalities located in Wisconsin, s. 66.1333 (5) (a) 4. c., Stats.
6. Stripped general obligation bond certificates attributable to certain District of Columbia general obligation bonds issued on or prior to January 28, 1987, where the interest from the bonds qualifies for exemption from federal income taxation under section 1286 of the internal revenue code and D.C. Code Ann. 47-332.
Note: Stripped general obligation bond certificates meeting the criteria of subd. 6. include Stripped Tax-Exempt Participations, or 'STEPS.'
7. Virgin Island Housing Authority bonds issued on or prior to January 28, 1987, where the interest from the bonds qualifies for exemption from federal income taxation for a reason other than or in addition to section 103 of the internal revenue code.
8. WHEDA bonds issued on or prior to January 28, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds issued by WHEDA.
10. WHEDA bonds issued under s. 234.65, Stats., to fund an economic development loan to finance construction, renovation or development of property that would be exempt under s. 70.11 (36), Stats.
11. Wisconsin Housing Finance Authority bonds, 42 USC 1437i (b).
12. WHEDA bonds or notes issued under s. 234.08 or 234.61, Stats., on or after January 1, 2004, if the bonds or notes are issued to fund multifamily affordable housing projects or elderly housing projects.
13. Bonds or notes issued by a local exposition district created under subch. II of ch. 229, Stats.
14. Bonds or notes issued by a local professional baseball park district created under subch. III of ch. 229, Stats.
15. Bonds or notes issued by a local professional football stadium district created under subch. IV of ch. 229, Stats.
16. Bonds or notes issued by a local cultural arts district created under subch. V of ch. 229, Stats.
17. Bonds or notes issued by the Wisconsin Aerospace Authority.
18. Wisconsin Health and Educational Facilities Authority bonds or notes issued under s. 231.03 (6), Stats., on or after October 27, 2007, if the proceeds from the bonds or notes that are issued are used by a health facility, as defined in s. 231.01 (5), Stats., to fund the acquisition of information technology hardware or software.
19. Bonds or notes issued by a commission created under s. 66.0304, Stats., if any of the following applies:
 - a. The bonds or notes are used to fund multifamily affordable housing projects or elderly housing projects in this state, and WHEDA has the authority to issue its bonds or notes for the project being funded.
 - b. The bonds or notes are used by a health facility, as defined in s. 231.01 (5), Stats., to fund the acquisition of information technology hardware or software, in this state, and the Wisconsin Health and Educational Facilities Authority has the authority to issue its bonds or notes for the project being funded.
 - c. The bonds or notes are issued to fund a redevelopment project in this state or a housing project in this state, and the authority exists for bonds or notes to be issued by an entity described under s. 66.1201, 66.1333, or 66.1335, Stats.

Note: Numbers 2 and 9 intentionally missing.

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20. WHEDA bonds or notes, if the bonds or notes are issued to provide loans to a public affairs network under s. 234.75(4), Stats.
 21. The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation.
 22. Bonds or notes issued by a sponsoring municipality to assist a local exposition district created under subch. II of ch. 229. Stats.

Note: Under par. (a), interest and dividends payable on certain securities issued on or before January 28, 1987, is exempt from Wisconsin income tax. This is because prior to enactment of 1987 Wis. Act 27, which amended s. 71.05(1)(a)1., 1985 Stats., effective with securities issued after January 28, 1987, no modification was provided to add to federal adjusted gross income interest and dividends which were excludable from federal adjusted gross income for any reason other than or in addition to s. 103 of the internal revenue code. Section 71.05(1)(a)1., 1985 Stats., was renumbered s. 71.05(6)(a)1., Stats., by 1987 Wis. Act 312, effective January 1, 1989.

(4b) Exempt federal securities.

1. Armed Services Housing Mortgage Insurance debentures, 12 USC 1748b (f).
2. Bank for Cooperative debentures, 12 USC 2134.
3. Bank repurchase agreements for U.S. Government treasury bills, notes and bonds, if interest is paid by the federal government directly to the taxpayer.
4. Commodity Credit Corporation bonds, 15 USC 713a-5.
5. Commonwealth of Puerto Rico public improvement bonds, 48 USC 745.
6. Farm Credit System Financial Assistance Corporation notes, bonds and debentures, 12 USC 2278b-10 (b).
7. Federal Deposit Insurance Corporation bonds, 12 USC 1825.
8. Federal Farm Credit Banks Consolidated Systemwide Securities, 12 USC 2055.
9. Federal Home Loan Bank bonds, debentures and notes, 12 USC 1433.
10. Federal Housing Authority debentures, 12 USC 1710 (d) and 1747g (g).
11. Federal Intermediate Credit Bank debentures, 12 USC 2079.
12. Federal Land Bank Association bonds, notes and debentures, 12 USC 2055.
13. Federal Land Bank bonds, 12 USC 2055.
14. Federal Reserve Bank dividends, 12 USC 531.
15. Federal Savings and Loan Insurance Corporation bonds, 12 USC 1725 (e).
16. Financial Assistance Corporation bonds, notes and debentures, 12 USC 2278b.
17. Financing Corporation obligations, 12 USC 1441.
18. General Insurance Fund debentures issued to acquire housing projects, 12 USC 1747g (g).
19. General Insurance Fund debentures issued under the War Housing Insurance Law, 12 USC 1739 (d).
20. General Services Administration Public Building Trust Participation certificates, 31 USC 3124.
21. Guam bonds, 48 USC 1423a.
22. Industrial Development bonds of East Samoa, 48 USC 1670.
23. Panama Canal Zone bonds, 31 USC 743-745.
24. Production Credit Association debentures, 12 USC 2098.
25. Proprietary zero-coupon certificates, 31 USC 3124.
Note: Proprietary zero-coupon certificates include CATS, TIGRs, Cougars, ETRs, Lions, STARS, Zebras, etc.
26. Puerto Rico Aqueduct and Sewer Authority revenue bonds, 48 USC 745.
27. Puerto Rico Electric Power Authority electric revenue bonds, 48 USC 745.

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28. Puerto Rico Electric Power Authority power revenue bonds, 48 USC 745.
 29. Puerto Rico Highway Authority revenue bonds, 48 USC 745.
 30. Puerto Rico Industrial Development Company bonds, 48 USC 745.
 31. Puerto Rico Municipal Finance Agency 1974 Series A bonds, 48 USC 745.
 32. Puerto Rico Ports Authority revenue bonds, 48 USC 745.
 33. Puerto Rico Public Buildings Authority public education and health facility bonds, 48 USC 745.
 34. Puerto Rico Public Buildings Authority revenue bonds, 48 USC 745.
 35. Puerto Rico Telephone Authority revenue bonds, 48 USC 745.
 36. Puerto Rico Water Resource Authority Series B debentures, 48 USC 745.
 37. Resolution Funding Corporation bonds, 12 USC 1441b (f) (7).
 38. Student Loan Marketing Association obligations, 20 USC 1087-21.
 39. Tennessee Valley Authority bonds, 16 USC 831n-4 (d).
 40. Territory of Hawaii bonds.
 41. Territory of Puerto Rico bonds, 48 USC 745.
 42. United States Postal Service bonds, 39 USC 2005.
 43. United States savings bonds, 31 USC 3124.
 44. United States Treasury bills and notes, 31 USC 3124.
 45. University of Puerto Rico university system revenue bonds, 48 USC 745.
 46. Virgin Islands general obligation bonds, 48 USC 1574 (b) (ii) (A).
 47. Virgin Islands Public Improvement bonds, 48 USC 1574 (b) (i).

(5) Taxable securities. Interest and dividends payable on the following securities shall be subject to the Wisconsin income tax on individuals and fiduciaries:

(5a) Taxable state and municipal government securities.

1. District of Columbia Development Land Agency bonds, 42 USC 1452.
2. District of Columbia general obligation bonds issued after January 28, 1987, D.C. Code 47-33.
3. Municipal bonds.
4. Public housing agency bonds issued after January 28, 1987, and by agencies located outside Wisconsin. Public housing agency bonds issued on or prior to January 28, 1987, by agencies located outside Wisconsin where the interest from the bonds qualifies for exemption from federal income taxation solely because of section 103 of the internal revenue code.
5. Robert F. Kennedy Stadium bonds, D.C. Code 2-1720 et seq.
6. Transit bonds of the Washington Metropolitan Area Transit Authority.
7. Wisconsin Health Education Assistance Loan revenue obligation bonds, s. 39.374, Stats.
8. WHEDA bonds issued after January 28, 1987, and all business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds issued by WHEDA, regardless of when issued, unless specifically exempt by law, ch. 234, Stats.

(5b) Other taxable securities.

1. Asian Development Bank bonds, 22 USC 290i-9.
2. College Construction Loan Insurance Association obligations, 20 USC 1132.
3. Environmental Financing Authority obligations, 33 USC 1281.
4. Export-Import Bank of the United States debentures, 12 USC 635.
5. Farmer's Home Administration insured notes, 7 USC 1928 and 1929.

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6. Federal Assets Financing Trust participation certificates, 12 USC 1717 (c).
 7. Federal Financing Bank bonds, 12 USC 2288.
 8. Federal Home Loan Bank dividends, 12 USC 1426 and 1436.
 9. Federal Home Loan Mortgage Corporation obligations, 12 USC 1455.
 10. Federal National Mortgage Association certificates, 12 USC 1718.
Note: In 1968, the Federal National Mortgage Association became 2 separate corporations. One corporation retained the original name and the other is known as the Government National Mortgage Association.
 11. Federal National Mortgage Association dividends, 12 USC 1719.
 12. Government National Mortgage Association, or Ginnie Mae, bonds, 12 USC 1720 and 1721.
 13. HUD/New Communities Program obligations, 42 USC 4514.
 14. Insured Merchant Marine bonds, 46 USC 1273.
 15. Inter-American Development Bank bonds, 22 USC 283.
 16. Interest paid on deposits in any federal bank or agency.
 17. International Bank for Reconstruction and Development bonds, also known as World Bank bonds, 22 USC 286.
 18. Rural Telephone debentures, 7 USC 947 (a).
 19. Small Business Administration notes, 15 USC 633.
 20. Small Business Investment Company debentures, 15 USC 683 and 687.
 21. Tennessee Valley Authority bonds, 16 USC 831n-3.
 22. Virgin Islands Housing Authority bonds issued after January 28, 1987, 48 USC 1408 (a).
 23. World Bank bonds, also known as International Bank for Reconstruction and Development bonds, 22 USC 286.

Attachment 2 - Tax 3.096

Interest paid on money borrowed to purchase exempt government securities.

- (1) Any amount of distributable and nondistributable interest or dividend income which is by federal law exempt from the Wisconsin income tax shall be reduced by any related expense before it is claimed as a subtraction modification on a Wisconsin fiduciary income tax return.
- (2) Interest expense is a "related expense" if it is incurred to purchase securities producing exempt interest or dividend income and if it is deducted in computing Wisconsin taxable income.
- (3) Interest expense is not a "related expense" if it is incurred to purchase securities producing exempt interest or dividend income but is not deducted in computing Wisconsin taxable income (for example, because the taxpayer elects the standard rather than to itemize deductions).

Note 1) For taxable year 1987, the subtraction modification for the amount of distributable and nondistributable exempt interest and dividend income did not have to be reduced by related expenses before it was claimed on a Wisconsin fiduciary return as a result of amendment to s. 71.05(1)(b)1. by 1987 Wis. Act 27.

