

# H & H-EZ

## Wisconsin homestead credit

**Schedules H & H-EZ instructions**

**2009**



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Plus, refunds within **5** business days with direct deposit

### **FREE Tax Preparation Available**

Do you need help with your tax return? You may be eligible for free tax preparation assistance. Many of the sites offer e-filing - more information and locations on page 3.

### **CHECKLIST**

Before submitting your homestead credit claim, check the following items:

- All applicable lines of Schedule H or H-EZ are completed
- Schedule H or H-EZ is signed and dated
- Property tax bill(s)/rent certificate(s) are attached
- All other applicable attachments included (see page 14)

**Questions?  
Taxpayer Assistance**  
*page 5*

**Para asistencia  
gratuita en Español**  
ver página 3

**Property Tax  
Deferral Loan  
Program**  
*page 3, Schedule H*

**revenue.wi.gov**

**FEDERAL PRIVACY ACT** In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin homestead credit claim is made under the authority of Section 71.55(7) of the Wisconsin Statutes. The disclosure of this number on your claim is mandatory. It will be used for identification purposes throughout the processing, filing and auditing of your claim and the issuance of refund checks.

E-file your homestead claim for the fastest available processing. However, if you do paper file, there are several things you can do that will speed-up the processing of your claim. Faster processing means faster refunds.

Paper homestead claims are electronically scanned. The processing of the claim (and any refund) is delayed when the scanner cannot correctly read the information on the claim. To aid in the scanning process, be sure to do the following when completing Schedule H or H-EZ:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

Claimant's legal last name <b>SMITH</b>	Legal first name <b>JOSEPH</b>	M.I. <b>J</b>
Spouse's legal last name <b>SMITH</b>	Spouse's legal first name <b>MARY</b>	M.I. <b>E</b>
Home address (number and street) <b>2375 N 7 ST</b>		
City or post office <b>ANYWHERE</b>	State <b>WI</b>	Zip code <b>55555</b>

- Write your name and address clearly using CAPITAL LETTERS like this →

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread by scanners.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**

- Do not add cents in front of the preprinted zeros on entry lines. Enter numbers as shown below.

<b>13</b> Homeowners – Net <b>2009</b> property taxes on your homestead, whether paid or not . . . . .	<b>13</b>	<u>634</u>	<b>.00</b>
<b>14</b> Renters— <b>Rent</b> from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). <b>See pages 12 to 14.</b>			
Heat included (13b of rent certificate is "Yes") . . . . . <b>14a</b> ▶	<u>1950</u>	<b>.00</b>	x .20 (20%) = <b>14b</b> <u>390</u> <b>.00</b>
Heat not included (13b of rent certificate is "No") . . . . . <b>14c</b> ▶	<u>2445</u>	<b>.00</b>	x .25 (25%) = <b>14d</b> <u>611</u> <b>.00</b>
<b>15</b> Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) . . . . .	<b>15</b>	<u>1635</u>	<b>.00</b>

- Do not cross out entries. Use correction fluid, if available, or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a "1" by scanners.
- If filing a Wisconsin income tax return, fill in the homestead credit amount on the appropriate line of the return.

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**Free Tax Preparation Available (commonly referred to as VITA or TCE)**

**Need help filing your taxes?**

Wisconsin residents can have their taxes prepared for free at any IRS sponsored Volunteer Income Tax Assistance (VITA) site or at any AARP sponsored Tax Counseling for the Elderly (TCE) site. These two programs have helped millions of individuals across the country in preparing their taxes. Trained volunteers will fill out your tax return and many sites will even e-file your return. The entire service is free.

**Who can use VITA services?**

- Low and moderate income individuals
- Individuals with disabilities
- Elderly
- Individuals who qualify for the Homestead Credit or the Earned Income Tax Credit

**What should you bring?**

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- To claim the Homestead Credit, bring a completed rent certificate (if you are a renter), a copy of your 2009 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2009
- Both spouses must be present to file a joint return

**VITA and TCE locations:**

- In Wisconsin, call 1-800-829-1040
- On the web, visit [www.revenue.wi.gov](http://www.revenue.wi.gov) and type in “VITA sites” in the Search box
- Call the AARP at 1-888-227-7669
- Call “211” for local free tax sites

**Servicio en Español**

La Temporada de Impuestos (Taxes) puede ser confusa. Puede ser aun más confusa si nuestro primer idioma no es el inglés. Pero ahora hay ayuda. Las siguientes organizaciones ofrecen asistencia gratis en español. Por favor llamar para los horarios.

UMOS, Inc.  
910 W. Mitchell St.  
Milwaukee WI 53204  
(414) 389-6600

SDC (Social Development Commission)  
Southside Neighborhood Service Center  
931 W. Madison St.  
Milwaukee WI 53204  
(414) 643-8444

Centro Hispano  
835 W. Badger Road  
Madison WI 53713  
(608) 255-3018

Algunas preguntas frecuentes han sido traducidas al español. Se pueden encontrar las repuestas a esas preguntas en el vinculo (link) “En Español” en la columna izquierda de la página principal del Wisconsin Department of Revenue [www.revenue.wi.gov](http://www.revenue.wi.gov).

## A. Do You Qualify?

To see if you qualify for homestead credit, answer “Yes” or “No” to all of the questions in Steps 1 and 2 below.

### Step 1

If you answer “No” to any question in Step 1, do not complete Schedule H or H-EZ; **you do not qualify** for homestead credit. If you answer “Yes” to all four questions, go on to Step 2.

- Were you age 18 or older as of December 31, 2009? (If you were born on January 1, 1992, you are considered to be age 18 as of December 31, 2009.)
- Were you a legal resident of Wisconsin from January 1 through December 31 of 2009?
- Was your household income (see definition F.4 on page 6) for 2009 less than \$24,500?
- Were you the owner or renter of the Wisconsin homestead (see definition F.1 on page 5) you lived in during 2009?

### Step 2

If you answer “Yes” to any question in Step 2, do not complete Schedule H or H-EZ; **you do not qualify** for homestead credit.

- Were you claimed or will you be claimed as a dependent on someone else’s 2009 **federal** income tax return? (If you were age 62 or older on December 31, 2009, this limitation does not apply to you, so answer “No.” If you were born on January 1, 1948, you are considered to be age 62 on December 31, 2009.)
- Are you currently living in a nursing home and also receiving Title XIX medical assistance?
- For EACH MONTH of the entire 2009 year, did you receive either Wisconsin Works (W2) payments (see definition F.5 on page 6) of any amount or county relief payments of \$400 or more?
- Did you live FOR THE ENTIRE 2009 YEAR in housing that is exempt from property taxes? (A municipal housing authority property created under sec. 66.1201, Wis. Stats., is not considered tax-exempt for homestead credit purposes if that authority makes payments in lieu of property taxes to the city or town in which it is located. If you live in public housing, you may wish to check with your manager.)

**Note:** If you are claiming property taxes on your former homestead (see paragraph 8 on page 14 under “Exceptions: Homeowners and/or Renters”), this limitation does not apply, so answer “No.”

- Have you claimed or will you claim a Wisconsin farmland preservation credit or veterans and surviving spouses property tax credit for 2009?

- Has another member of your household (see definition F.3 on page 6) filed a 2009 Schedule H or H-EZ?
- Is the Schedule H or H-EZ being filed on behalf of a person who is deceased?

If you answered “Yes” to all of the questions in Step 1 and “No” to all of the questions in Step 2, complete Schedule H or H-EZ (see “Which Schedule to File” below) to see if homestead credit is available to you. Meeting all of the qualifications in Steps 1 and 2 does not guarantee you will receive a homestead credit.

