

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 2009.  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town  City, village, or town <input type="checkbox"/>  County of <input type="checkbox"/>
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Home address (number and street)			Apt. no.	
City or post office		State	Zip code	
<b>Special conditions</b> <input type="checkbox"/>				(See page 7.)

- 1a** What was your age as of December 31, 2009? (If you were under 18, you do not qualify for homestead credit for 2009.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2009, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-09 through 12-31-09? (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 2009 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2009, 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 2009? (If "Yes," fill in date \_\_\_\_\_; see page 16.) **5**  Yes  No
- 6a** If married for any part of 2009, 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 2009, 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 → Ø 1 4 7      NO COMMAS; NO CENTS**

**Household Income** Include all 2009 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2009 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** \_\_\_\_\_ .00
- 8** If you or you and your spouse **are not filing** a 2009 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 caretaker supplement payments. Include Medicare premium deductions **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 8) **9d** \_\_\_\_\_ .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 8) **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





<b>11 a</b> Enter amount from line 10 here . . . . .	<b>11a</b>	_____	.00
<b>b</b> Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) . . . . .	<b>11b</b>	_____	.00
<b>c</b> Gain from sale of home excluded for federal tax purposes (see instructions) . . . . .	<b>11c</b>	_____	.00
<b>d</b> Other capital gains not taxable. . . . .	<b>11d</b>	_____	.00
<b>e</b> Net operating loss carryforward and capital loss carryforward. . . . .	<b>11e</b>	_____	.00
<b>f</b> 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 . . . . .	<b>11f</b>	_____	.00
<b>g</b> Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name . . . . .	<b>11g</b>	_____	.00
<b>h</b> Car or truck depreciation (standard mileage rate) . . . . .	<b>11h</b>	_____	.00
<b>i</b> Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs . . . . .	<b>11i</b>	_____	.00
<b>12a</b> Subtotal. Add lines 11a through 11i . . . . .	<b>12a</b>	_____	.00
<b>b</b> Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$250 =	<b>12b</b>	_____	.00
<b>c</b> Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) . . . . .	<b>12c</b>	_____	.00

**Taxes and/or Rent** See pages 11 to 14.

- 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.**
- Check here if your home was located on more than one acre of land and **was** part of a farm.
- Check here if your home was used for purposes other than personal or farm use while you lived there in 2009; **see Schedule 2, page 3.**
- Check here if you received Wisconsin Works (W2) payments or county relief during 2009; **see Schedule 3, page 3.**

<b>13</b> Homeowners – Net <b>2009</b> property taxes on your homestead, whether paid or not . . . . .	<b>13</b>	_____	.00
<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> ▶ _____ .00 x .20 (20%) = . . . . .	<b>14b</b>	_____	.00
Heat not included (13b of rent certificate is "No") . . . . . <b>14c</b> ▶ _____ .00 x .25 (25%) = . . . . .	<b>14d</b>	_____	.00
<b>15</b> Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) . . . . .	<b>15</b>	_____	.00

**Don't delay your refund: ATTACH 2009 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.**

**Credit Computation**

<b>16</b> Fill in the smaller of (a) amount on line 15 or (b) \$1,450 . . . . .	<b>16</b>	_____	.00
<b>17</b> Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 17) . . . . .	<b>17</b>	_____	.00
<b>18</b> Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) . . . . .	<b>18</b>	_____	.00
<b>19</b> Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 18) . . . . .	<b>19</b>	_____	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 32 of Form 1A; line 48 of Form 1; or line 73 of Form 1NPR. (If filing Form 1 or Form 1NPR, **ATTACH** a complete copy of your **federal** income tax return and schedules.) 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*

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Name(s) shown on Schedule H

Your social security number

**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 6 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 14) 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) . . . . .
- 2 Number of acres of land . . . . .
- 3 Divide line 1 by line 2 . . . . .
- 4 Assessed value of improvements (from tax bill) . . . . .
- 5 Add line 3 and line 4 . . . . .
- 6 Add line 1 and line 4 (total assessed value)
- 7 Divide line 5 by line 6 . . . . .
- 8 Net 2009 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)
- 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 . . . . .

**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 2009. 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 2009 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14) . . . . .
- 2 Percentage of homestead used solely for personal purposes . . . . .
- 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 . . . . .

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

Complete this schedule if, for any month of 2009, 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 2009, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2009. Rent paid for 2009 was \$4,500, and heat was included.

**Line**

2	20% of rent paid (\$4,500 x .20) . . . . .	\$900
4	Monthly rent (\$900 ÷ 12) . . . . .	\$ 75
5	Number of months <b>no</b> 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.

- 1 Homeowners – fill in the net 2009 property taxes on your homestead or the amount from line 3 of Schedule 2 . . . . .
- 2 Renters – if heat **was** included, fill in 20% (.20), or if heat **was not** included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2 . . . . .
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,450
- 4 Divide line 3 by 12. . . . .
- 5 Number of months in 2009 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more . . . . .
- 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 . . . . .

**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) or (414) 227-4039 (Milwaukee).