Note 2) For taxable years prior to 1986, individual taxpayers were required to reduce the amount of interest or dividend income which was by law exempt from Wisconsin income tax by any related expense before the income was claimed as a subtraction modification on a Wisconsin individual income tax return if the related expense was deducted in computing Wisconsin taxable income.

http://docs.legis.wisconsin.gov/code/admin_code/tax/3/095

Section 7 - Answer key

Exercise 1 - Sean Anchev

1

Wisconsin
income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning _____, 2016 ending _____, 20____.

Check here if an amended return

Your legal last name ANCHEV	Legal first name SEAN	M.I.	Your social security number XXX-XX-XXXX
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number

Home address (number and street). If you have a PO Box, see page 11.
6320 ORANGE DRIVE

City or post office MADISON **State** WI **Zip code** 54712

Filing status Check below
 Single
 Married filing joint return
 Married filing separate return.
 Fill in spouse's SSN above and full name here _____
 Head of household (see page 12).
 Also, check here if married ... If married, fill in spouse's SSN above and full name here _____

Tax district
 Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016.
 City Village Town
 City, village, or town **MADISON**
County of **DANE**
School district number See page 57 **3269**

Special conditions

Use **BLACK Ink** • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1 Federal adjusted gross income (see page 12)	1	17961.00
Form W-2 wages included in line 1		16328.00
2 State and municipal interest (see page 13)	2	.00
3 Capital gain/loss addition (see page 14)	3	.00
4 Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4.		.00
.00 .00 .00 .00 ...	4	.00
5 Add the amounts in the right column for lines 1 through 4	5	17961.00
6 Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7 United States government interest	7	.00
8 Unemployment compensation (see page 16)	8	.00
9 Social security adjustment (see page 17)	9	.00
10 Capital gain/loss subtraction (see page 17)	10	1800.00
11 Other subtractions } Fill in code number and amount, see page 17. } Fill in total other subtractions on line 11.		.00
.00 .00 .00		
.00 .00	11	.00
12 Add lines 6 through 11	12	1800.00
13 Subtract line 12 from line 5. This is your Wisconsin income	13	16161.00

PAPER CLIP payment here

1-0101

Exercise 1 - Sean Anchev (continued)

2016 Form 1	Name ANCHEV SEAN	SSN XXX-XX-XXXX	Page 2 of 4
NO COMMAS; NO CENTS			
14	Wisconsin income from line 13	14	16161.00
15	Standard deduction. See table on page 55, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 30 and check here ▶ <input type="checkbox"/>	15	10096.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	6065.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return <u>1</u> x \$700	17a	700.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250	17b	.00
c	Add lines 17a and 17b	17c	700.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	5365.00
19	Tax (see table on page 48)	19	214.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)	21	.00
22	School property tax credit		
a	Rent paid in 2016—heat included <u>4654.00</u>	} Find credit from table page 33	22a
	Rent paid in 2016—heat not included <u>.00</u>			112.00
b	Property taxes paid on home in 2016 <u>.00</u>	} Find credit from table page 34	22b
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	112.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	102.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	102.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 35	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	102.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) If you certify that no sales or use tax is due, check here ▶ <input checked="" type="checkbox"/>	34	.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	e	Military family relief <u>.00</u>
b	Cancer research <u>.00</u>	f	Second Harvest/Feeding Amer. <u>.00</u>
c	Veterans trust fund <u>.00</u>	g	Red Cross WI Disaster Relief <u>.00</u>
d	Multiple sclerosis <u>.00</u>	h	Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h)	▶ 35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39) <u>.00</u> x .33 =	36	.00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	102.00

Section 7 - Answer key

Exercise 1 - Sean Anchev (continued)

2016 Form 1		Page 3 of 4
Name(s) shown on Form 1 ANCHEV SEAN		Your social security number XXX-XX-XXXX
NO COMMAS; NO CENTS		
39 Amount from line 38	39	102.00
40 Wisconsin tax withheld. Enclose withholding statements	40	653.00
41 2016 estimated tax payments and amount applied from 2015 return	41	.00
42 Earned income credit. Number of qualifying children	42	.00
Federal credit00 x% =		
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00
b Schedule FC-A, line 13	43b	.00
44 Repayment credit (see page 42)	44	.00
45 Homestead credit. Enclose Schedule H or H-EZ	45	44.00
46 Eligible veterans and surviving spouses property tax credit	46	.00
47 Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48 AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48	.00
49 Add lines 40 through 48	49	697.00
50 AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50	.00
51 Subtract line 50 from line 49	51	697.00
52 If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	595.00
53 Amount of line 52 you want REFUNDED TO YOU	53	595.00
54 Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55 If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56 Underpayment interest. Fill in exception code—See Sch. U ()	56	.00
Also include on line 55 (see page 46)		

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

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

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.**

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

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

I-010ai

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

Do Not Submit Photocopies



Exercise 1 - Sean Anchev (continued)



Check here if an amended return **2016**

Claimant's social security number XXX-XX-XXXX		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016.	
Claimant's legal last name ANCHEV		Legal first name SEAN	M.I.	<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town MADISON	
Spouse's legal last name		Spouse's legal first name		County of DANE	
Current home address (number and street) 6320 ORANGE DRIVE			Apt. no.		
City or post office MADISON		State WI	Zip code 54712		
		Special conditions	(See page 7.)		

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0123456789 Not like this → 0147 NO COMMAS; NO CENTS

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return **7** 16161.00

8 If you or you and your spouse **are not filing** a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.

a Wages .00 + Interest .00 + Dividends .00 = **8a** .00

b Other taxable income. Attach a schedule listing each income item **8b** .00

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

a Unemployment compensation **9a** .00

b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8) **9b** .00

c Railroad retirement benefits. Include Medicare premium deductions **9c** .00

d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** .00

e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** .00

f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** .00

g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** .00

h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** .00

i Child support, maintenance payments, and other support money (court ordered) **9i** .00

j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** .00

10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 16161.00



I-016i

Section 7 - Answer key

Exercise 1 - Sean Anchev (continued)

2016 H	Name ANCHEV, SEAN		Page 2 of 3
SSN	XXX-XX-XXXX		

11 a Enter amount from line 10 here	11a	16161 .00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d Other capital gains not taxable	11d	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e	1800 .00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	.00
h Car or truck depreciation (standard mileage rate)	11h	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	17961 .00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>0</u> x \$500 =	12b	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	17961 .00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**

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

C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**

D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a	4654 .00 x .20 (20%) = 14b 931 .00
Heat not included (8b of rent certificate is "No")	14c	.00 x .25 (25%) = 14d .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	931 .00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	931 .00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	874 .00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	57 .00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	44 .00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here ▶			()

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



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

For Department Use Only

C

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Exercise 1 - Sean Anchev (continued)

Rent Certificate

2016

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 ANCHEV	Legal first name SEAN	M.I.	Social security number XXX-XX-XXXX	
Address of rental property (property must be in Wisconsin) 6320 ORANGE DRIVE		City MADISON	State WI	Zip 54712

Time you actually lived at this address in 2016 From 0 1 / 0 1 / 2016 To 1 2 / 3 1 / 2016
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		Telephone number (888) 888-8888	
Address 50352 FUNNY ROAD	City MONONA	State WI	Zip 53711

- 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 2016 3c _____ .00
- 4a Total rent collected for this rental unit for 2016 – do NOT include amounts received directly from a governmental agency 4a 7320.00
- b If monthly rent charged didn't change during 2016, enter monthly charge 4b 610.00
- c If monthly rent changed during 2016, enter rent charged for each month below.
- | | | | |
|------------------|-----------------|-----------------|-----------------|
| Jan. <u>.00</u> | Feb. <u>.00</u> | Mar. <u>.00</u> | Apr. <u>.00</u> |
| May <u>.00</u> | June <u>.00</u> | July <u>.00</u> | Aug. <u>.00</u> |
| Sept. <u>.00</u> | Oct. <u>.00</u> | Nov. <u>.00</u> | Dec. <u>.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 2016 rent 6 7320.00
- 7 Value of food and services provided by landlord (this renter's share) 7 2666.00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 4654.00
- 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)
--	------	-----------------------------------

I-0171 (R. 8-16)

Section 7 - Answer key

Exercise 2 - Natalie Roenal

		<h1 style="margin: 0;">2016</h1>																																																																																									
For the year Jan. 1-Dec. 31, 2016, or other tax year																																																																																											
Check here if an amended return <input type="checkbox"/> beginning _____, 2016 ending _____, 20____.																																																																																											
DO NOT STAPLE See page 6 before assembling return	Your legal last name ROENAL		Legal first name NATALIE	M.I.	Your social security number XXX-XX-XXXX																																																																																						
	If a joint return, spouse's legal last name		Spouse's legal first name	M.I.	Spouse's social security number																																																																																						
	Home address (number and street). If you have a PO Box, see page 11. 2358 48TH ST				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ MILWAUKEE County of ▶ MILWAUKEE School district number See page 57 _____																																																																																						
	City or post office MILWAUKEE		State WI	Zip code 52538			Apt. no.																																																																																				
	Filing status Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶																																																																																										
	<input type="checkbox"/> Head of household (see page 12). Also, check here if married ... ▶ <input type="checkbox"/>		If married, fill in spouse's SSN above and full name here ↑			Special conditions <input type="checkbox"/>																																																																																					
	Use BLACK Ink ● Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 ● NO COMMAS; NO CENTS																																																																																										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">1</td> <td style="width: 85%;">Federal adjusted gross income (see page 12)</td> <td style="width: 5%; text-align: center;">1</td> <td style="width: 5%;"></td> <td style="width: 5%; text-align: right;">1831.00</td> </tr> <tr> <td></td> <td>Form W-2 wages included in line 1</td> <td></td> <td style="text-align: center;">▶</td> <td style="text-align: right;">.00</td> </tr> <tr> <td>2</td> <td>State and municipal interest (see page 13)</td> <td>2</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>3</td> <td>Capital gain/loss addition (see page 14)</td> <td>3</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>4</td> <td>Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.</td> <td></td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td></td> <td>_____ .00 _____ .00 _____ .00 _____ .00 ...</td> <td>4</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>5</td> <td>Add the amounts in the right column for lines 1 through 4</td> <td>5</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>6</td> <td>Taxable refund of state income tax (from Form 1040, line 10) ...</td> <td>6</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>7</td> <td>United States government interest</td> <td>7</td> <td></td> <td style="text-align: right;">1000.00</td> </tr> <tr> <td>8</td> <td>Unemployment compensation (see page 16)</td> <td>8</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>9</td> <td>Social security adjustment (see page 17)</td> <td>9</td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td>10</td> <td>Capital gain/loss subtraction (see page 17)</td> <td>10</td> <td></td> <td style="text-align: right;">249.00</td> </tr> <tr> <td>11</td> <td>Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.</td> <td></td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td></td> <td>01 _____ 582.00 _____ .00 _____ .00</td> <td></td> <td></td> <td style="text-align: right;">.00</td> </tr> <tr> <td></td> <td>_____ .00 _____ .00</td> <td>11</td> <td></td> <td style="text-align: right;">582.00</td> </tr> <tr> <td>12</td> <td>Add lines 6 through 11</td> <td>12</td> <td></td> <td style="text-align: right;">1831.00</td> </tr> <tr> <td>13</td> <td>Subtract line 12 from line 5. This is your Wisconsin income</td> <td>13</td> <td></td> <td style="text-align: right;">.00</td> </tr> </table>						1	Federal adjusted gross income (see page 12)	1		1831.00		Form W-2 wages included in line 1		▶	.00	2	State and municipal interest (see page 13)	2		.00	3	Capital gain/loss addition (see page 14)	3		.00	4	Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.			.00		_____ .00 _____ .00 _____ .00 _____ .00 ...	4		.00	5	Add the amounts in the right column for lines 1 through 4	5		.00	6	Taxable refund of state income tax (from Form 1040, line 10) ...	6		.00	7	United States government interest	7		1000.00	8	Unemployment compensation (see page 16)	8		.00	9	Social security adjustment (see page 17)	9		.00	10	Capital gain/loss subtraction (see page 17)	10		249.00	11	Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.			.00		01 _____ 582.00 _____ .00 _____ .00			.00		_____ .00 _____ .00	11		582.00	12	Add lines 6 through 11	12		1831.00	13	Subtract line 12 from line 5. This is your Wisconsin income	13		.00
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Exercise 2 - Natalie Roenal (continued)