## B. Which Schedule to File

You may file Schedule H-EZ if:

- You (and your spouse, if married) have taxable and nontaxable income only from the following sources:
  - wages, salaries, tips, etc. (if any of your wages, salaries, tips, etc., are not taxable to Wisconsin, you cannot file on Schedule H-EZ);
  - interest and dividends;
  - unemployment compensation;
  - pensions, annuities, and other retirement plan distributions;
  - social security benefits (including federal and state SSI, SSI-E, SSD, and caretaker supplement payments);
  - railroad retirement benefits;
  - alimony, child support, and family maintenance;
  - Wisconsin Works (W2), county relief, kinship care, and other cash public assistance;
  - gambling winnings (if your gambling winnings are reported on federal Schedule C or C-EZ, you cannot file on Schedule H-EZ).
- During 2009 you (and your spouse, if married) did not repay any amount that was included as nontaxable household income on a prior year’s homestead credit claim.
- You did not become married or divorced during 2009.
- If you are married, your spouse was a legal resident of Wisconsin from January 1 through December 31, 2009.
- If you are married, you and your spouse did not maintain separate homes during any part of 2009 (including one spouse in a nursing home).
- Your home was used only for personal purposes while you lived there in 2009 (for example, no rental or business use, or use of a separate unit by others rent free).

- Your home was located on one acre of land or less.
- You did not sell your home during 2009.

If you cannot file on Schedule H-EZ, you must file on Schedule H.

**C. How, When, and Where to File**

1. **How** If you file a Wisconsin income tax return, you should file your Schedule H or H-EZ **with** the tax return (stapled together). **Separate filing will delay your homestead refund.** If you (or you and your spouse) are not required to file a tax return, Schedule H or H-EZ may be filed by itself.

You may file Schedule H with Form 1, 1A, or 1NPR; you cannot file Schedule H with Form WI-Z. You may file Schedule H-EZ with Form 1 or 1A; you cannot file Schedule H-EZ with Form 1NPR or WI-Z.

If you previously filed your Wisconsin income tax return, write "Income Tax Return Separately Filed" at the top of Schedule H or H-EZ. Do not place a checkmark at the top of Schedule H or H-EZ to designate it as an amended return. ATTACH A COMPLETE COPY of your Wisconsin income tax return, including any wage statements and Forms 1099-R. Write "DUPLICATE" at the top of the return. If your Wisconsin return is a Form 1 or 1NPR, ALSO INCLUDE A COPY of your federal income tax return and supporting schedules.

**The fastest way to get your refund is to file electronically.** When you file electronically, within 48 hours after receiving your Wisconsin acknowledgement you must mail all of the required Schedule H or H-EZ attachments along with a completed Form W-RA, *Required Attachments for Electronic Filing*. For additional information, see the department's web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) or contact any department office.

2. **When** For most claimants, the deadline for filing a 2009 Schedule H or H-EZ is April 15, 2014. If you are a taxpayer with a fiscal year (one ending on a date other than December 31), the deadline is 4 years, 3 1/2 months after the end of the fiscal year to which the claim relates. Do not file your 2009 Schedule H or H-EZ before January 1, 2010.
3. **Where** Mail Schedule H or H-EZ with your Wisconsin income tax return (if required) to:

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

**D. Additional Help or Questions About Refunds**

1. **Help** For general information about homestead credit or for help in **preparing** Schedule H or H-EZ, contact any Department of Revenue office. The location and telephone number of the office nearest you may be listed in your telephone book. You may also e-mail [homestd@revenue.wi.gov](mailto:homestd@revenue.wi.gov), access the department's web site at [www.revenue.wi.gov](http://www.revenue.wi.gov), phone (608) 266-8641 (Madison), or write to Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949.

2. **Refunds** If you need to contact the Department of Revenue about your **refund**, please wait at least **10 weeks** after filing your Schedule H or H-EZ. Automated assistance is available 24 hours a day, 7 days a week by calling:

(608) 266-8100 in Madison **or**  
 1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-8641 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply). If you call, you will need your social security number and the dollar amount of your refund. You may also get information on your refund using the department's secure web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) or by writing to the address listed above under "Help."

3. **TTY** Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, 1-800-947-3529. These numbers are to be used only when calling with TTY equipment.

**E. Refunds of Divorced Claimants**

If you became divorced after June 20, 1996, and your divorce judgment states that your former spouse must pay a tax liability owed to the Department of Revenue, attach a copy of the divorce judgment to Schedule H or H-EZ. Also fill in "04" in the Special Conditions box located to the right of where your zip code is entered on Schedule H or H-EZ. This will prevent your refund from being applied against that tax liability.

**F. Definitions**

1. **Homestead** Your homestead is the Wisconsin home you occupy, whether you own it or rent it, and up to one acre of land adjoining it (or up to 120 acres of



land if the homestead is part of a farm). For example, it may be a house, an apartment, a rented room, a mobile or manufactured home, a farm, or a nursing home room.

Unless your 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 tax purposes, or a separate unit occupied by others rent free.

2. **Farm** A farm is property used for agricultural purposes. Your homestead is part of a farm if the property was used for agricultural purposes during 2009, or if you used it for agricultural purposes prior to 2009 and have not used it since then for other purposes (such as recreational or manufacturing).
3. **Household** A household is a claimant and the claimant's spouse living in the claimant's homestead. If you are single, you are a household, whether you live alone or with others. If you are married, you and your spouse are a household if you live together. If you are married but you and your spouse maintained separate homes on December 31, 2009, you are each considered a separate household.
4. **Household Income** Household income is all your income reportable for Wisconsin income tax purposes and all the items identified on lines 9a through 11i of Schedule H (lines 6a through 6i of Schedule H-EZ), less a deduction of \$250 for each qualifying dependent.

If you were married and lived with your spouse during all of 2009, you must combine both incomes to determine household income. If during 2009 you were separated from your spouse for all or part of the year (including one spouse living in a nursing home), you became married or divorced, or your spouse died, see the "Special Instructions" on pages 15 and 16 for information on how to determine household income.

5. **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 definition, and are not includable in household income.

## G. Situations and Solutions

Publication 127, *Wisconsin Homestead Credit Situations and Solutions*, provides additional information about various situations covered in these instructions, as well as some situations that are not covered. Publication 127 is available at any Department of Revenue office or through the department's web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

## H. Amending Schedule H or H-EZ

If you find that you made an error on your original Schedule H or H-EZ, fill in another Schedule H or H-EZ. Place a checkmark where indicated at the top of your corrected Schedule H or H-EZ to designate it as an amended return. Fill in lines 1a through 19 (lines 1a through 14 of Schedule H-EZ) using the corrected amounts of household income, property taxes, and rent.

Include with your amended Schedule H or H-EZ a copy of the property tax bill(s) and/or the original rent certificate(s) for any additional property taxes and/or rent that is claimed.

### • If you filed only Schedule H or H-EZ

Sign and date your amended Schedule H or H-EZ in the space provided. If you and your spouse are residing together, your spouse must also sign.

Include with your amended Schedule H or H-EZ an explanation of the changes you made and the reasons for those changes.

If your amended Schedule H or H-EZ has increased the amount of your homestead credit, you will receive a refund for the additional amount. If your amended Schedule H or H-EZ has decreased the amount of your homestead credit, you will owe the difference between the amount shown on the amended Schedule H or H-EZ and the amount of homestead credit previously refunded to you. If you owe an additional amount, include your check or money order, made payable to the Wisconsin Department of Revenue.

