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### You May Be Able To Claim Homestead Credit If:

- You owned or rented your home in 2019
- You were a legal resident of Wisconsin from January 1 through December 31, 2019
- You were between the ages of 18 and 61 on December 31, 2019, and had earned income
- You were 62 or older on December 31, 2019, or disabled
- You will not be claimed as a dependent on someone else's 2019 federal income tax return

More details on page 4 ...

### Checklist:

- Fill out all the necessary lines on this schedule
- Include all household income (see pages 10 to 17)
- Sign and date the schedule
- Attach your property tax bill or rent certificate(s)
- If disabled and under age 62, attach a statement verifying that you were disabled in 2019 (see page 20)
- Attach any other needed documents (see page 20)

### Need Help With Your Taxes?

You may be eligible for free tax help. See page 3 for:

- Who can get help
- How to find a location
- What to bring with you

### Para Asistencia Gratuita en Español

Ver página 3

### Property Tax Payment Assistance

The **Property Tax Deferral Loan Program** provides loans to help people age 65 or older pay their property taxes. See page 4 of Schedule H for more information.

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 claim cannot be read correctly. 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.

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

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>
Current home address (number and street) <b>2375 N 7 ST</b>		Apt. no.
City or post office <b>ANYWHERE</b>	State <b>WI</b>	Zip code <b>55555</b>

• Do not include a lot number or suite number as an apartment number. These should be included as part of the street address.

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- 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>2019</b> property taxes on your homestead, whether paid or not	<b>13</b>	<b>634 .00</b>
<b>14</b>	Renters— <b>Rent</b> from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 17 to 19.		
	Heat included (8b of rent certificate is "Yes")	<b>14a</b> ▶ <u>1950 .00</u> x .20 (20%) =	<b>14b</b> <u>390 .00</u>
	Heat not included (8b of rent certificate is "No")	<b>14c</b> ▶ <u>2445 .00</u> x .25 (25%) =	<b>14d</b> <u>611 .00</u>
<b>15</b>	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	<b>15</b>	<u>1635 .00</u>

- Do not cross out entries. Erase 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 "I" when scanned.
- 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
- Photo ID of taxpayer(s)
- 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 2019 property tax bill (if you are a homeowner), a record of any Wisconsin Works (W2) payments received in 2019, and a statement from your physician or the Veteran’s Administration, or a document from the Social Security Administration (if you are disabled)
- Both spouses must be present to file a joint return

**VITA and TCE locations:**

- In Wisconsin, call 1-800-906-9887
- On the web, visit [revenue.wi.gov](http://revenue.wi.gov) and type “VITA sites” in the Search box
- Call the AARP at 1-888-227-7669
- Call “211” for local free tax sites

**Servicio en Español**

Para ayuda gratuita para la declaración de sus impuestos y de el Crédito por Vivienda Familiar, llame al “211” para encontrar un sitio de Asistencia de Voluntarios para Impuestos (Volunteer Income Tax Assistance también conocido como VITA) cerca de usted. Muchos lugares ofrecen servicios en español.

Para respuestas a las preguntas sobre impuestos, por favor llame el Departamento de Impuestos al (608) 266-2772 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el “2” para ayuda en español.

Para más información, visite [revenue.wi.gov](http://revenue.wi.gov), en el vinculo (link) “En Español” usted encontrará información sobre el Credito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

## 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 the questions, go on to Step 2.

- a. Were you (or your spouse, if married):
  1. Between the ages of 18 and 61 as of December 31, 2019, or
  2. Age 62 or older or disabled (in order to meet this qualification you must be the claimant) as of December 31, 2019?
- b. If you (or your spouse, if married, and are the claimant) are under age 62 as of December 31, 2019, and disabled, do you (or your spouse, if married, and are the claimant) meet the definition given in F.2 on page 6?
- c. If you (or your spouse, if married, and are the claimant) are under the age of 62 as of December 31, 2019, and not disabled, do you (or your spouse, if married, and are the claimant) have earned income (see definition F.4 on page 7)?
- d. Were you a legal resident of Wisconsin from January 1 through December 31 of 2019?
- e. Was your household income (see definition F.11 on page 8) for 2019 less than \$24,680?
- f. Were you the owner or renter of the Wisconsin homestead (see definition F.9 on page 7) you lived in during 2019?