2016 Form 1	Name	ROENAL, NATALIE	SSN	XXX-XX-XXXX	Page	2 of 4
NO COMMAS; NO CENTS						
14	Wisconsin income from line 13		14		.00	
15	Standard deduction. See table on page 55, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 30 and check here <input type="checkbox"/>		15		10270.00	
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0		16		.00	
17	Exemptions (Caution: See page 30)					
a	Fill in exemptions from your federal return	1	x \$700	17a	700.00	
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input type="checkbox"/> Spouse =	1	x \$250	17b	250.00	
c	Add lines 17a and 17b			17c	950.00	
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income		18		.00	
19	Tax (see table on page 48)		19		.00	
20	Itemized deduction credit. Enclose Schedule 1, page 4		20		.00	
21	Armed forces member credit (must be stationed outside U.S. See page 31)		21		.00	
22	School property tax credit					
a	Rent paid in 2016—heat included	.00	} Find credit from table page 33	22a	.00	
	Rent paid in 2016—heat not included	.00				
b	Property taxes paid on home in 2016	1210.00	} Find credit from table page 34	22b	146.00	
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35		23		.00	
24	Certain nonrefundable credits from line 11 of Schedule CR		24		.00	
25	Add credits on lines 20 through 24		25		146.00	
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0		26		0.00	
27	Alternative minimum tax. Enclose Schedule MT		27		.00	
28	Add lines 26 and 27		28		0.00	
29	Married couple credit. Enclose Schedule 2, page 4		29		.00	
30	Other credits from Schedule CR, line 35		30		.00	
31	Net income tax paid to another state. Enclose Schedule OS		31		.00	
32	Add lines 29, 30, and 31		32		0.00	
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax		33		.00	
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) If you certify that no sales or use tax is due, check here <input type="checkbox"/>		34		.00	
35	Donations (decreases refund or increases amount owed)					
a	Endangered resources	.00	e	Military family relief	.00	
b	Cancer research	.00	f	Second Harvest/Feeding Amer.	.00	
c	Veterans trust fund	.00	g	Red Cross WI Disaster Relief	.00	
d	Multiple sclerosis	.00	h	Special Olympics Wisconsin	.00	
	Total (add lines a through h)		35i		.00	
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39)	.00	x .33 =	36	.00	
37	Credit repayments and other penalties (see page 40)		37		.00	
38	Add lines 33, 34, 35i, 36 and 37		38		.00	

Section 7 - Answer key

Exercise 2 - Natalie Roenal (continued)

2016 Form 1		Page 3 of 4
Name(s) shown on Form 1 ROENAL, NATALIE		Your social security number XXX-XX-XXXX
NO COMMAS; NO CENTS		
39 Amount from line 38	39	.00
40 Wisconsin tax withheld. Enclose withholding statements	40	.00
41 2016 estimated tax payments and amount applied from 2015 return	41	.00
42 Earned income credit. Number of qualifying children ▶ 2 Federal credit.00 x% =	42	.00
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00
b Schedule FC-A, line 13	43b	.00
44 Repayment credit (see page 42)	44	.00
45 Homestead credit. Enclose Schedule H or H-EZ	45	692.00
46 Eligible veterans and surviving spouses property tax credit	46	.00
47 Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48 AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48	.00
49 Add lines 40 through 48	49	692.00
50 AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50	.00
51 Subtract line 50 from line 49	51	692.00
52 If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	692.00
53 Amount of line 52 you want REFUNDED TO YOU	53	692.00
54 Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55 If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56 Underpayment interest. Fill in exception code—See Sch. U 56 Also include on line 55 (see page 46)	56	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

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

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.**

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

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

I-010ai

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

Do Not Submit Photocopies



Exercise 2 - Natalie Roenal (continued)

H Wisconsin L
homestead credit

Check here if
an amended return

2016

Claimant's social security number XXX-XX-XXXX		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016.	
Claimant's legal last name ROENAL		Legal first name NATALIE	M.I.	<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town	
Spouse's legal last name		Spouse's legal first name	M.I.	City, village, or town <input type="checkbox"/> MILWAUKEE	
Current home address (number and street) 2358 48TH ST			Apt. no.	County of <input type="checkbox"/> MILWAUKEE	
City or post office MILWAUKEE		State WI	Zip code 52538	Special conditions <input type="checkbox"/> (See page 7.)	

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2016 income tax return **7** _____ .00
- 8** If you or you and your spouse **are not filing** a 2016 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = **8a** _____ .00
- b** Other taxable income. Attach a schedule listing each income item **8b** _____ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** _____ .00
- b** Social security, federal **and** state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8) **9b** 10822 .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** _____ .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** _____ .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** _____ .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** _____ .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** 1000 .00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** _____ .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** _____ .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** _____ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00



I-016i

Section 7 - Answer key

Exercise 2 - Natalie Roenal (continued)

2016 H	Name ROENAL, NATALIE		Page 2 of 3
SSN	XXX-XX-XXXX		

11 a Enter amount from line 10 here	11a	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d Other capital gains not taxable	11d	249.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	.00
h Car or truck depreciation (standard mileage rate)	11h	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	12071.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) x \$500 =	12b	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	12071.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**

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

C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**

D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3** **D**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13	1210.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a	.00 x .20 (20%) = 14b .00
Heat not included (8b of rent certificate is "No")	14c	.00 x .25 (25%) = 14d .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	1210.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	1210.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	349.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	861.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	692.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here			()

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

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

For Department Use Only

C

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Exercise 3 - Erwin Odes

1 Wisconsin
income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year

1006

Check here if an amended return beginning _____, 2016 ending _____, 20_____.

DO NOT STAPLE
See page 6 before assembling return

Your legal last name ODES	Legal first name ERWIN	M.I.	Your social security number XXX-XX-XXXX
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 11. 123 BELOIT ST			Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town NEWVILLE
City or post office NEWVILLE	State WI	Zip code 53556	
Filing status Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 12). Also, check here if married... <input type="checkbox"/> If married, fill in spouse's SSN above and full name here ↑			County of ROCK School district number See page 57 _____ Special conditions <input type="checkbox"/>

Use **BLACK Ink** • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 12)	1	5662.00
	Form W-2 wages included in line 1		.00
2	State and municipal interest (see page 13)	2	.00
3	Capital gain/loss addition (see page 14)	3	.00
4	Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.		.00
	.00 .00 .00 .00	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	5662.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 16)	8	.00
9	Social security adjustment (see page 17)	9	.00
10	Capital gain/loss subtraction (see page 17)	10	.00
11	Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.		
	01 662.00 26 5000.00		.00
	.00 .00	11	5662.00
12	Add lines 6 through 11	12	5662.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	.00

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I-1010i



Section 7 - Answer key

Exercise 3 - Erwin Odes (continued)

2016 Form 1	Name ODES, ERWIN	SSN XXX-XX-XXXX	Page 2 of 4
NO COMMAS; NO CENTS			
14	Wisconsin income from line 13	14	.00
15	Standard deduction. See table on page 55, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 30 and check here <input type="checkbox"/>	15	10270.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return $\frac{1}{x \$700}$	17a	700.00
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input type="checkbox"/> Spouse = $\frac{1}{x \$250}$	17b	250.00
c	Add lines 17a and 17b	17c	950.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	.00
19	Tax (see table on page 48)	19	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)	21	.00
22	School property tax credit		
a	Rent paid in 2016—heat included $\frac{.00}{}$	} Find credit from table page 33	22a 155.00
	Rent paid in 2016—heat not included $\frac{5196.00}{}$		
b	Property taxes paid on home in 2016 $\frac{.00}{}$	} Find credit from table page 34	22b .00
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	155.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 35	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) If you certify that no sales or use tax is due, check here <input type="checkbox"/>	34	.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources $\frac{.00}{}$	e	Military family relief $\frac{.00}{}$
b	Cancer research $\frac{.00}{}$	f	Second Harvest/Feeding Amer. $\frac{.00}{}$
c	Veterans trust fund $\frac{.00}{}$	g	Red Cross WI Disaster Relief $\frac{.00}{}$
d	Multiple sclerosis $\frac{.00}{}$	h	Special Olympics Wisconsin $\frac{.00}{}$
	Total (add lines a through h)	35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39) $\frac{.00}{x .33}$	36	.00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	0.00

Exercise 3 - Erwin Odes (continued)

2016 Form 1		Page 3 of 4
Name(s) shown on Form 1 ODES, ERWIN		Your social security number XXX-XX-XXXX
NO COMMAS; NO CENTS		
39 Amount from line 38	39	.00
40 Wisconsin tax withheld. Enclose withholding statements	40	.00
41 2016 estimated tax payments and amount applied from 2015 return	41	.00
42 Earned income credit. Number of qualifying children ▶ 2 Federal credit.00 x% =	42	.00
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00
b Schedule FC-A, line 13	43b	.00
44 Repayment credit (see page 42)	44	.00
45 Homestead credit. Enclose Schedule H or H-EZ	45	444 .00
46 Eligible veterans and surviving spouses property tax credit	46	.00
47 Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48 AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48	.00
49 Add lines 40 through 48	49	444 .00
50 AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50	.00
51 Subtract line 50 from line 49	51	444 .00
52 If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	444 .00
53 Amount of line 52 you want REFUNDED TO YOU	53	444 .00
54 Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55 If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56 Underpayment interest. Fill in exception code—See Sch. U <input type="text"/> 56 Also include on line 55 (see page 46)	56	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶ <input style="width: 40px; height: 20px; border: 1px solid black;" type="text"/>
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Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.

Sign here

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

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone ()
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I-010ai

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

Do Not Submit Photocopies

Section 7 - Answer key

Exercise 3 - Erwin Odes (continued)

		Check here if an amended return <input type="checkbox"/>	2016
Claimant's social security number XXX-XX-XXXX		Spouse's social security number	
Claimant's legal last name ODES		Legal first name ERWIN	
Spouse's legal last name		Spouse's legal first name	
Current home address (number and street) 123 BELOIT STREET		Apt. no.	
City or post office NEWVILLE		State WI	
Zip code 53556		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016. <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town NEWVILLE County of ROCK	
Special conditions <input type="checkbox"/> (See page 7.)			