Mail your amended Schedule H or H-EZ to Wisconsin Department of Revenue, PO Box 34, Madison WI 53786-0001.

### • If you also filed Form 1, 1A, or 1NPR

If you filed Form 1 or 1A, your amended Schedule H or H-EZ must be attached to a completed Form 1X. If you filed Form 1NPR, your amended Schedule H must be attached to an amended Form 1NPR. See the instructions for Form 1X or the Special Instructions for Form 1NPR for information as to how to complete the filing of your amended Schedule H or H-EZ.

## Schedule H-EZ

Instructions for Schedule H-EZ are on the back of the schedule.

## Schedule H

**Note** Pages 1 and 2 of Schedule H have preprinted zeros in the “cents” area of the entry lines. Amounts filled in on those lines should be rounded to the nearest dollar. For more tips, see page 2.

### Name and Address Area

Print or type all information requested in the spaces provided on Schedule H. Include your social security number (and your spouse’s, if applicable) and your tax district. Do not use a return address label.

### **Note** Special Conditions

Certain persons have to enter information in the Special Conditions section. See “Refunds of Divorced Claimants” on page 5.

### ■ Lines 1 Through 6 (Lines 1 Through 3 of Schedule H-EZ) – Questions

Fill in the information requested on these lines. Failure to answer these questions may delay your refund.

- **Questions 1a and 1b** Fill in your age as of December 31, 2009, on line 1a. If you were married and lived with your spouse for all of 2009, and your spouse was age 65 or over on December 31, 2009, place a checkmark in the designated area on line 1b.

**Note:** If you were born on January 1, 1992, enter “18” on line 1a. If you were born on January 1, 1948, enter “62” on line 1a.

- **Question 2** You are not a full-year legal Wisconsin resident if you moved here from another state after January 1, 2009, or if you moved here from another state for educational purposes only and have not abandoned your other state’s residence. If you are not a U.S. citizen, you are not a legal Wisconsin resident unless (1) you are a resident alien for federal tax purposes, (2) you are a lawful permanent resident of the United States, a refugee, or have been granted asylum, and (3) you intend to remain permanently and indefinitely in Wisconsin.
- **Question 4b** It is not necessary to answer question 4b unless 4a is answered “Yes.”

- **Question 5** If you became married or divorced during 2009, check “Yes,” fill in the date, place a checkmark in front of the word “married” or “divorced,” and see the “Special Instructions” on page 16.
- **Question 6a** It is not necessary to answer question 6a if you were not married during any part of 2009. If one spouse was in a nursing home during 2009, you are considered to be maintaining separate homes, so answer “Yes” to question 6a.
- **Question 6b** If this applies to you, refer to the “Special Instructions” on page 15 for additional information.

### Lines 7 Through 12 – Household Income

These instructions apply if during all of 2009 you were single or married and living with your spouse. If during 2009 you were separated, you became married or divorced, or your spouse died, read the “Special Instructions” on pages 15 and 16 before you complete lines 7 through 12.

### ■ Line 7 (Line 4 of Schedule H-EZ) – Income from Tax Return

Fill in line 7 (line 4 of Schedule H-EZ) ONLY if you or you and your spouse are filing or have already filed a 2009 Wisconsin income tax return. If you were married and lived with your spouse all year but file separate income tax returns, fill in the income from both of your tax returns.

If you are filing your tax return with Schedule H or H-EZ, first complete the income portion of your tax return. Fill in the income from line 12 of Form 1A, line 13 of Form 1, or line 32 of Form 1NPR, on line 7 (line 4 of Schedule H-EZ).

**Exception:** If you are filing Form 1NPR and line 31, Wisconsin column, is more than line 16, Wisconsin column, subtract line 31 from line 16. Fill in the result on line 7 as a negative number.

If you or you and your spouse have ALREADY FILED your 2009 Wisconsin income tax return, see page 5, Part C.1, paragraph 3.

If you fill in line 7 (line 4 of Schedule H-EZ), do NOT fill in line 8a or 8b (line 5a or 5b of Schedule H-EZ).

**Note:** If scholarship or fellowship income is included on line 7, you may subtract on line 9h any portion of that income that was included in household income on your 2008 Schedule H. Enter the amount of the subtraction as a negative number.

### ■ Line 8 (Line 5 of Schedule H-EZ) – Income – No Tax Return

Fill in lines 8a and 8b (lines 5a and 5b of Schedule H-EZ) ONLY if you or you and your spouse are not filing a 2009 Wisconsin income tax return. If you were married and lived with your spouse all year, fill in all of the income of both spouses.

- **8a (line 5a of Schedule H-EZ)** Fill in the amount of wages, interest (including funeral trust interest), and dividends that are taxable to Wisconsin in the spaces provided. Fill in the total of these amounts on line 8a (line 5a of Schedule H-EZ).
- **8b (line 5b of Schedule H-EZ)** Fill in all other items of Wisconsin taxable income on line 8b (line 5b of Schedule H-EZ), such as: unemployment compensation; pensions and annuities; gambling winnings; capital gains; alimony; and business income. If filing Schedule H, attach a schedule explaining the sources of income and the amount from each source.

**Note:** If you have income reportable on line 8 (line 5 of Schedule H-EZ) and paid for medical care insurance (including Medicare Insurance deducted from your social security benefits and Medicare Supplemental Insurance) or long-term care insurance in 2009, you may be able to claim a deduction for all or a portion of these costs:

- 1) Complete the worksheet below.

#### Insurance Deduction Worksheet

1. Amount you paid in 2009 for medical care insurance during a period in which you had no employer and were not self-employed ..... 1. \_\_\_\_\_
2. Multiply line 1 by .667 (66.7%) and fill in result ..... 2. \_\_\_\_\_
3. Amount you paid in 2009 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance ..... 3. \_\_\_\_\_
4. Multiply line 3 by .10 (10%) ..... 4. \_\_\_\_\_
5. Amount you paid in 2009 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance ..... 5. \_\_\_\_\_
6. Amount you paid for long-term care insurance in 2009 ..... 6. \_\_\_\_\_
7. Add lines 2, 4, 5, and 6 ..... 7. \_\_\_\_\_
8. Amount you paid for medical care insurance in 2009 while you were self-employed ..... 8. \_\_\_\_\_

- 2) The amount from line 7 of the worksheet in the previous column may be claimed against taxable income reported on line 8 of Schedule H (line 5 of Schedule H-EZ). The amount from line 8 of the worksheet may only be claimed against net income from self-employment.

**Example 1:** You received \$500 of taxable interest and \$10,000 of gross social security benefits in 2009. Medicare Part B premiums of \$1,156.80 were deducted from the social security benefits received.

Enter "500" on line 8a (line 5a of Schedule H-EZ). As the deduction ( $\$1,156.80 \times 66.7\%$ ) is limited to taxable income reported, enter "-500" on line 8b (line 5b of Schedule H-EZ) and designate it as a medical care insurance deduction. Enter "10000" on line 9b (line 6b of Schedule H-EZ).

**Example 2:** Same facts as in Example 1, except you also received a taxable pension distribution of \$1,500 in 2009.

Enter "500" on line 8a (line 5a of Schedule H-EZ). Enter "728" (the \$1,500 taxable pension distribution less the \$772 [ $\$1,156.80 \times 66.7\%$ ] medical care insurance deduction) on line 8b (line 5b of Schedule H-EZ). A schedule showing how the 728 was computed should be included with Schedule H or H-EZ. Enter "10000" on line 9b (line 6b of Schedule H-EZ).