### 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.

- a. Were you claimed or will you be claimed as a dependent on someone else’s 2019 federal income tax return? (If you were age 62 or older on December 31, 2019, this limitation does not apply to you, so answer “No.”)
- b. Are you currently living in a nursing home and also receiving Title XIX medical assistance?
- c. For each month of the entire 2019 year, did you receive either Wisconsin Works (W2) payments (see definition F.12 on page 8) of any amount or county relief payments of \$400 or more?
- d. Did you live FOR THE ENTIRE 2019 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 and meet the requirement under paragraph 8 on page 19 under “Exceptions: Homeowners and/or Renters”, this limitation does not apply, so answer “No.”
- e. Have you claimed or will you claim a Wisconsin farmland preservation credit for 2019 or a veterans and surviving spouses property tax credit based on your 2019 property taxes (payable in 2020)?
- f. Has another member of your household (see definition F.10 on page 8) filed a 2019 Schedule H or H-EZ?
- g. 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” on page 5) 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

**Note**

You may file Schedule H-EZ if:

- You (and your spouse, if married) have taxable and nontaxable income only from the following sources:
  1. Wages, salaries, tips, etc. (if any of your wages, salaries, tips, etc., are not taxable to Wisconsin, you cannot file on Schedule H-EZ)
  2. Interest and dividends
  3. Unemployment compensation
  4. Pensions, annuities, and other retirement plan distributions
  5. Social security benefits (including federal and state SSI, SSI-E, SSD, and caretaker supplement payments)
  6. Railroad retirement benefits
  7. Alimony, child support, and family maintenance
  8. Wisconsin Works (W2), county relief, kinship care, and other cash public assistance
  9. Gambling winnings (if your gambling winnings are reported on federal Schedule C or C-EZ, you cannot file on Schedule H-EZ)
- During 2019 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 2019.
- If you are married, your spouse was a legal resident of Wisconsin from January 1 through December 31, 2019.
- If you are married, you and your spouse did not maintain separate homes during any part of 2019 (including one spouse in a nursing home).
- Your home was used only for personal purposes while you lived there in 2019 (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 2019.

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 (paper clipped together if filing a paper return). **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 or 1NPR. You may file Schedule H-EZ with Form 1; you cannot file Schedule H-EZ with Form 1NPR.

If you previously filed your Wisconsin income tax return, and are filing a paper 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.

**The fastest way to get your refund is to file electronically.** When you file electronically, within 48 hours after receiving your Wisconsin acknowledgment you must send all of the required Schedule H or H-EZ attachments along with a completed Form W-RA, *Required Attachments for Electronic Filing*. You may either mail the form and attachments to the address listed in the Form W-RA instructions or attach them electronically on our website at <https://tap.revenue.wi.gov/WRA/>. For additional information, see the department's website at [revenue.wi.gov](https://revenue.wi.gov) or contact any department office.

2. **When** For most claimants, the deadline for filing a 2019 Schedule H or H-EZ is April 15, 2024. If you are a taxpayer with a fiscal year (one ending on a date other than December 31), the deadline is 4 years, from the 15th day of the 4th month after the end of the fiscal year to which the claim relates. Do not file your 2019 Schedule H or H-EZ before January 1, 2020.

3. **Where** If you are not filing electronically, mail Schedule H or H-EZ with your Wisconsin income tax return 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 visit any Department of Revenue office. For help in preparing Schedule H or H-EZ, schedule an appointment at our Milwaukee location by calling (414) 227-3887. The location and telephone number of the office nearest you may be found on our website at [revenue.wi.gov/Pages/FAQs/ise-address.aspx](https://revenue.wi.gov/Pages/FAQs/ise-address.aspx). You may also email [DORHomesteadCredit@wisconsin.gov](mailto:DORHomesteadCredit@wisconsin.gov), access the department's website at [revenue.wi.gov](https://revenue.wi.gov), or phone (608) 266-8641 (Madison).

2. **Refunds** If you need to contact the Department of Revenue about your refund, please wait at least 12 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  
(414) 227-4907 in Milwaukee, *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 4:30 p.m. by calling (608) 266-8641 in Madison (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 website at [revenue.wi.gov](https://revenue.wi.gov).

3. **TTY** Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

#### 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. **Age** If your birthday falls on January 1, you are considered to be a year older as of December 31, 2019.  
**Example:** If you were born on January 1, 1955, you are considered to be age 65 as of December 31, 2019.
2. **Disabled** An individual who is unable to engage in any substantial gainful employment by reason of a medically determinable physical or mental impairment which has lasted or is reasonably expected to last for a continuous period of not less than 12 months. If you are disabled, you are required to verify you meet the definition of disabled by enclosing one of the following:
  - a. **Physician's Statement** – A statement from your physician which states the beginning date of the disability and that you meet the definition of disabled, as described above.

- b. **Veteran's Statement** – A statement from the Veteran's Administration certifying that the claimant is receiving a disability benefit due to 100 percent disability.
  - c. **Social Security Administration Document** – A document or copy of a document from the Social Security Administration stating the date the disability began.
3. **Disqualified Loss** The sum of the following amounts:
- a. Net loss from sole proprietorships
  - b. Net capital loss
  - c. Net loss from sales of business property, excluding loss from involuntary conversions
  - d. Net loss from rental real estate, royalties, partnerships, tax-option (S) corporations, trusts, estates, and real estate mortgage investment conduits
  - e. Net farm loss

Note

This does not include net profits or net gains from the sale or exchange of capital or business assets. *Example:* You have two partnerships reported on federal Schedule E. Partnership A reports a net profit of \$55,000 on line 28(k) of federal Schedule E. Partnership B reports a net loss of (\$15,000) on line 28(i) of federal Schedule E. The amount of disqualified loss added back to household income is \$15,000.