1a What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age

b If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here

2 Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No

3 Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No

4a Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No

b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No

5 Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No

6a If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No

b If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9	Not like this → 0147	NO COMMAS; NO CENTS
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Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 _____ .00
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.	
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 =	8a _____ .00
b Other taxable income. Attach a schedule listing each income item	8b _____ .00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.	
a Unemployment compensation	9a _____ .00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b 6312.00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____ .00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d 10159.00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____ .00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____ .00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____ .00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h _____ .00
i Child support, maintenance payments, and other support money (court ordered)	9i _____ .00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j _____ .00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 16471.00



I-016i

Exercise 3 - Erwin Odes (continued)

2016 H	Name ODES, ERWIN		Page 2 of 3
SSN	XXX-XX-XXXX		

11 a Enter amount from line 10 here	11a	16471.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d Other capital gains not taxable	11d	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	.00
h Car or truck depreciation (standard mileage rate)	11h	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	16471.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) x \$500 =	12b	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	16471.00

Taxes and/or Rent See pages 11 to 13.

- A** Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**
- B** Check here if your home was located on more than one acre of land and **was** part of a farm **B**
- C** Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**
- D** Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3** **D**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13	.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a	.00 x .20 (20%) = 14b .00
Heat not included (8b of rent certificate is "No")	14c	5196.00 x .25 (25%) = 14d 1299.00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	1299.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	1299.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	743.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	556.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	444.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
			()

Sign Here

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



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

For Department Use Only

C

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Section 7 - Answer key

Exercise 3 - Erwin Odes (continued)

Rent Certificate			2016	
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.				
<small>Legal last name</small> ODES	<small>Legal first name</small> ERWIN	<small>M.I.</small>	<small>Social security number</small> XXX-XX-XXXX	
<small>Address of rental property (property must be in Wisconsin)</small> 123 BELOIT STREET	<small>City</small> NEWVILLE	<small>State</small> WI	<small>Zip</small> 53534	
Time you actually lived at this address in 2016 From <u>0 1</u> <u>0 1</u> 2016 To <u>1 2</u> <u>3 1</u> 2016 <small>M M D D M M D D</small>				
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. <input type="checkbox"/>				
■ Landlord or Authorized Representative				
<small>Name of property owner</small> JASON JONES			<small>Telephone number</small> (333) 888-8888	
<small>Address</small> 5555 MICKELSON PKWY	<small>City</small> EDGERTON	<small>State</small> WI	<small>Zip</small> 53534	
1 Is the rental property a long-term care facility, CBRF or nursing home? 1 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
2a Is the above rental property subject to property taxes? 2a <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/>				
3 Is this certificate for rent of a mobile/manufactured: a Home? 3a <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b Home site/Lot? 3b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2016 3c _____ .00				
4a Total rent collected for this rental unit for 2016 – do NOT include amounts received directly from a governmental agency 4a <u>5196.00</u>				
b If monthly rent charged didn't change during 2016, enter monthly charge 4b <u>433.00</u>				
c If monthly rent changed during 2016, enter rent charged for each month below.				
Jan. <u>.00</u> Feb. <u>.00</u> Mar. <u>.00</u> Apr. <u>.00</u> May <u>.00</u> June <u>.00</u> July <u>.00</u> Aug. <u>.00</u> Sept. <u>.00</u> Oct. <u>.00</u> Nov. <u>.00</u> Dec. <u>.00</u>				
5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 <u>1</u>				
6 This renter's share of total 2016 rent 6 <u>5196.00</u>				
7 Value of food and services provided by landlord (this renter's share) 7 <u>0.00</u>				
8a Rent paid for occupancy only – Subtract line 7 from line 6 8a <u>5196.00</u>				
b Was heat included in the rent? 8b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.				
<small>Signature (by hand) of landlord or authorized representative</small> <i>Jason Jones</i>		<small>Date</small>	<small>Print name (must match signature)</small> Jason Jones	

I-0171 (R. 8-16)

Exercise 4 - Danielle Ferny

1 Wisconsin
income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year

1006

Check here if an amended return beginning _____, 2016 ending _____, 20____.

DO NOT STAPLE
See page 6 before assembling return

Your legal last name FERNY	Legal first name DANIELLE	M.I.	Your social security number XXX-XX-XXXX
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 11. 9999 W MAIN ST			Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town MADISON
City or post office MADISON	State WI	Zip code 53602	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here			County of DANE
<input checked="" type="checkbox"/> Head of household (see page 12). Also, check here if married ... <input type="checkbox"/> If married, fill in spouse's SSN above and full name here ↑			School district number See page 57 _____
Special conditions <input type="checkbox"/>			

Use **BLACK Ink** • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 12)	1	11459.00
	Form W-2 wages included in line 1		9359.00
2	State and municipal interest (see page 13)	2	.00
3	Capital gain/loss addition (see page 14)	3	.00
4	Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.		.00
	_____ .00 _____ .00 _____ .00 _____ .00	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	11459.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 16)	8	.00
9	Social security adjustment (see page 17)	9	.00
10	Capital gain/loss subtraction (see page 17)	10	.00
11	Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.		.00
	_____ .00 _____ .00 _____ .00		.00
	_____ .00 _____ .00	11	.00
12	Add lines 6 through 11	12	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	11459.00

PAPER CLIP payment here



I-1010i

Section 7 - Answer key

Exercise 4 - Danielle Ferny (continued)

2016 Form 1	Name FERNY, DANIELLE	SSN XXX-XX-XXXX	Page 2 of 4
NO COMMAS; NO CENTS			
14	Wisconsin income from line 13	14	11459.00
15	Standard deduction. See table on page 55, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 30 and check here <input type="checkbox"/>	15	13260.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return <u>4</u> x \$700	17a	2800.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250	17b	.00
c	Add lines 17a and 17b	17c	2800.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	.00
19	Tax (see table on page 48)	19	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)	21	.00
22	School property tax credit		
a	Rent paid in 2016—heat included <u>.00</u>	} Find credit from table page 33	22a <u>143.00</u>
	Rent paid in 2016—heat not included <u>4752.00</u>		
b	Property taxes paid on home in 2016 <u>.00</u>	} Find credit from table page 34	22b <u>.00</u>
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	143.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 35	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) If you certify that no sales or use tax is due, check here <input type="checkbox"/>	34	.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	e	Military family relief <u>.00</u>
b	Cancer research <u>.00</u>	f	Second Harvest/Feeding Amer. <u>.00</u>
c	Veterans trust fund <u>.00</u>	g	Red Cross WI Disaster Relief <u>.00</u>
d	Multiple sclerosis <u>.00</u>	h	Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h)	35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39) <u>.00</u> x .33 =	36	.00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	0.00

Exercise 4 - Danielle Ferny (continued)

2016 Form 1		Page 3 of 4
Name(s) shown on Form 1 FERNY, DANIELLE		Your social security number XXX-XX-XXXX
NO COMMAS; NO CENTS		
39 Amount from line 38	39	.00
40 Wisconsin tax withheld. Enclose withholding statements	40	225 .00
41 2016 estimated tax payments and amount applied from 2015 return	41	.00
42 Earned income credit. Number of qualifying children ▶ 3 Federal credit. <u>4219.00</u> x <u>34</u> % =	42	1434 .00
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00
b Schedule FC-A, line 13	43b	.00
44 Repayment credit (see page 42)	44	.00
45 Homestead credit. Enclose Schedule H or H-EZ	45	84 .00
46 Eligible veterans and surviving spouses property tax credit	46	.00
47 Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48 AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48	.00
49 Add lines 40 through 48	49	1743 .00
50 AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50	.00
51 Subtract line 50 from line 49	51	1743 .00
52 If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	1743 .00
53 Amount of line 52 you want REFUNDED TO YOU	53	1743 .00
54 Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55 If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56 Underpayment interest. Fill in exception code—See Sch. U <u> </u> Also include on line 55 (see page 46)	56	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶ <input style="width: 40px; height: 20px; border: 1px solid black;" type="text"/>
--------------------------	---------------------------	--

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.

Sign here

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

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

I-010ai

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

Do Not Submit Photocopies

Section 7 - Answer key

Exercise 4 - Danielle Ferny (continued)

H Wisconsin homestead credit		Check here if an amended return <input type="checkbox"/>	2016
Claimant's social security number XXX-XX-XXXX		Spouse's social security number	
Claimant's legal last name FERNY		Legal first name DANIELLE	
Spouse's legal last name		Spouse's legal first name	
Current home address (number and street) 123 W MAIN		Apt. no.	
City or post office MADISON		State WI	
Zip code 53703		Special conditions <input type="checkbox"/> (See page 7.)	
Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016.		<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town	
City, village, or town MADISON		County of DANE	

1a What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age

b If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here

2 Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No

3 Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No

4a Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No

b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No

5 Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No

6a If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No

b If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9	Not like this → 0147	NO COMMAS; NO CENTS
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Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2016 income tax return	7 <u>11459.00</u>
8 If you or you and your spouse are not filing a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.	
a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 =	8a _____ .00
b Other taxable income. Attach a schedule listing each income item	8b _____ .00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.	
a Unemployment compensation	9a _____ .00
b Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	9b _____ .00
c Railroad retirement benefits. Include Medicare premium deductions	9c _____ .00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d _____ .00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e _____ .00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f _____ .00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g _____ .00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h <u>4000.00</u>
i Child support, maintenance payments, and other support money (court ordered)	9i _____ .00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j <u>1954.00</u>
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10 <u>17413.00</u>

I-016i

Exercise 4 - Danielle Ferny (continued)

2016 H	Name FERNY, DANIELLE		Page 2 of 3
SSN	XXX-XX-XXXX		

11 a	Enter amount from line 10 here	11a	17413	.00
b	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b		.00
c	Gain from sale of home excluded for federal tax purposes (see instructions)	11c		.00
d	Other capital gains not taxable	11d		.00
e	Net operating loss carryforward or carryback and capital loss carryforward	11e		.00
f	Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f		.00
g	Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g		.00
h	Car or truck depreciation (standard mileage rate)	11h		.00
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i		.00
12 a	Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	17413	.00
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>3</u> x \$500 =	12b	1500	.00
c	Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	15913	.00

Taxes and/or Rent See pages 11 to 13.

- A** Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**
- B** Check here if your home was located on more than one acre of land and **was** part of a farm **B**
- C** Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**
- D** Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3** **D**

13	Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13		.00
14	Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.			
	Heat included (8b of rent certificate is "Yes")	14a	.00	x .20 (20%) = 14b
	Heat not included (8b of rent certificate is "No")	14c	.00	x .25 (25%) = 14d
15	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	792	.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

16	Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	792	.00
17	Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	692	.00
18	Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	100	.00
19	Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	84	.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here			()

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

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

For Department Use Only
C

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Section 7 - Answer key

Exercise 4 - Danielle Ferny (continued)

2016 H	Name FERNY, DANIELLE		Page 3 of 3
SSN	XXX-XX-XXXX		

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

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 5 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 13) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

<u>1</u>	Assessed value of land (from tax bill) . . .	1	.00
<u>2</u>	Number of acres of land	2	
<u>3</u>	Divide line 1 by line 2	3	.00
<u>4</u>	Assessed value of improvements (from tax bill)	4	.00
<u>5</u>	Add line 3 and line 4	5	.00
<u>6</u>	Add line 1 and line 4 (total assessed value)	6	.00
<u>7</u>	Divide line 5 by line 6 (carry the decimal to four places)	7	
<u>8</u>	Net 2016 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 12)	8	.00
<u>9</u>	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below	9	.00

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

- Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2016. Only the personal portion of your property taxes/rent may be claimed.
- "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 13) for examples and additional information.

<u>1</u>	Net 2016 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 13)	1	.00
<u>2</u>	Percentage of homestead used solely for personal purposes	2	%
<u>3</u>	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below	3	.00

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

Complete this schedule if, for any month of 2016, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2016, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2016. Rent paid for 2016 was \$4,500, and heat was included.