### ■ Lines 9a Through 11i – Nontaxable Household Income

Fill in all nontaxable household income received in 2009 from any of the sources indicated. If you are married, combine the incomes of both spouses and fill in the totals for each category. Do not include amounts already included on line 7, 8a, or 8b (line 4, 5a, or 5b of Schedule H-EZ).

- **9a (6a of Schedule H-EZ) Unemployment compensation** Fill in the total amount of unemployment compensation received in 2009 that is not already included on line 7 or 8b (line 4 or 5b of Schedule H-EZ). Both taxable and nontaxable unemployment compensation must be included in household income.
- **9b (6b of Schedule H-EZ) Social security, SSI, SSI-E, SSD, and caretaker supplement** Fill in the total amount of social security benefits received in 2009. Include the monthly premium amounts deducted for Medicare Parts A through D (\$96.40 per person per month, or \$1,156.80 for the entire year for Medicare Part B), and any social security death benefit (\$255)



received. Also fill in federal and state SSI (supplemental security income), SSI-E (supplemental security income – exceptional needs), SSD (social security disability), and caretaker supplement payments.

Do NOT include social security or SSI payments paid directly to your children, or Title XX benefits (payments for services).

- **9c (6c of Schedule H-EZ) Railroad retirement** Fill in the total amount of railroad retirement benefits received in 2009. Include the monthly premium amounts deducted for Medicare Parts A through D (\$96.40 per person per month, or \$1,156.80 for the entire year for Medicare Part B).

- **9d (6d of Schedule H-EZ) Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions** Fill in the GROSS amount of ALL pensions and annuities received in 2009 and not included elsewhere. Include veterans' pensions, disability payments, any amounts you contributed to a pension fund, and nontaxable IRA, SEP, SIMPLE, and qualified plan distributions. Both taxable and nontaxable amounts 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 2009 includes a rollover amount or a tax-free exchange, write "Rollover" or "Tax-Free Exchange" near line 9d (line 6d of Schedule H-EZ). Attach a copy of federal Form 1099-R.

**Example:** In 2009, you received pension income of \$3,500, \$2,700 of which is taxable income and is included on line 7 (line 4 of Schedule H-EZ). No portion of the \$3,500 was a rollover. Enter "800" (\$3,500 - \$2,700) on line 9d (line 6d of Schedule H-EZ).

**Note:** Taxable rollovers or conversions from one retirement plan to another, such as from a traditional IRA to a Roth IRA, should have been included as income on your Wisconsin return and may not be subtracted in determining household income.

- **9e (6e of Schedule H-EZ) 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.

- **9f (6f of Schedule H-EZ) 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.

- **9g (6g of Schedule H-EZ) 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, such as Wisconsin higher education bonds.

- **9h Scholarships, fellowships, grants, and military compensation** Fill in the total amount received in 2009 for NONTAXABLE scholarship and fellowship income (for example, scholarships or fellowships used for books or tuition), educational grants, or military compensation (for 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.

Do not include student loans or amounts included elsewhere.

- **9i (6h of Schedule H-EZ) Child support, maintenance payments, and other support** Fill in the total amount of any court ordered support payments received in 2009, including child support and family maintenance, but not foster care, voluntary support, or amounts included elsewhere.

- **9j (6i of Schedule H-EZ) 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 2009. 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 to Schedule H filers:** If you received Wisconsin Works (W2) or county relief payments, place a checkmark in the designated area above line 13; you may

need to fill in Schedule 3 on page 3 of Schedule H. See paragraph 5 under "Exceptions: Homeowners and/or Renters," on page 14.

- **10 and 11a** Add lines 7 through 9j. Fill in the total on line 10, at the bottom of page 1 of Schedule H, and on line 11a, at the top of page 2.

- **11b Workers' compensation, income continuation, and loss of time insurance (for example, sick pay)** Fill in the total amount received in 2009 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.

- Note**
- **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 computation of the gain (selling price minus adjusted basis minus expense of sale).

**CAUTION:** Do not include nonrecognized gain from an involuntary conversion (for example, destruction or condemnation) of a principal residence.

- **11d Other capital gains not taxable** Include the capital gain exclusion on assets held more than one year, plus any other nontaxable capital gains that are not reported elsewhere.

**Example:** You reported net long-term capital gains of \$3,000 on federal Schedule D. In computing Wisconsin taxable income, you subtracted \$900 ( $\$3,000 \times 30\%$ ) of this gain. Enter "900" on line 11d.

- **11e Net operating loss carryforward 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) deducted in computing 2009 Wisconsin taxable income.

**Example:** You have a \$2,000 capital loss carryforward from 2008 to 2009, and a \$1,900 capital gain for 2009. On Schedule WD, you compute 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).

- **11f Income of nonresident spouse or part-year resident spouse and nontaxable income from sources outside Wisconsin** Fill in the income of your nonresident or part-year resident spouse for the time you resided in the same homestead. Also fill in the income received from sources outside Wisconsin that was excluded from Wisconsin taxable income.

**Example:** While a nonresident of Wisconsin, you sold property located outside Wisconsin on the installment basis. In 2009 you are a Wisconsin resident. The gain on the sale of the property sold while you were a nonresident is not taxable to Wisconsin. However, it must be included on line 11f.

**Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income** Fill in the amount that a resident manager's rent is reduced in return for services, the nontaxable housing allowance provided to a member of the clergy, and nontaxable income of a Native American.

- **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 you receive from the partnership, LLC, or tax-option (S) corporation. It must be obtained either by contacting the partnership, LLC, or tax-option (S) corporation, or, if available to you, from the tax return of the partnership, LLC, or tax-option (S) corporation.

**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.

- **11h Car or truck depreciation (standard mileage rate)** If car or truck expenses were claimed using the standard mileage rate, 21¢ per mile is considered depreciation. Multiply the number of miles claimed by 21¢, 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 you claimed automobile expenses, based on the standard mileage rate for 5,000 business miles. Enter "1050" on line 11h ( $5,000 \text{ miles} \times 21¢ = \$1,050$ ). Fill in "5000" next to the deduction on Schedule F.

**Exception:** The 21¢ per mile income adjustment is not required for miles claimed after the adjusted basis of your car or truck reaches zero. If this applies to you, attach a note explaining the situation.

- **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 11, regarding actual car/truck expenses.)

**Example:** You filed a 2009 Wisconsin income tax return and claimed \$1,500 of depreciation on federal Schedule F. Enter “1500” on line 11i.

**Note:** If car or truck expenses were claimed on federal Schedule C, C-EZ, E, or F using the actual expense method, depreciation would be claimed on the depreciation line and would be included on line 11i. In this case, write “actual” next to the car/truck expense line on Schedule C, E, or F, or near where the total number of business miles are reported on Schedule C-EZ.

- **Repaid amounts** Nontaxable income that was included in household income in a prior year and was required to be repaid in 2009 may be subtracted from household income on your 2009 Schedule H. Subtract the amount repaid on the income line of Schedule H to which the repayment relates (fill in the amount as a negative number). Attach an explanation indicating the amount of the repayment and the year it was included on a homestead credit claim.

**Example:** Your 2008 Schedule H reported \$8,000 of social security benefits received in 2008. In 2009, you received social security benefits of \$9,000 but were required to pay back \$3,000 of the benefits you received in 2008. Fill in “6000” on line 9b of the 2009 Schedule H, the social security received in 2009 (\$9,000) less the amount repaid (\$3,000).

#### ■ Lines 12a Through 12c – Total Household Income

- **12a** Fill in the total of lines 11a through 11i.
- **12b (7b of Schedule H-EZ)** You may claim a “dependent deduction” by filling in the number of “qualifying dependents” and multiplying that number by \$250.

A qualifying dependent is a person who: a) is or may be claimed as a dependent on your federal income tax return; and b) occupied your (the claimant’s) homestead for more than six months during 2009. A dependent is considered to have occupied your homestead during temporary absences for reasons such as school, illness, or vacations.

The six-month occupancy requirement is considered to have been met if: a) the dependent was born or died during 2009 and occupied your homestead during the entire time he or she lived in 2009; or b) during 2009 the dependent was adopted by you, was placed with you for adoption, or became your stepchild, and he or she occupied your homestead from that date to the end of 2009.

**Caution:** The term “dependent” does NOT include you or your spouse. Do not count yourself or your spouse in the number you fill in on line 12b (line 7b of Schedule H-EZ).

- **12c** Subtract the amount on line 12b from the amount on line 12a. Fill in the total on line 12c. This is your total household income.

**Note**

If your household income is less than your rent or property taxes, attach a note explaining how you paid your rent or property taxes and your other living expenses (food, utilities, clothing, etc.). If you received loans (including student loans) or gifts, indicate the approximate amount received, but do not include these in household income.

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 2009, attach a note stating that you did not receive income from any of these sources.

#### Lines 13 Through 15 – Taxes and/or Rent

**Note**

If any of the four statements above line 13 apply to you, place a checkmark in the designated area(s) and, if applicable, refer to the schedule(s) on page 3 of Schedule H.

#### ■ Line 13 (Line 8 of Schedule H-EZ) – Homeowners

If you or you and your spouse lived in your homestead during all of 2009 and were the sole owner(s), fill in on line 13 (line 8 of Schedule H-EZ) the net property taxes from your 2009 property tax bill(s) (payable in 2010 – the taxes do not have to be paid to claim the credit). “Net property taxes” means the net taxes after state aids, 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, or woodland, forest croplands, or managed forest land taxes.

**Attach** to your Schedule H or H-EZ a legible copy of the 2009 property tax bill(s) (payable in 2010) for your homestead, or a computer printout obtained either directly from the county or municipal treasurer or from their web site. If you file electronically, mail the property tax bill or computer printout with Form W-RA, not the electronically generated form. Also, a mortgage statement, canceled check, installment tax stub, or money order receipt cannot be accepted.

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,

and taxes before and after state aids and credits. It must have lines for special assessments and the lottery and gaming credit.

In certain cases you must reduce your net property taxes or attach additional information. Schedule H filers should see the exceptions below and on pages 13 and 14. Schedule H-EZ filers should see **Exception** in the instructions for STEP 4 of Schedule H-EZ.

**Note** **Exceptions: Homeowners** (also see “Exceptions: Homeowners and/or Renters,” on pages 13 and 14)

1. If there are names on the property tax bill other than yours (or your spouse’s if you were married and lived together during all of 2009), attach a **copy** of a document showing your ownership percentage or life estate. The document could be a deed, land contract, divorce judgment, final judgment in an estate, or trust instrument. Also see paragraph 2 below.
2. If you owned your homestead with others in 2009, use only that portion of the net property taxes that reflects your percentage of ownership, unless one of the following situations applies.
  - a) If the other owner was your spouse who lived with you during all of 2009, you may use all of the net property taxes.
  - b) If the other owner did not live in the homestead and you paid or will pay all the property taxes, use the portion of taxes reflecting your ownership percentage on line 13 (line 8 of Schedule H-EZ), and use the other owner’s share of taxes on line 14c (line 9c of Schedule H-EZ) as rent.
  - c) If you inherited a partial ownership interest and are **required** by the terms of the decedent’s will to pay all the property taxes, you may use all the property taxes from the date of death. Submit a copy of the will to verify the requirement.
3. If you owned and lived in a mobile or manufactured home in 2009, fill in on line 13 (line 8 of Schedule H-EZ) the net property taxes from your 2009 personal property tax bill (payable in 2010). Write “mobile home” or “manufactured home” on the property tax bill. If you owned the land on which your mobile or manufactured home was located, fill in the 2009 net property taxes for the land. Also fill in on line 13 (line 8 of Schedule H-EZ) any 2009 municipal permit fees you paid to the municipality (or to the owner of the land if you rented the land).

4. If you submit two or more property tax bills for one homestead, attach a drawing showing the description, size, and location of each parcel.
5. If the property tax bill for your homestead does not show any lottery and gaming credit, do one of the following:
  - a) If you received or will receive a lottery and gaming credit separately, subtract the credit from the amount shown on your property tax bill. Include only the net amount on line 13 (line 8 of Schedule H-EZ). Attach a note indicating the amount of the lottery and gaming credit.
  - b) If you did not and will not receive a lottery and gaming credit on your homestead for 2009, attach a note explaining this.

#### ■ Line 14 (Line 9 of Schedule H-EZ) – Renters

If heat was included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14a of Schedule H (line 9a of Schedule H-EZ). Fill in 20% (.20) of that amount on line 14b (line 9b of Schedule H-EZ).

If heat was not included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14c of Schedule H (line 9c of Schedule H-EZ). Fill in 25% (.25) of that amount on line 14d (line 9d of Schedule H-EZ).

DO NOT CHANGE any of the information on the rent certificate your landlord has prepared for you. The department will not accept altered rent certificates. If any information has been or needs to be changed, your landlord must prepare a new rent certificate.

**Attach** to your Schedule H or H-EZ the rent certificate(s) completed and signed by your landlord(s). A separate rent certificate must be attached for each homestead for which you are claiming 2009 homestead credit. Only rent paid for 2009 may be used in determining your homestead credit. If you file electronically, mail the signed rent certificate(s) with Form W-RA, not the electronically generated form.

In certain cases you must reduce your rent or attach additional information. Schedule H filers should see the exceptions on pages 13 and 14. Schedule H-EZ filers should see **Exception** in the instructions for STEP 4 of Schedule H-EZ.





**Exceptions: Renters** (also see “Exceptions: Homeowners and/or Renters” below).

1. If the number of occupants on line 11d of the rent certificate is more than one (your spouse and minor children should **not** be included), and each occupant did not pay an equal share of the rent, fill in the Shared Living Expenses Schedule on the bottom of the rent certificate to compute your allowable rent paid for occupancy only.
  2. If your landlord will not sign your rent certificate, complete lines 1 through 13 on the rent certificate. If food or services were provided by your landlord, indicate what items were provided and fill in your estimated value of these items on line 12. If these items were not provided, fill in 0 on line 12. Check the box on line 5 of the rent certificate. Attach it, along with a copy of each canceled check or money order receipt you have to verify your rent. If you do not have verification of your rent paid, the homestead credit will not be allowed.
  3. Only rent paid for a homestead subject to property taxes may be claimed. However, 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 2009 you 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 (line 9a or 9c of Schedule H-EZ), fill in the rent from line 10b and/or 13a of the rent certificate. As a renter of a mobile or manufactured home, any mobile or manufactured home taxes or municipal permit fees you paid may only be claimed as rent.
- b) Claim the prorated property taxes or rent only for the time you occupied each dwelling in 2009. If you are claiming less than 12 months of property taxes and/or rent, attach a note explaining where you lived for the balance of 2009.
  - c) Do not claim more than 12 months of property taxes and/or rent. If you paid property taxes and/or rent for two dwellings for the same time period, claim only the amount for where you actually lived.
  - d) If you owned your homestead, claim only the portion of property taxes prorated for the time you both owned and occupied it.
  - e) If you sold your homestead in 2009, attach a copy of the closing statement to verify your ownership of the sold homestead, the prorated property taxes, and the date of sale (also see the income instructions for line 11c, on page 10).
  - f) If you paid rent for more than one homestead for 2009, attach a separate rent certificate for each homestead.
  - g) If you moved from a homestead you owned to tax-exempt housing, see paragraph 8 on page 14.
3. If your home or property was not used solely for personal purposes while you lived there and was not part of a farm (see definition F.2 on page 6), you must allocate property taxes or rent between personal use and: a) business or rental use for which a deduction is allowed or allowable for federal tax purposes; or b) 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.