<u>1</u>	Homeowners – fill in the net 2016 property taxes on your homestead or the amount from line 3 of Schedule 2	1	.00
<u>2</u>	Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2	2	1188 .00
<u>3</u>	Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460	3	1188 .00
<u>4</u>	Divide line 3 by 12	4	99 .00
<u>5</u>	Number of months in 2016 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more	5	8
<u>6</u>	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14	6	792 .00

In this example, \$600 would be filled in on line 15 of Schedule H.

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

I-016bi

Exercise 4 - Danielle Ferny (continued)

2016 Wisconsin Form EIC-A

Earned Income Credit
Information for up to three qualifying children

Instructions

Complete the information for each qualifying child for the Wisconsin Earned Income Credit. If you have more than three qualifying children, you only have to list three to get the maximum credit.

Qualifying Child Information	Child 1	Child 2	Child 3
	First Last	First Last	First Last
1 Child's name	ASHLEY	JOHN	SHANNON
2 Child's social security number	XxX - XX - XxXx	xXx - xx - xXxX	XXX - xx - XXXX
3 Child's relationship to you <i>(check one)</i>	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child
4 Number of months child lived with you in the United States during 2016 <small>NOTE: If the child lived with you for more than half of 2016, but less than 7 months, enter "7". If the child was born or died in 2016, and your home was the child's for the entire time he or she was alive during 2016, enter "12".</small>	<div style="display: flex; justify-content: space-around; width: 100%;"> 1 2 </div>	<div style="display: flex; justify-content: space-around; width: 100%;"> 1 2 </div>	<div style="display: flex; justify-content: space-around; width: 100%;"> 1 2 </div>
5 Child's year of birth	<div style="display: flex; justify-content: space-around; width: 100%;"> 2 0 1 0 </div>	<div style="display: flex; justify-content: space-around; width: 100%;"> 2 0 1 3 </div>	<div style="display: flex; justify-content: space-around; width: 100%;"> 2 0 1 4 </div>
6 If the child was born before 1998 –			
a Was the child under age 24 at the end of 2016 and a full time student?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2016?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section 7 - Answer key

Exercise 4 - Danielle Ferny (continued)

Rent Certificate		2016	
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.			
<small>Legal last name</small> FERNY	<small>Legal first name</small> DANIELLE	<small>M.I.</small>	<small>Social security number</small> XXX-XX-XXXX
<small>Address of rental property (property must be in Wisconsin)</small> 9999 W MAIN ST	<small>City</small> MADISON	<small>State</small> WI	<small>Zip</small> 53602
Time you actually lived at this address in 2016 From <u>0 1</u> <u>0 1</u> 2016 To <u>1 2</u> <u>3 1</u> 2016 <small>M M D D M M D D</small>			
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. <input type="checkbox"/>			
■ Landlord or Authorized Representative			
<small>Name of property owner</small> SAMANTHA BACON		<small>Telephone number</small> (444) 888-8888	
<small>Address</small> 8888 W DOTY	<small>City</small> MADISON	<small>State</small> WI	<small>Zip</small> 53602
1 Is the rental property a long-term care facility, CBRF or nursing home? 1 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
2a Is the above rental property subject to property taxes? 2a <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/>			
3 Is this certificate for rent of a mobile/manufactured: a Home? 3a <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b Home site/Lot? 3b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2016 3c _____ .00			
4a Total rent collected for this rental unit for 2016 – do NOT include amounts received directly from a governmental agency 4a <u>9504</u> .00			
b If monthly rent charged didn't change during 2016, enter monthly charge 4b <u>792</u> .00			
c If monthly rent changed during 2016, enter rent charged for each month below.			
Jan. <u>.00</u> Feb. <u>.00</u> Mar. <u>.00</u> Apr. <u>.00</u> May <u>.00</u> June <u>.00</u> July <u>.00</u> Aug. <u>.00</u> Sept. <u>.00</u> Oct. <u>.00</u> Nov. <u>.00</u> Dec. <u>.00</u>			
5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 <u>2</u>			
6 This renter's share of total 2016 rent 6 <u>4752</u> .00			
7 Value of food and services provided by landlord (this renter's share) 7 <u>0</u> .00			
8a Rent paid for occupancy only – Subtract line 7 from line 6 8a <u>4752</u> .00			
b Was heat included in the rent? 8b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.			
<small>Signature (by hand) of landlord or authorized representative</small> <i>Samantha Bacon</i>		<small>Date</small>	<small>Print name (must match signature)</small> Samantha Bacon

1-0171 (R. 8-16)

Exercise 4 - Danielle Ferny (continued)

2016 Rent Certificate	Renter's name FERNY, DANIELLE	Renter's SSN XXX-XX-XXXX	Page 2 of 2
Address of rental property 9999 W MAIN ST MADISON WI 53602			

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

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

RYAN

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) 9504.00	1b) 4752.00
Food	2a) 4000.00	2b) 2000.00
Utilities	3a) 2000.00	3b) 1000.00
Other	4a) 500.00	4b) 250.00
Total	5a) 16004.00	5b) 8002.00

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

1 Total rent paid (line 1a)	1	9504.00
2 Shared living expenses you paid (line 5b)	2	8002.00
3 Total shared living expenses (line 5a)	3	16004.00
4 Divide line 2 by line 3. Fill in decimal amount	4	x .50000
5 Multiply line 1 by line 4	5	4752.00
6 Value of food and services provided by landlord (line 7 of page 1)	6	.00
7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ)	7	4752.00

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 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 5 of the rent certificate shows 2 or more and each occupant did not pay an equal share of the living expenses. 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 2016. 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, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

Line 5 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, 2016.

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.



Section 7 - Answer key

Exercise 5 - Victor Echo

1

Wisconsin
income tax

2016

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning _____, 2016 ending _____, 20____.

Check here if an amended return

Your legal last name ECHO	Legal first name VICTOR	M.I.	Your social security number XXX-XX-XXXX
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number

Home address (number and street). If you have a PO Box, see page 11. Apt. no.
4567 MAYBE ST

City or post office KENOSHA	State WI	Zip code 53140
---------------------------------------	--------------------	--------------------------

Filing status Check below

Single

Married filing joint return

Married filing separate return.
Fill in spouse's SSN above and full name here

Head of household (see page 12).
Also, check here if married ... If married, fill in spouse's SSN above and full name here ↑

Tax district
Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016.

City Village Town

City, village, or town ▶ **KENOSHA**

County of ▶ **KENOSHA**

School district number See page 57 _____

Special conditions

Use BLACK Ink • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • **NO COMMAS; NO CENTS**

1 Federal adjusted gross income (see page 12)	1	17423.00
Form W-2 wages included in line 1		12126.00
2 State and municipal interest (see page 13)	2	500.00
3 Capital gain/loss addition (see page 14)	3	.00
4 Other additions } Fill in code number and amount, see page 14. Fill in total other additions on line 4.		.00
.00 .00 .00 .00 ...	4	17923.00
5 Add the amounts in the right column for lines 1 through 4	5	17923.00
6 Taxable refund of state income tax (from Form 1040, line 10) ...	6	750.00
7 United States government interest	7	1000.00
8 Unemployment compensation (see page 16)	8	1211.00
9 Social security adjustment (see page 17)	9	.00
10 Capital gain/loss subtraction (see page 17)	10	.00
11 Other subtractions } Fill in code number and amount, see page 17. Fill in total other subtractions on line 11.		.00
.00 .00 .00		.00
.00 .00	11	0.00
12 Add lines 6 through 11	12	2961.00
13 Subtract line 12 from line 5. This is your Wisconsin income	13	14962.00

1-0101

Exercise 5 - Victor Echo (continued)

2016 Form 1	Name ECHO, VICTOR	SSN XXX-XX-XXXX	Page 2 of 4
NO COMMAS; NO CENTS			
14	Wisconsin income from line 13	14	14962.00
15	Standard deduction. See table on page 55, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 30 and check here <input type="checkbox"/>	15	13260.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	1702.00
17	Exemptions (Caution: See page 30)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	17a	1400.00
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250	17b	250.00
c	Add lines 17a and 17b	17c	1650.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	52.00
19	Tax (see table on page 48)	19	3.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31)	21	.00
22	School property tax credit		
a	Rent paid in 2016—heat included <u>.00</u>	} Find credit from table page 33	.00
	Rent paid in 2016—heat not included <u>.00</u>		
b	Property taxes paid on home in 2016 <u>.00</u>	} Find credit from table page 34	.00
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	3.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	3.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 35	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	3.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	34	.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	e	Military family relief <u>.00</u>
b	Cancer research <u>.00</u>	f	Second Harvest/Feeding Amer. <u>.00</u>
c	Veterans trust fund <u>.00</u>	g	Red Cross WI Disaster Relief <u>.00</u>
d	Multiple sclerosis <u>.00</u>	h	Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h)	35i	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39) <u>.00</u> x .33 =	36	.00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	3.00

Section 7 - Answer key

Exercise 5 - Victor Echo (continued)

2016 Form 1		Page 3 of 4
Name(s) shown on Form 1 ECHO, VICTOR		Your social security number XXX-XX-XXXX
NO COMMAS; NO CENTS		
39 Amount from line 38	39	3.00
40 Wisconsin tax withheld. Enclose withholding statements	40	250.00
41 2016 estimated tax payments and amount applied from 2015 return	41	.00
42 Earned income credit. Number of qualifying children	42	.00
Federal credit00 x% =		
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00
b Schedule FC-A, line 13	43b	.00
44 Repayment credit (see page 42)	44	.00
45 Homestead credit. Enclose Schedule H or H-EZ	45	108.00
46 Eligible veterans and surviving spouses property tax credit	46	.00
47 Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48 AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48	.00
49 Add lines 40 through 48	49	358.00
50 AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50	.00
51 Subtract line 50 from line 49	51	358.00
52 If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	355.00
53 Amount of line 52 you want REFUNDED TO YOU	53	355.00
54 Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55 If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56 Underpayment interest. Fill in exception code—See Sch. U () Also include on line 55 (see page 46)	56	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

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

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.**

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

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

I-010ai

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

Do Not Submit Photocopies



Exercise 5 - Victor Echo (continued)

H Wisconsin L
homestead credit

Check here if
an amended return

2016

Claimant's social security number XXX-XX-XXXX		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016.	
Claimant's legal last name ECHO		Legal first name VICTOR	M.I.	<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> KENOSHA	
Spouse's legal last name		Spouse's legal first name		M.I.	
Current home address (number and street) 4567 MAYBE ST			Apt. no.		
City or post office KENOSHA			State WI	Zip code 53140	County of <input type="checkbox"/> KENOSHA Special conditions <input type="checkbox"/> (See page 7.)