**Exceptions: Homeowners and/or Renters**

1. If during 2009 you were separated from your spouse, you became married or divorced, or your spouse died, read the appropriate section(s) of the “Special Instructions” on pages 15 and 16 before you complete line 13 or 14.
2. If you moved during 2009, review instructions a) through g) below and follow each that apply.
  - a) Attach a schedule listing the address of each dwelling and the dates you lived there in 2009.

Examples of part business use include:

- 1) having a store or office on the same property as your home,
- 2) using one room of your home exclusively for storing products you sell, and
- 3) providing child care for others in your home.

**Example:** During 2009 you 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 2009 you used one room of your 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 your home was on more than one acre of land and was not part of a farm, you may claim only the property taxes or rent on your home and one acre of land. Place a checkmark in the designated area above line 13. Homeowners: Complete Schedule 1 on page 3 of Schedule H. Renters: Attach a statement from your landlord, indicating the amount of rent for your home and one acre of land.
5. If for any month of 2009 you received either: a) a Wisconsin Works (W2) payment of any amount; or b) county relief of \$400 or more, place a checkmark in the designated area above line 13. Fill in Schedule 3 on page 3 of Schedule H to compute your reduced property taxes or rent.
6. If your home was part of a farm, you may claim property taxes or rent on up to 120 acres of land adjoining your home, and all improvements on those 120 acres. Place a checkmark in the designated area above line 13. Do not claim property taxes or rent for more than 120 acres of land or for land that does not adjoin.
7. If your 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 (see paragraph 3 in the right column on page 13), place checkmarks in the designated areas above line 13 and complete both Schedule 1 and Schedule 2 on page 3 of Schedule H. Fill in the amount from line 9 of Schedule 1 on line 1 of Schedule 2.
8. If you have moved from a homestead that you owned to tax-exempt housing and have tried to sell your former homestead, you may claim the property taxes while you still own it, for up to 12 months after you moved, provided: a) the tax-exempt housing you moved to is not a municipal housing authority making payments in place of taxes or a correctional or detention facility; and b) you do not rent or lease your former homestead to another person.

If your claim is based on this provision, attach a complete explanation, indicating that you have not rented or leased the homestead, the date you moved to the tax-exempt housing, and what attempts were made to sell the homestead.

9. If you file a federal business or rental schedule, list on each schedule the address of each property.

#### ■ Lines 16 Through 19 – Credit Computation

Refer to the 2009 Homestead Credit Computation Tables A and B on pages 17 and 18 to determine your homestead credit. If you want the Department of Revenue to compute your credit, do not complete these lines. The department will notify you of the amount of your credit.

#### Sign and Date Your Claim

Be sure you (and your spouse if residing together) sign and date your Schedule H at the bottom of page 2. Also include your 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.

#### How to Assemble

Before you assemble your Wisconsin income tax return (if you are filing one) and homestead credit claim, make a complete copy. Keep the copy for your records. Staple the tax return and homestead credit claim together IN THE FOLLOWING ORDER:

- Wisconsin income tax Form 1, 1A, or 1NPR\*. See “How, When, and Where to File” on page 5, Part C.1, paragraph 3, if you already filed your tax return.
- Schedule H or Schedule H-EZ
- Completed 2009 rent certificate(s) and/or copy of 2009 property tax bill(s) (payable in 2010)
- Other homestead credit notes, schedules, etc.
- Other Wisconsin schedules\* (for example, Schedule WD or I)
- Forms 1099-R (whether Wisconsin return is necessary or not)
- Wage statements\*
- Copy of federal income tax return and schedules\* (not necessary if Wisconsin return is a Form 1A)

\* Omit if no Wisconsin income tax return is filed.

#### Checklist and Tips Page

To avoid delays in receiving your refund, see the checklist on the front cover and tips on paper filing your homestead claim on page 2.

**Note:** The following instructions do not apply if you were single during all of 2009, or if you were married and resided with your spouse during all of 2009.

These instructions apply to you only if during 2009 you were separated from your spouse for all or part of the year, you became married or divorced, or your spouse died. It is not necessary to read all 5 Parts of the Special Instructions; refer only to the Part or Parts that pertain to your situation.

In these instructions, “your own income” or “your own marital property income” means income or marital property income generated by your services and property. “Your spouse’s income” or “your spouse’s marital property income” means income or marital property income generated by your spouse’s services and property.

For more information about Wisconsin’s marital property law or about other terms used in these instructions, such as “notification,” “marital property” income, “nonmarital property” income, and “individual property,” refer to Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2009*, which is available at any Department of Revenue office or from the Internet at [www.revenue.wi.gov](http://www.revenue.wi.gov).

### Part 1 Married but Separated ALL of 2009 (including one spouse in a nursing home)

#### Income –

- a) **Neither spouse notified the other of income** – If you and your spouse were married but you lived apart during the entire year, and neither spouse notified the other of the amount and nature (type) of marital property income, report all of your own household income on Schedule H, and none of your spouse’s income. If your spouse was in a nursing home and you received a “community spouse income allowance” under the Spousal Impoverishment Program, that income is not includable in your household income.

**Note**

Answer “No” to question 6b on Schedule H.

- b) **One or both spouses notified other spouse** – If you and your spouse were married but you lived apart during the entire year, and either spouse (or both) notified the other of marital property income, compute household income as explained in Part 2.b.

**Taxes/Rent** – Compute property taxes and/or rent as explained in Part 2.

### Part 2 Married but Separated PART of 2009 (including one spouse in a nursing home)

**Income** – If you and your spouse were separated for part of 2009, compute household income as follows:

- a) For the time you were married and living with your spouse in 2009, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2009, compute household income under Wisconsin’s marital property law. Under marital property law, you must report all of your own **nonmarital** property income and none of your spouse’s **nonmarital** property income. The amount of **marital** property income you must report depends on whether you or your spouse notified each other of the amount and nature (type) of marital property income each of you generated during that time, as follows:
1. If you did not notify your spouse, report all of your own marital property income. If you did notify your spouse, report one-half of your own marital property income.
  2. If your spouse did not notify you, do not report any of your spouse’s marital property income. If your spouse did notify you, report one-half of your spouse’s marital property income.

**Note**

Answer question 6b on Schedule H, relating to notification.

**Exceptions:** The marital property law does not apply during any time your spouse was not domiciled in (was not a resident of) Wisconsin.

A marital property agreement or unilateral statement has no effect in computing your household income.

If your spouse was in a nursing home and you received a “community spouse income allowance” under the Spousal Impoverishment Program, that income is not includable in your household income.

**Taxes/Rent** – You may claim your combined property taxes and/or rent for the time you lived together in 2009, plus only your own property taxes and/or rent for the balance of 2009.

**CAUTION:** Your home is presumed to be marital property. If you contend its classification is something else (such as individual property), you must provide proof of that classification; see item c) under “Attachments.”

If your home is marital property, you paid all of the 2009 property taxes, and you lived in that home while living apart from your spouse, one-half of the property taxes for that portion of the year must be treated as rent.