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0123456789 Not like this → 0147 NO COMMAS; NO CENTS

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2016 income tax return **7** 14962.00
- 8** If you or you and your spouse **are not filing** a 2016 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.
- a** Wages .00 + Interest .00 + Dividends .00 = **8a** .00
- b** Other taxable income. Attach a schedule listing each income item **8b** .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** 1211.00
- b** Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8) **9b** 3500.00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** 1000.00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 20673.00



I-016i

Section 7 - Answer key

Exercise 5 - Victor Echo (continued)

2016 H	Name ECHO, VICTOR		Page 2 of 3
SSN	XXX-XX-XXXX		

11 a Enter amount from line 10 here	11a	20673.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d Other capital gains not taxable	11d	.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	.00
h Car or truck depreciation (standard mileage rate)	11h	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	20673.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) x \$500 =	12b	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	20673.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**

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

C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**

D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3** **D**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13	1240.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a	.00 x .20 (20%) = 14b .00
Heat not included (8b of rent certificate is "No")	14c	.00 x .25 (25%) = 14d .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	1240.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	1240.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	1106.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	134.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	108.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here			()

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

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

For Department Use Only

C

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Exercise 5 - Victor Echo (continued)

2016 H | Name ECHO, VICTOR
 SSN XXX-XX-XXXX



Page 3 of 3

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

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

<ul style="list-style-type: none"> • Homeowners: Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 5 of the instructions). Claim only the property taxes on one acre of land and the buildings on it. • Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 13) for instructions. • Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres. • If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes. 	<ol style="list-style-type: none"> 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 improvements (from tax bill) 4 5 Add line 3 and line 4 5 6 Add line 1 and line 4 (total assessed value) 6 7 Divide line 5 by line 6 (carry the decimal to four places) 7 8 Net 2016 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 12) . 8 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below 9 	<p>63000 .00</p> <p>2 5 0</p> <p>25200 .00</p> <p>115000 .00</p> <p>140200 .00</p> <p>178000 .00</p> <p>0 . 7 8 7 6</p> <p>1575 .00</p> <p>1240 .00</p>
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Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

<ul style="list-style-type: none"> • Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2016. Only the personal portion of your property taxes/rent may be claimed. • "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 13) for examples and additional information. 	<ol style="list-style-type: none"> 1 Net 2016 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 13) 1 2 Percentage of homestead used solely for personal purposes 2 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . . 3 	<p>.00</p> <p>%</p> <p>.00</p>
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Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients

<p>Complete this schedule if, for any month of 2016, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2016, do not complete Schedule H; you do not qualify for homestead credit.</p> <p>Example: You received Wisconsin Works payments for 4 months in 2016. Rent paid for 2016 was \$4,500, and heat was included.</p>		<ol style="list-style-type: none"> 1 Homeowners – fill in the net 2016 property taxes on your homestead or the amount from line 3 of Schedule 2 1 2 Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2 . . 2 3 Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460 . . 3 4 Divide line 3 by 12 4 5 Number of months in 2016 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more 5 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 6 	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>
<p>Line</p> <p>2 20% of rent paid (\$4,500 x .20) \$900</p> <p>4 Monthly rent (\$900 ÷ 12) \$ 75</p> <p>5 Number of months no Wisconsin Works received 8</p> <p>6 Reduced rent (\$75 x 8 months) \$600</p>			
<p>In this example, \$600 would be filled in on line 15 of Schedule H.</p>			

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

Section 7 - Answer key

Exercise 6 - Romeo and Charlene Foxtrot

		2016	
For the year Jan. 1-Dec. 31, 2016, or other tax year			
Check here if an amended return <input type="checkbox"/>		beginning _____, 2016 ending _____, 20____.	
DO NOT STAPLE See page 6 before assembling return	Your legal last name	Legal first name	M.I.
	FOXTROT	ROMEO	
	Your social security number	XXX-XX-XXXX	
	If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
FOXTROT	CHARLENE		Spouse's social security number XXX-XX-XXXX
Home address (number and street). If you have a PO Box, see page 11.		Apt. no.	
852 STATE STREET			
City or post office		State	Zip code
WAUSAU		WI	54401
Filing status Check <input checked="" type="checkbox"/> below			
<input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here			
<input type="checkbox"/> Head of household (see page 12). Also, check here if married...		<input type="checkbox"/> If married, fill in spouse's SSN above and full name here	
Legal last name Legal first name M.I.		Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town WAUSAU County of MARATHON School district number See page 57 _____ Special conditions <input type="checkbox"/>	
Use BLACK Ink • Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 • NO COMMAS; NO CENTS			
1 Federal adjusted gross income (see page 12) 1		33190.00	
Form W-2 wages included in line 1		28366.00	
2 State and municipal interest (see page 13) 2		500.00	
3 Capital gain/loss addition (see page 14) 3		.00	
4 Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4.		.....00	
.....00 .....00 .....00 .....00... 4		0.00	
5 Add the amounts in the right column for lines 1 through 4 5		33690.00	
6 Taxable refund of state income tax (from Form 1040, line 10) ... 6		.00	
7 United States government interest 7		1000.00	
8 Unemployment compensation (see page 16) 8		.00	
9 Social security adjustment (see page 17) 9		.00	
10 Capital gain/loss subtraction (see page 17) 10		1147.00	
11 Other subtractions } Fill in code number and amount, see page 17. } Fill in total other subtractions on line 11.		.....00	
01 4327.00 03 6943.00 .....00		.....00 .....00 .....00 .....00... 11	
.....00 .....00 .....00 .....00... 11		11270.00	
12 Add lines 6 through 11 12		13417.00	
13 Subtract line 12 from line 5. This is your Wisconsin income 13		20273.00	
			

Exercise 6 - Romeo and Charlene Foxtrot (continued)

2016 Form 1	Name FOXTROT, ROMEO	SSN XXX-XX-XXXX	Page 2 of 4
NO COMMAS; NO CENTS			
14	Wisconsin income from line 13	14	20273 .00
15	Standard deduction. See table on page 55, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 30 and check here ▶ <input type="checkbox"/>	15	19010 .00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	1263 .00
17 Exemptions	(Caution: See page 30)		
a	Fill in exemptions from your federal return <u>3</u> x \$700 .. 17a		2100 .00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250 .. 17b		.00
c	Add lines 17a and 17b	17c	2100 .00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income ..	18	0 .00
19	Tax (see table on page 48)	19	0 .00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 31) ..	21	.00
22	School property tax credit		
a	Rent paid in 2016—heat included <u>3000 .00</u> } Find credit from table page 33 .. 22a		73 .00
	Rent paid in 2016—heat not included <u>.00</u> }		
b	Property taxes paid on home in 2016 <u>776 .00</u> } Find credit from table page 34 .. 22b		95 .00
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 35 .. 23		.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	237 .00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	0 .00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	0 .00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 35 ..	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	0 .00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 38) 34 If you certify that no sales or use tax is due, check here ▶ <input type="checkbox"/>		.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources	e	Military family relief
b	Cancer research	f	Second Harvest/Feeding Amer.
c	Veterans trust fund	g	Red Cross WI Disaster Relief
d	Multiple sclerosis	h	Special Olympics Wisconsin
			Total (add lines a through h) ▶ 35i
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 39) ..	36	.00
37	Credit repayments and other penalties (see page 40)	37	.00
38	Add lines 33, 34, 35i, 36 and 37	38	0 .00

Section 7 - Answer key

Exercise 6 - Romeo and Charlene Foxtrot (continued)

2016 Form 1		Page 3 of 4
Name(s) shown on Form 1 FOXTROT, ROMEO		Your social security number XXX-XX-XXXX
NO COMMAS; NO CENTS		
39 Amount from line 38	39	0.00
40 Wisconsin tax withheld. Enclose withholding statements	40	851.00
41 2016 estimated tax payments and amount applied from 2015 return	41	.00
42 Earned income credit. Number of qualifying children	42	.00
Federal credit00 x% =		
43 Farmland preservation credit. a Schedule FC, line 18	43a	.00
b Schedule FC-A, line 13	43b	.00
44 Repayment credit (see page 42)	44	.00
45 Homestead credit. Enclose Schedule H or H-EZ	45	52.00
46 Eligible veterans and surviving spouses property tax credit	46	.00
47 Other credits from Schedule CR, line 39. Enclose Schedule CR	47	.00
48 AMENDED RETURN ONLY—Amounts previously paid (see page 44)	48	.00
49 Add lines 40 through 48	49	903.00
50 AMENDED RETURN ONLY—Amounts previously refunded (see page 44)	50	.00
51 Subtract line 50 from line 49	51	903.00
52 If line 51 is larger than line 39, subtract line 39 from line 51. This is the AMOUNT YOU OVERPAID	52	903.00
53 Amount of line 52 you want REFUNDED TO YOU	53	903.00
54 Amount of line 52 you want APPLIED TO YOUR 2017 ESTIMATED TAX	54	.00
55 If line 51 is smaller than line 39, subtract line 51 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55	.00
56 Underpayment interest. Fill in exception code—See Sch. U () Also include on line 55 (see page 46)	56	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

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

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 6.

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

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

I-010ai

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

Do Not Submit Photocopies

Exercise 6 - Romeo and Charlene Foxtrot (continued)

H Wisconsin L
homestead credit

Check here if
an amended return

2016

Claimant's social security number XXX-XX-XXXX		Spouse's social security number XXX-XX-XXXX		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2016.	
Claimant's legal last name FOXTROT		Legal first name ROMEO	M.I.	<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town	
Spouse's legal last name FOXTROT		Spouse's legal first name CHARLENE	M.I.	City, village, or town WAUSAU	
Current home address (number and street) 852 STATE STREET			Apt. no.	County of MARATHON	
City or post office WAUSAU		State WI	Zip code 54401	Special conditions <input type="checkbox"/> (See page 7.)	

- 1a** What was your age as of December 31, 2016? (If you were under 18, you do not qualify for homestead credit for 2016.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2016, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-16 through 12-31-16? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2016 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2016, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2016? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2016, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2016, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2016 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2016 income tax return **7** 20273.00
- 8** If you or you and your spouse **are not filing** a 2016 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages .00 + Interest .00 + Dividends .00 = **8a** .00
- b** Other taxable income. Attach a schedule listing each income item **8b** .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** .00
- b** Social security, federal **and** state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8) **9b** .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** 1000.00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 21273.00



I-016i

Section 7 - Answer key

Exercise 6 - Romeo and Charlene Foxtrot (continued)

2016 H	Name FOXTROT, ROMEO		Page 2 of 3
SSN	XXX-XX-XXXX		

11 a Enter amount from line 10 here	11a	21273.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d Other capital gains not taxable	11d	1147.00
e Net operating loss carryforward or carryback and capital loss carryforward	11e	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	.00
g Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	.00
h Car or truck depreciation (standard mileage rate)	11h	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i	.00
12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11)	12a	22420.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>1</u> x \$500 =	12b	500.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	21920.00

Taxes and/or Rent See pages 11 to 13.

A Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3** **A**

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

C Check here if your home was used for other than personal or farm purposes while you lived there in 2016; **see Schedule 2, page 3** **C**

D Check here if you received Wisconsin Works (W2) payments or county relief during 2016; **see Schedule 3, page 3** **D**

13 Homeowners – Net 2016 property taxes on your homestead, whether paid or not	13	679.00
14 Renters— Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 13.		
Heat included (8b of rent certificate is "Yes")	14a	3000.00 x .20 (20%) = 14b 600.00
Heat not included (8b of rent certificate is "No")	14c	.00 x .25 (25%) = 14d .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	1279.00

Don't delay your refund:

- A** • 2016 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • Ownership document (if the tax bill lists names other than yours). **See page 11.**
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	1279.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	1217.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	62.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	52.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here			()

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



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

For Department Use Only

C

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Exercise 6 - Romeo and Charlene Foxtrot (continued)

2016 H | Name **FOXTROT, ROMEO**
 SSN **XXX-XX-XXXX**



Page **3** of **3**

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

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

<ul style="list-style-type: none"> • Homeowners: Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 5 of the instructions). Claim only the property taxes on one acre of land and the buildings on it. • Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 13) for instructions. • Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres. • If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes. 	<ol style="list-style-type: none"> 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 improvements (from tax bill) 4 5 Add line 3 and line 4 5 6 Add line 1 and line 4 (total assessed value) 6 7 Divide line 5 by line 6 (carry the decimal to four places) 7 8 Net 2016 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 12) 8 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below 9 	<p>50000 .00</p> <p>2 0 0</p> <p>25000 .00</p> <p>150000 .00</p> <p>175000 .00</p> <p>200000 .00</p> <p>0 . 8 7 5 0</p> <p>1543 .00</p> <p>1350 .00</p>
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Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

<ul style="list-style-type: none"> • Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2016. Only the personal portion of your property taxes/rent may be claimed. • "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 13) for examples and additional information. 	<ol style="list-style-type: none"> 1 Net 2016 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 13) 1 2 Percentage of homestead used solely for personal purposes 2 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below 3 	<p>.00</p> <p>%</p> <p>.00</p>
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Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients

<p>Complete this schedule if, for any month of 2016, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2016, do not complete Schedule H; you do not qualify for homestead credit.</p> <p>Example: You received Wisconsin Works payments for 4 months in 2016. Rent paid for 2016 was \$4,500, and heat was included.</p>		<ol style="list-style-type: none"> 1 Homeowners – fill in the net 2016 property taxes on your homestead or the amount from line 3 of Schedule 2 1 2 Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2 2 3 Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460 3 4 Divide line 3 by 12 4 5 Number of months in 2016 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more 5 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 6 	<p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p> <p>.00</p>
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Line	
2	20% of rent paid (\$4,500 x .20) \$900
4	Monthly rent (\$900 ÷ 12) \$ 75
5	Number of months no Wisconsin Works received 8
6	Reduced rent (\$75 x 8 months) \$600

In this example, \$600 would be filled in on line 15 of Schedule H.

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

Section 7 - Answer key

Exercise 6 - Romeo and Charlene Foxtrot (continued)

Rent Certificate			2016	
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 FOXTROT	Legal first name ROMEO	M.I.	Social security number XXX-XX-XXXX	
Address of rental property (property must be in Wisconsin) 852 STATE STREET	City WAUSAU	State WI	Zip 54401	
Time you actually lived at this address in 2016 From <u>0 1</u> <u>0 1</u> 2016 To <u>0 7</u> <u>3 1</u> 2016 <small style="margin-left: 100px;">M M D D M M D D</small>				
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. <input type="checkbox"/>				
■ Landlord or Authorized Representative				
Name of property owner JOHN EDDIE			Telephone number (333) 888-8888	
Address 850 STATE STREET	City WAUSAU	State WI	Zip 54401	
1 Is the rental property a long-term care facility, CBRF or nursing home? 1 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 2a Is the above rental property subject to property taxes? 2a <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/> 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b Home site/Lot? 3b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2016 3c _____ .00 4a Total rent collected for this rental unit for 2016 – do NOT include amounts received directly from a governmental agency 4a <u>3500.00</u> b If monthly rent charged didn't change during 2016, enter monthly charge 4b <u>500.00</u> c If monthly rent changed during 2016, enter rent charged for each month below. Jan. <u>.00</u> Feb. <u>.00</u> Mar. <u>.00</u> Apr. <u>.00</u> May <u>.00</u> June <u>.00</u> July <u>.00</u> Aug. <u>.00</u> Sept. <u>.00</u> Oct. <u>.00</u> Nov. <u>.00</u> Dec. <u>.00</u> 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 <u>1</u> 6 This renter's share of total 2016 rent 6 <u>3500.00</u> 7 Value of food and services provided by landlord (this renter's share) 7 <u>0.00</u> 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a <u>3500.00</u> b Was heat included in the rent? 8b <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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>John Eddie</i>		Date	Print name (must match signature) John Eddie	

I-0171 (R. 8-16)

Exercise 7 - Buck and Jan Badger

1A Wisconsin income tax



2016

Check here if an amended return

DO NOT STAPLE

Your legal last name BADGER	Legal first name BUCK	M.I.	Your social security number XXX-XX-XXXX
If a joint return, spouse's legal last name BADGER	Spouse's legal first name JAN	M.I.	Spouse's social security number XXX-XX-XXXX
Home address (number and street). If you have a PO Box, see page 11. 1 UNIVERSITY AVE		Apt. No.	
City or post office MADISON	State WI	Zip code 53222	
Filing status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Head of household Fill in qualifying person's name ▼ Also, check here if married. <input type="checkbox"/>		Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2016. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town MADISON County of DANE School district number (see page 31) _____ Special conditions <input type="checkbox"/>	

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

ENCLOSE withholding statements

1	Wages, salaries, tips, etc. (see page 12)	1	19205.00
2	Interest (see page 12)	2	.00
3	Ordinary dividends (from line 9a of federal Form 1040A or 1040)	3	.00
4	Capital gain distributions (see page 14)	4	.00
5	Unemployment compensation (from worksheet, page 14)	5	2160.00
6	Taxable IRA distributions, pensions, and annuities (see page 15)	6	.00
7	Add lines 1 through 6	7	21365.00
8	IRA deduction (see page 16)	8	.00
9	Student loan interest deduction (see page 16)	9	.00
10	Medical care insurance deduction (see page 17)	10	.00
11	Add lines 8 through 10	11	.00
12	Subtract line 11 from line 7. This is your Wisconsin income	12	21365.00
13	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here <input type="checkbox"/>	13	
14	Fill in the standard deduction for your filing status from table, page 39. But if you checked line 13, fill in amount from worksheet, page 18	14	19010.00
15	Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	15	2355.00
16	Exemptions (Caution: see page 18)		
a	Fill in exemptions from your federal return <input type="checkbox"/> 2 x \$700	16a	1400.00
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	16b	250.00
c	Add lines 16a and 16b	16c	1650.00
17	Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income	17	705.00
18	Tax. Use amount on line 17 to find your tax using table, page 32	18	30.00
19	Armed forces member credit (must be stationed outside U.S., see page 19)	19	.00
20	School property tax credit		
a	Rent paid in 2016—heat included <u>4800.00</u>	} Find credit from table page 20 ..	20a 116.00
	Rent paid in 2016—heat not included <u>.00</u>		
b	Property taxes paid on home in 2016 <u>.00</u>	} Find credit from table page 21 ..	20b .00
21	Married couple credit. Complete schedule on reverse side	21	4.00
22	Add lines 19 through 21. This is the total of your credits	22	120.00
23	Subtract line 22 from line 18. If line 22 is larger than line 18, fill in 0. This is your net tax	23	.00

PAPER CLIP payment here

I-0801 (R, 9-16)

Section 7 - Answer key

Exercise 7 - Buck and Jan Badger (continued)

2016 Form 1A	Name BADGER, BUCK	SSN XXX-XX-XXXX	Page 2 of 2
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24 Fill in net tax from line 23	24	0.00																	
25 Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 22)	25	.00																	
If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/> X																			
26 Donations (decreases refund or increases amount owed)																			
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">a Endangered resources</td> <td style="width:10%; text-align: right;">.00</td> <td style="width:50%;">e Military family relief</td> <td style="width:10%; text-align: right;">.00</td> </tr> <tr> <td>b Cancer research</td> <td style="text-align: right;">.00</td> <td>f Second Harvest/Feeding Amer.</td> <td style="text-align: right;">.00</td> </tr> <tr> <td>c Veterans trust fund</td> <td style="text-align: right;">.00</td> <td>g Red Cross WI Disaster Relief</td> <td style="text-align: right;">.00</td> </tr> <tr> <td>d Multiple sclerosis</td> <td style="text-align: right;">.00</td> <td>h Special Olympics Wisconsin</td> <td style="text-align: right;">.00</td> </tr> </table>	a Endangered resources	.00	e Military family relief	.00	b Cancer research	.00	f Second Harvest/Feeding Amer.	.00	c Veterans trust fund	.00	g Red Cross WI Disaster Relief	.00	d Multiple sclerosis	.00	h Special Olympics Wisconsin	.00	Total (add lines a through h) ▶ 26i		.00
a Endangered resources	.00	e Military family relief	.00																
b Cancer research	.00	f Second Harvest/Feeding Amer.	.00																
c Veterans trust fund	.00	g Red Cross WI Disaster Relief	.00																
d Multiple sclerosis	.00	h Special Olympics Wisconsin	.00																
27 Add lines 24, 25, and 26i	27	0.00																	
28 Wisconsin income tax withheld. Enclose withholding statements	28	924.00																	
29 2016 estimated tax payments and amount applied from 2015 return	29	.00																	
30 Earned income credit (see page 24)																			
Qualifying children ▶ _____ Federal credit .00 x _____ % =	30	.00																	
31 Homestead credit. Attach Schedule H or H-EZ	31	.00																	
32 Eligible veterans and surviving spouses property tax credit (see page 25)	32	.00																	
33 AMENDED RETURN ONLY – amount previously paid (see page 27)	33	.00																	
34 Add lines 28 through 33	34	.00																	
35 AMENDED RETURN ONLY – amount previously refunded (see page 27)	35	.00																	
36 Subtract line 35 from line 34	36	924.00																	
37 If line 36 is more than line 27, subtract line 27 from line 36. This is the AMOUNT YOU OVERPAID	37	924.00																	
38 Amount of line 37 you want REFUNDED TO YOU	38	.00																	
39 Amount of line 37 you want applied to your 2017 estimated tax	39	.00																	
40 If line 36 is less than line 27, subtract line 36 from line 27. This is the AMOUNT YOU OWE	40	.00																	
41 Underpayment interest. Fill in exception code – See Sch. U → _____	41	.00																	

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 30)? **Yes** Complete the following. **No**

Designee's name ▶ _____	Phone no. ▶ () _____	Personal identification number (PIN) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Sign below Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature _____	Spouse's signature (if filing jointly, BOTH must sign) _____	Date _____	Daytime phone () _____
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Mail your return to: *If tax due.....* PO Box 268, Madison WI 53790-0001 *If refund or no tax due....* PO Box 59
 Wisconsin Department of Revenue *If homestead credit claimed...* PO Box 34, Madison WI 53786-0001 Madison WI 53785-0001

Married Couple Credit When Both Spouses Are Employed		(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2.	1	19078.00	127.00
2 IRA deduction, if any, from line 8 of Form 1A.	2	.00	.00
3 Subtract line 2 from line 1.	3	19078.00	127.00
4 Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000.	4	127.00	127.00
5 Rate of credit is .03 (3%)	5	x .03	.03
6 Multiply line 4 by line 5. Round the result and fill in here and on line 21 of Form 1A. Do NOT fill in more than \$480	6	4.00	4.00



Exercise 8 - Richard and Lucy Taxpayer

1NPR

2016

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning _____, 2016 ending _____, 20_____.

Check here if this is an amended return **Complete form using BLACK INK**

Note
DO NOT STAPLE
PAPER CLIP withholding statements here

Your legal last name TAXPAYER		Legal first name RICHARD		M.I.	Your social security number XXX-XX-XXXX
If a joint return, spouse's legal last name TAXPAYER		Spouse's legal first name LUCY		M.I.	Spouse's social security number XXX-XX-XXXX
Home address (number and street). If you have a PO Box, see page 7 5000 MAIN ST				Apt. no.	
City or post office MADISON		State WI	Zip code 53803		
Filing status			Tax district		
<input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (with qualifying person), (see page 8). Also, check here if married... <input type="checkbox"/>			Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2016 or before leaving Wisconsin (nonresidents leave blank). <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town MADISON County of DANE School district number See page 43 3269		
Special conditions <input type="checkbox"/>		Legal last name		Legal first name	
				M.I.	