**Example:** You lived apart from your spouse for the last 3 months of 2009. Your home is marital property and you paid all of the 2009 property taxes (\$1,200). Include on line 13 the combined property taxes of you and your spouse for the 9 months you lived together (\$900). The property taxes you paid for the 3 months you lived apart (\$300) must be treated as though one-half was rent. Include one-half (\$150) as property taxes on line 13 and the other one-half (\$150) as rent on line 14c.

**Attachments** – Attach all of the following items:

- a) A statement indicating the dates in 2009 that 1) you were married and living with your spouse, and 2) you were married but living apart from your spouse.
- b) A schedule listing and identifying income as follows:
  1. For the time you were married and living together during 2009, all of the income of both you and your spouse.
  2. For the time you were married but living apart during 2009 –
    - All of your own income (if you did not notify your spouse of your marital property income).
    - Your own nonmarital property income and one-half of your own marital property income (if you notified your spouse of your marital property income).
    - One-half of your spouse's marital property income (if your spouse notified you of his or her marital property income).
- c) Information to prove the property is not marital property (if you claim all the property taxes), such as:
  1. A copy of the deed or other ownership verification.
  2. A statement of how it was acquired (purchase, gift, etc.) and the date.
  3. A listing of the source of funds used to pay for improvements and mortgage/loan payments since January 1, 1986.

### Part 3 Marriage Took Place in 2009

**Income** – Include your own income for all of 2009, plus your spouse's income from the date of the marriage to December 31, 2009.

**Taxes/Rent** – You may claim your own property taxes and/or rent for the period of 2009 prior to your marriage, plus your combined property taxes and/or rent from the

date of your marriage to December 31, 2009. If you resided together and did not pay an equal share of rent prior to your marriage, fill in the Shared Living Expenses Schedule on the bottom of the rent certificate.

**Attachments** – Attach all of the following items:

- a) A schedule showing the computation of your household income.
- b) A statement indicating the dates you resided together during 2009.

### Part 4 Divorce Took Place in 2009

**Income** – Compute household income as follows:

- a) For the time you were married and living with your spouse in 2009, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2009, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the "Income" instructions in Part 2.
- c) For the time you were not married in 2009 (after your divorce), report only your own income.

**Taxes/Rent** – You may claim your combined property taxes and/or rent for the time you lived together in 2009, plus only your own property taxes and/or rent for the balance of 2009. See the "CAUTION" in the "Taxes/Rent" instructions in Part 2.

**Attachments** – Attach all of the following items:

- a) All the items listed in the "Attachments" section in Part 2.
- b) A schedule of your own income for the time you were not married in 2009 (after your divorce).
- c) A complete copy of the divorce judgment, including the final stipulation or marital settlement agreement (if you claim all the property taxes for the time after the divorce).

### Part 5 Spouse Died in 2009

**Income** – Include your own income for all of 2009, plus your spouse's income up to the date of death.

**Taxes/Rent** – You may claim your combined property taxes and/or rent up to the date of death, plus your own property taxes and/or rent for the balance of 2009.

**Attachments** – Attach a statement indicating the date of your spouse's death.

# 2009 Homestead Credit Computation Table A

If line 12c (line 7c of Schedule H-EZ) is			If line 12c (line 7c of Schedule H-EZ) is			If line 12c (line 7c of Schedule H-EZ) is		
At least	But less than	Enter on line 17 (line 12 of Schedule H-EZ)	At least	But less than	Enter on line 17 (line 12 of Schedule H-EZ)	At least	But less than	Enter on line 17 (line 12 of Schedule H-EZ)
-	8,000	<b>0</b>				<b>19,500</b>		
8,000	8,115	<b>5</b>	13,750	13,865	<b>510</b>	19,500	19,615	<b>1,016</b>
8,115	8,230	<b>15</b>	13,865	13,980	<b>520</b>	19,615	19,730	<b>1,026</b>
8,230	8,345	<b>25</b>	13,980	14,095	<b>531</b>	19,730	19,845	<b>1,036</b>
8,345	8,460	<b>35</b>	14,095	14,210	<b>541</b>	19,845	19,960	<b>1,046</b>
8,460	8,575	<b>45</b>	14,210	14,325	<b>551</b>	19,960	20,075	<b>1,056</b>
8,575	8,690	<b>56</b>	14,325	14,440	<b>561</b>	20,075	20,190	<b>1,066</b>
8,690	8,805	<b>66</b>	14,440	14,555	<b>571</b>	20,190	20,305	<b>1,076</b>
8,805	8,920	<b>76</b>	14,555	14,670	<b>581</b>	20,305	20,420	<b>1,086</b>
8,920	9,035	<b>86</b>	14,670	14,785	<b>591</b>	20,420	20,535	<b>1,097</b>
9,035	9,150	<b>96</b>	14,785	14,900	<b>601</b>	20,535	20,650	<b>1,107</b>
9,150	9,265	<b>106</b>	<b>14,900</b>			20,650	20,765	<b>1,117</b>
9,265	9,380	<b>116</b>	14,900	15,015	<b>611</b>	20,765	20,880	<b>1,127</b>
9,380	9,495	<b>126</b>	15,015	15,130	<b>622</b>	20,880	20,995	<b>1,137</b>
9,495	9,610	<b>136</b>	15,130	15,245	<b>632</b>	20,995	21,110	<b>1,147</b>
9,610	9,725	<b>147</b>	15,245	15,360	<b>642</b>	21,110	21,225	<b>1,157</b>
9,725	9,840	<b>157</b>	15,360	15,475	<b>652</b>	21,225	21,340	<b>1,167</b>
9,840	9,955	<b>167</b>	15,475	15,590	<b>662</b>	21,340	21,455	<b>1,177</b>
9,955	10,070	<b>177</b>	15,590	15,705	<b>672</b>	21,455	21,570	<b>1,187</b>
10,070	10,185	<b>187</b>	15,705	15,820	<b>682</b>	21,570	21,685	<b>1,198</b>
10,185	10,300	<b>197</b>	15,820	15,935	<b>692</b>	21,685	21,800	<b>1,208</b>
<b>10,300</b>			15,935	16,050	<b>702</b>	<b>21,800</b>		
10,300	10,415	<b>207</b>	16,050	16,165	<b>712</b>	21,800	21,915	<b>1,218</b>
10,415	10,530	<b>217</b>	16,165	16,280	<b>723</b>	21,915	22,030	<b>1,228</b>
10,530	10,645	<b>227</b>	16,280	16,395	<b>733</b>	22,030	22,145	<b>1,238</b>
10,645	10,760	<b>237</b>	16,395	16,510	<b>743</b>	22,145	22,260	<b>1,248</b>
10,760	10,875	<b>248</b>	16,510	16,625	<b>753</b>	22,260	22,375	<b>1,258</b>
10,875	10,990	<b>258</b>	16,625	16,740	<b>763</b>	22,375	22,490	<b>1,268</b>
10,990	11,105	<b>268</b>	16,740	16,855	<b>773</b>	22,490	22,605	<b>1,278</b>
11,105	11,220	<b>278</b>	16,855	16,970	<b>783</b>	22,605	22,720	<b>1,289</b>
11,220	11,335	<b>288</b>	16,970	17,085	<b>793</b>	22,720	22,835	<b>1,299</b>
11,335	11,450	<b>298</b>	17,085	17,200	<b>803</b>	22,835	22,950	<b>1,309</b>
11,450	11,565	<b>308</b>	<b>17,200</b>			22,950	23,065	<b>1,319</b>
11,565	11,680	<b>318</b>	17,200	17,315	<b>814</b>	23,065	23,180	<b>1,329</b>
11,680	11,795	<b>328</b>	17,315	17,430	<b>824</b>	23,180	23,295	<b>1,339</b>
11,795	11,910	<b>339</b>	17,430	17,545	<b>834</b>	23,295	23,410	<b>1,349</b>
11,910	12,025	<b>349</b>	17,545	17,660	<b>844</b>	23,410	23,525	<b>1,359</b>
12,025	12,140	<b>359</b>	17,660	17,775	<b>854</b>	23,525	23,640	<b>1,369</b>
12,140	12,255	<b>369</b>	17,775	17,890	<b>864</b>	23,640	23,755	<b>1,379</b>
12,255	12,370	<b>379</b>	17,890	18,005	<b>874</b>	23,755	23,870	<b>1,390</b>
12,370	12,485	<b>389</b>	18,005	18,120	<b>884</b>	23,870	23,985	<b>1,400</b>
12,485	12,600	<b>399</b>	18,120	18,235	<b>894</b>	23,985	24,100	<b>1,410</b>
<b>12,600</b>			18,235	18,350	<b>905</b>	<b>24,100</b>		
12,600	12,715	<b>409</b>	18,350	18,465	<b>915</b>	24,100	24,215	<b>1,420</b>
12,715	12,830	<b>419</b>	18,465	18,580	<b>925</b>	24,215	24,330	<b>1,430</b>
12,830	12,945	<b>430</b>	18,580	18,695	<b>935</b>	24,330	24,445	<b>1,440</b>
12,945	13,060	<b>440</b>	18,695	18,810	<b>945</b>	24,445	24,500	<b>1,448</b>
13,060	13,175	<b>450</b>	18,810	18,925	<b>955</b>	<b>24,500</b>	<b>or more</b>	<b>1,450</b>
13,175	13,290	<b>460</b>	18,925	19,040	<b>965</b>			
13,290	13,405	<b>470</b>	19,040	19,155	<b>975</b>			
13,405	13,520	<b>480</b>	19,155	19,270	<b>985</b>			
13,520	13,635	<b>490</b>	19,270	19,385	<b>995</b>			
13,635	13,750	<b>500</b>	19,385	19,500	<b>1,006</b>			