Resident status Check the status that applies

You Spouse

Full-year resident of Wisconsin

Nonresident of Wisconsin; state of residence _____ (2-letter state abbreviation)

Part-year resident of Wisconsin from 7 1 2016 to 12 31 2016 Note: Complete residence questionnaire, page 51.
mm dd yyyy mm dd yyyy

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
	Not like this → 0147			
1 Wages, salaries, tips, etc. (see page 10)	1	40000.00	25000.00	
2 Taxable interest (see page 12)	2	.00	.00	
3 Ordinary dividends (see page 13)	3	.00	.00	
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4	.00	Not taxable	
5 Alimony received (see page 13)	5	.00	.00	
6 Business income or (loss) (see page 13)	6	.00	.00	
7 Capital gain or (loss) (see page 13)	7	.00	.00	
8 Other gains or (losses) (see page 14)	8	.00	.00	
9 IRA distributions (see page 14)	9	.00	.00	
10 Pensions and annuities (see page 14)	10	.00	.00	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see page 15)	11	.00	.00	
12 Farm income or (loss) (see page 15)	12	.00	.00	
13 Unemployment compensation (see page 16)	13	.00	.00	
14 Social security benefits (see page 16)	14	4000.00	Not taxable	
15 Other income (see pages 16-23). Enclose Schedule M	15	.00	.00	
16 Combine lines 1 through 15	16	44000.00	25000.00	

I-0501

Section 7 - Answer key

Exercise 8 - Richard and Lucy Taxpayer (continued)

2016 Form 1NPR		Name	SSN	Page
		TAXPAYER, RICHARD	XXX-XX-XXXX	2 of 4
Adjustments to Income			A. Federal column	B. Wisconsin column
17	Educator expenses (see page 23)	17	.00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 23)	18	.00	.00
19	Health savings account deduction (see page 23)	19	.00	.00
20	Moving expenses (see page 23)	20	300.00	300.00
21	Deductible part of self-employment tax (see page 23)	21	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 23)	22	.00	.00
23	Self-employed health insurance deduction (see page 24)	23	.00	.00
24	Penalty on early withdrawal of savings (see page 24)	24	.00	.00
25	Alimony paid (see page 24)	25	.00	.00
26	IRA deduction (see page 24)	26	.00	.00
27	Student loan interest deduction (see page 24)	27	.00	.00
28	Tuition and fees (see page 24)	28	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 24)	29	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 24) (list type and amount)	30	.00	.00
31	Total adjustments to income. Add lines 17 through 30	31	300.00	300.00
Adjusted Gross Income				
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32		24700.00
33	Federal income. Subtract line 31, column A from line 16, column A	33	43700.00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 25)	34	0.5652	
Tax Computation				
35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	43700.00	
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 25	36a	<input type="checkbox"/>	
36b	Aliens (see page 25 to determine if you must check line 36b)	36b	<input type="checkbox"/>	
36c	Find the standard deduction for amount on line 33 using table on page 41	36c	14582.00	
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	29118.00	
38	Exemptions (Caution: see page 25)			
a	Fill in exemptions from your federal return	2	x \$700	38a 1400.00
b	Check if 65 or older <input type="checkbox"/> You + <input checked="" type="checkbox"/> Spouse =	1	x \$250	38b 250.00
c	Add lines 38a and 38b	38c	1650.00	
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	27468.00	
40	Tax (see table on page 44)	40	1330.00	
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00	
42	School property tax credits (part-year and full-year residents only)			
a	Rent paid in 2016—heat included	.00	} Find credit from table page 27	42a .00
	Rent paid in 2016—heat not included	.00		
b	Property taxes paid on home in 2016	3500.00	} Find credit from table page 28	42b 300.00
43	Add credits on lines 41, 42a, and 42b	43	300.00	
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	1030.00	
45	Fill in ratio from line 34	45	0.5652	
46	Multiply line 44 by ratio on line 45	46	582.00	



Exercise 8 - Richard and Lucy Taxpayer (continued)

2016 Form 1NPR		Page 3 of 4
Name(s) shown on Form 1NPR TAXPAYER, RICHARD		Your social security number XXX-XX-XXXX
47	Fill in amount from line 46	47 <u>582.00</u>
48	Armed forces member credit. (Full-year Wisconsin residents only)	48 <u>.00</u>
49	Working families tax credit. (Full-year Wisconsin residents only)	49 <u>.00</u>
50	Certain nonrefundable credits from line 11 of Schedule CR	50 <u>.00</u>
51	Add lines 48 through 50	51 <u>.00</u>
52	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)	52 <u>582.00</u>
53	Alternative minimum tax. Enclose Schedule MT	53 <u>.00</u>
54	Add lines 52 and 53	54 <u>582.00</u>
55	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	55 <u>150.00</u>
56	Other credits from Schedule CR, line 35. Enclose Schedule CR	56 <u>.00</u>
57	Net income tax paid to another state. Enclose Schedule OS	57 <u>.00</u>
58	Add lines 55, 56, and 57	58 <u>150.00</u>
59	Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax	59 <u>432.00</u>
60	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 31) If you certify that no sales or use tax is due, check here <input type="checkbox"/>	60 <u>.00</u>
61	Donations (decreases refund or increases amount owed)	
	a Endangered resources <u>.00</u>	e Military family relief <u>.00</u>
	b Cancer research <u>.00</u>	f Second Harvest/Feeding Amer. <u>.00</u>
	c Veterans trust fund <u>.00</u>	g Red Cross WI Disaster Relief <u>.00</u>
	d Multiple sclerosis <u>.00</u>	h Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h) →	61 <u>.00</u>
62	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 32) $.00 \times .33 =$	62 <u>.00</u>
63	Credit repayments and other penalties (see page 32)	63 <u>.00</u>
64	Add lines 59 through 63	64 <u>432.00</u>
Payments and Credits		
65	Wisconsin income tax withheld. Enclose readable withholding statements	65 <u>460.00</u>
66	2016 Wisconsin estimated tax paid and amount applied from 2015 return	66 <u>.00</u>
67	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <input type="checkbox"/> Federal credit $.00 \times \text{ } \% =$	67 <u>.00</u>
68	Farmland preservation credit. a. Schedule FC, line 18	68a <u>.00</u>
	b. Schedule FC-A, line 13	68b <u>.00</u>
69	Repayment credit	69 <u>.00</u>
70	Homestead credit. (Full-year Wisconsin residents only)	70 <u>.00</u>
71	Eligible veterans and surviving spouses property tax credit	71 <u>.00</u>
72	Refundable credits from Schedule CR, line 39	72 <u>.00</u>
73	AMENDED RETURN ONLY – amount previously paid (see page 36)	73 <u>.00</u>
74	Add lines 65 through 73	74 <u>460.00</u>
75	AMENDED RETURN ONLY – amounts previously refunded (see page 36)	75 <u>.00</u>
76	Subtract line 75 from line 74	76 <u>460.00</u>

I-050ai



Section 7 - Answer key

Exercise 8 - Richard and Lucy Taxpayer (continued)

2016 Form 1NPR	Paper clip a copy of your federal income tax return and schedules to this return.	SSN XXX-XX-XXXX	Page 4 of 4
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Refund or Amount You Owe

77 If line 76 is more than line 64, subtract line 64 from line 76. This is the AMOUNT OVERPAID . . .	77	28.00
78 Amount of line 77 you want REFUNDED TO YOU	78	28.00
79 Amount of line 77 to be APPLIED TO YOUR 2017 ESTIMATED TAX	79	.00
80 If line 76 is less than line 64, subtract line 76 from line 64 This is the AMOUNT YOU OWE 80	80	.00
81 Underpayment interest. Fill in exception code – see Sch. U → _____ 81	81	.00

Also include on line 80 (see page 37).

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 38)? **Yes** Complete the following. **No**

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

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

Sign here ▶ Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date
<i>Richard Taxpayer</i>	<i>Lucy Taxpayer</i>	

Mail your return to: Wisconsin Department of Revenue

(if tax is due) PO Box 268 Madison WI 53790-0001	(if refund or no tax due) PO Box 59 Madison WI 53785-0001
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Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

1 Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . .	1	.00
2 Interest paid from lines 10-12 and 14, federal Schedule A. See instructions for exceptions	2	.00
3 Gifts to charity from line 19, federal Schedule A. See instructions for exceptions	3	.00
4 Casualty losses from line 20, federal Schedule A <u>only</u> if the loss is directly related to a federally-declared disaster	4	.00
5 Add lines 1 through 4	5	.00
6a Wisconsin standard deduction from Form 1NPR, line 36c	6a	.00
6b Ratio from Form 1NPR, line 34	6b	.00
6c Multiply line 6a by ratio on line 6b. Fill in the result on line 6c	6c	.00
7 Subtract line 6c from line 5. If line 6c is more than line 5, fill in 0 (zero)	7	.00
8 Rate of credit is .05 (5%)	8	x .05
9 Multiply line 7 by line 8. Fill in here and on line 41 of Form 1NPR	9	.00

Schedule 2 – Married Couple Credit May be claimed only when both spouses have earned income taxable by Wisconsin.

	(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2	20000.00	5000.00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income included in column B on Form 1NPR . . . . .	.00	.00
3 Combine lines 1 and 2. This is your total Wisconsin earned income	20000.00	5000.00
4 Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income . . . . .	.00	.00
5 Subtract line 4 from line 3. This is your qualified earned income	20000.00	5000.00
6 Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	5000.00	5000.00
7 Rate of credit is .03 (3%).	x .03	
8 Multiply line 6 by line 7. Round the result and fill in here and on line 55 of Form 1NPR. Do not fill in more than \$480.	150.00	



Section 8 - Department of Revenue Customer Service Contact Information For VITA/TCE Site Coordinators

For VITA/TCE Site Coordinators Only

Phone 608-266-2696
 Email dorvita@revenue.wi.gov

Outreach Coordinator - Juan Carlos Reyes

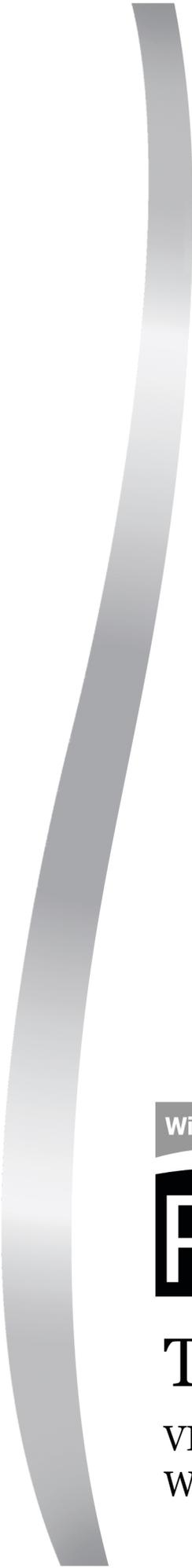
Phone 608-261-5236
 Email juan.reyes@revenue.wi.gov

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	Balance Due
Form 1 or Form 1A (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 930208 Milwaukee WI 53293-0208
IRS Form	Refund	Balance Due
Form 1040	Department of the Treasury Internal Revenue Service Fresno CA 93888-0002	Department of the Treasury Internal Revenue Service PO Box 802501 Cincinnati OH 45280-2501

Notes



Wisconsin Department of

Revenue

Tax Year 2016

VITA/TCE Training Manual

Wisconsin Tax Law Information