## 2009 Homestead Credit Computation Table B

If line 18 (line 13 of Schedule H-EZ) is			If line 18 (line 13 of Schedule H-EZ) is			If line 18 (line 13 of Schedule H-EZ) is		
At least	But less than	Your Credit is	At least	But less than	Your Credit is	At least	But less than	Your Credit is
-	.01	<b>0</b>	<b>500</b>			<b>1,000</b>		
.01	10	<b>10</b>	500	510	<b>404</b>	1,000	1,010	<b>804</b>
10	20	<b>12</b>	510	520	<b>412</b>	1,010	1,020	<b>812</b>
20	30	<b>20</b>	520	530	<b>420</b>	1,020	1,030	<b>820</b>
30	40	<b>28</b>	530	540	<b>428</b>	1,030	1,040	<b>828</b>
40	50	<b>36</b>	540	550	<b>436</b>	1,040	1,050	<b>836</b>
50	60	<b>44</b>	550	560	<b>444</b>	1,050	1,060	<b>844</b>
60	70	<b>52</b>	560	570	<b>452</b>	1,060	1,070	<b>852</b>
70	80	<b>60</b>	570	580	<b>460</b>	1,070	1,080	<b>860</b>
80	90	<b>68</b>	580	590	<b>468</b>	1,080	1,090	<b>868</b>
90	100	<b>76</b>	590	600	<b>476</b>	1,090	1,100	<b>876</b>
100	110	<b>84</b>	600	610	<b>484</b>	1,100	1,110	<b>884</b>
110	120	<b>92</b>	610	620	<b>492</b>	1,110	1,120	<b>892</b>
120	130	<b>100</b>	620	630	<b>500</b>	1,120	1,130	<b>900</b>
130	140	<b>108</b>	630	640	<b>508</b>	1,130	1,140	<b>908</b>
140	150	<b>116</b>	640	650	<b>516</b>	1,140	1,150	<b>916</b>
150	160	<b>124</b>	650	660	<b>524</b>	1,150	1,160	<b>924</b>
160	170	<b>132</b>	660	670	<b>532</b>	1,160	1,170	<b>932</b>
170	180	<b>140</b>	670	680	<b>540</b>	1,170	1,180	<b>940</b>
180	190	<b>148</b>	680	690	<b>548</b>	1,180	1,190	<b>948</b>
190	200	<b>156</b>	690	700	<b>556</b>	1,190	1,200	<b>956</b>
200	210	<b>164</b>	700	710	<b>564</b>	1,200	1,210	<b>964</b>
210	220	<b>172</b>	710	720	<b>572</b>	1,210	1,220	<b>972</b>
220	230	<b>180</b>	720	730	<b>580</b>	1,220	1,230	<b>980</b>
230	240	<b>188</b>	730	740	<b>588</b>	1,230	1,240	<b>988</b>
240	250	<b>196</b>	740	750	<b>596</b>	1,240	1,250	<b>996</b>
<b>250</b>			<b>750</b>			<b>1,250</b>		
250	260	<b>204</b>	750	760	<b>604</b>	1,250	1,260	<b>1,004</b>
260	270	<b>212</b>	760	770	<b>612</b>	1,260	1,270	<b>1,012</b>
270	280	<b>220</b>	770	780	<b>620</b>	1,270	1,280	<b>1,020</b>
280	290	<b>228</b>	780	790	<b>628</b>	1,280	1,290	<b>1,028</b>
290	300	<b>236</b>	790	800	<b>636</b>	1,290	1,300	<b>1,036</b>
300	310	<b>244</b>	800	810	<b>644</b>	1,300	1,310	<b>1,044</b>
310	320	<b>252</b>	810	820	<b>652</b>	1,310	1,320	<b>1,052</b>
320	330	<b>260</b>	820	830	<b>660</b>	1,320	1,330	<b>1,060</b>
330	340	<b>268</b>	830	840	<b>668</b>	1,330	1,340	<b>1,068</b>
340	350	<b>276</b>	840	850	<b>676</b>	1,340	1,350	<b>1,076</b>
350	360	<b>284</b>	850	860	<b>684</b>	1,350	1,360	<b>1,084</b>
360	370	<b>292</b>	860	870	<b>692</b>	1,360	1,370	<b>1,092</b>
370	380	<b>300</b>	870	880	<b>700</b>	1,370	1,380	<b>1,100</b>
380	390	<b>308</b>	880	890	<b>708</b>	1,380	1,390	<b>1,108</b>
390	400	<b>316</b>	890	900	<b>716</b>	1,390	1,400	<b>1,116</b>
400	410	<b>324</b>	900	910	<b>724</b>	1,400	1,410	<b>1,124</b>
410	420	<b>332</b>	910	920	<b>732</b>	1,410	1,420	<b>1,132</b>
420	430	<b>340</b>	920	930	<b>740</b>	1,420	1,430	<b>1,140</b>
430	440	<b>348</b>	930	940	<b>748</b>	1,430	1,440	<b>1,148</b>
440	450	<b>356</b>	940	950	<b>756</b>	1,440	1,450	<b>1,156</b>
450	460	<b>364</b>	950	960	<b>764</b>	<b>1,450 or more</b>		<b>1,160</b>
460	470	<b>372</b>	960	970	<b>772</b>			
470	480	<b>380</b>	970	980	<b>780</b>			
480	490	<b>388</b>	980	990	<b>788</b>			
490	500	<b>396</b>	990	1,000	<b>796</b>			