- 4. **Earned Income** Wages, salaries, tips, other employee compensation, and net earnings from self-employment. *Example 1:* You have \$15,000 of wages and (\$6,000) of net earnings from self-employment. Your total earned income would be \$9,000. *Example 2:* You have \$5,000 of wages and (\$8,000) of net earnings from self-employment. Your total earned income would be less than zero. Therefore, unless you were over the age of 61, as of December 31, 2019, or disabled, you would not qualify to claim the homestead credit.
- 5. **Farm** A farm is property used for agricultural purposes. Your homestead generally is considered part of a farm if the current or most recent use of the property while owned by you was for agricultural purposes.
- 6. **Farmer** A farmer is any person engaged in farming.
- 7. **Farming** The operation of farm premises owned or rented by the operator.
- 8. **Farm Premises** Areas used for operations of:
  - a. Planting and cultivating of the soil.
  - b. Raising and harvesting of agricultural, horticultural, or arboricultural crops.
  - c. Raising, breeding, tending, training, and management of livestock, bees, poultry, fur-bearing animals, wildlife or aquatic life, or their products.
  - d. The processing, drying, packing, packaging, freezing, grading, storing, delivering to storage, to market, or to a carrier for transportation to market, distributing directly to consumer, or marketing any of the above-named commodities, substantially all of which have been planted or produced.
  - e. The clearing of such premises and the salvaging of timber and management and use of wood thereafter, but not including logging, lumbering, or wood cutting operations unless conducted as an accessory to other farming operations.
  - f. The managing, conserving, improvement, and maintaining of such farm premises or the tools, equipment, and improvements thereafter and the exchange of labor, services, or the exchange of use of equipment with other farmers in pursuing such activities.

For any person deriving their principal income from farming, the operation of farm machinery in performing farming services for other farmers for a consideration, other than exchange of labor, shall be deemed farming if it does not exceed 30 days during 2019. This operation shall be deemed to include any other activities commonly considered to be farming whether conducted on or off such premises by the farm operator. **Note:** Areas used for operations do not include other areas, greenhouses, or other similar structures unless used principally for the production of food and farm plants.

- 9. **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.

10. **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, 2019, you are each considered a separate household.
11. **Household Income** Household income is all your income reportable for Wisconsin income tax purposes and all the items identified on lines 9a through 11j of Schedule H (lines 6a through 6i of Schedule H-EZ), less a deduction of \$500 for each qualifying dependent.

If you were married and lived with your spouse during all of 2019, you must combine both incomes to determine household income. If during 2019 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 21 through 23 for information on how to determine household income.

12. **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 website at [revenue.wi.gov](http://revenue.wi.gov).

## H. Filing Incorrect Claims

If you file an incorrect claim for homestead credit due to negligence or fraud, you may be subject to penalties. Civil penalties can be as much as 100% of the difference between the credit claimed and the amount that should have been claimed. Criminal penalties include a fine up to \$10,000 and imprisonment.

Restrictions and penalties may apply to incorrect claims for refundable credits, including but not limited to, earned income credit, homestead credit, or the veterans and surviving spouses property tax credit.

If you file a credit claim that is reckless or with intentional disregard of the income tax law, one or both of the following may apply:

- (1) You may not be allowed to claim that credit and any other refundable credit for the next two tax years
- (2) You may be subject to a penalty equal to 25% of the difference between the credit claimed on your return and the credit as properly calculated

If you file a credit claim that is false or excessive and filed with fraudulent intent, one or both of the following may apply:

- (1) You may not be allowed to claim that credit and any other refundable credit for the next ten years
- (2) You may be subject to a penalty equal to 100% of the difference between the credit claimed on your return and the credit as properly calculated



## I. 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 filing a paper return, send these documents with your return or with Form W-RA, if filing electronically.

**Note:** You may be able to electronically file an amended homestead credit claim through the department's Wisconsin e-file application at [revenue.wi.gov](https://revenue.wi.gov) or through your software package.

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

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

Include with your amended Schedule H or H-EZ, Schedule AR, *Explanation of Amended Return*, to explain the changes made to your return.

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.

If you are not filing electronically, 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 or 1NPR***

Your amended Schedule H or H-EZ must be attached to an amended Form 1 or 1NPR, if filing a paper return. See the instructions for Form 1 or 1NPR for information as to how to complete the filing of your amended Form 1 or 1NPR.

## Schedule H-EZ

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

## Schedule H

**Note** Schedule H has 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. Do not include a lot number or suite number as an apartment number. These should be included as part of the street address.

### **Note** Special Conditions

Certain persons have to enter information in the Special Conditions section. See “Refunds of Divorced Claimants” on page 6.

### ■ 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, 2019, on line 1a. If married, fill in spouse’s age as of December 31, 2019, on line 1b. If either you or your spouse, if married, are age 62 or older as of December 31, 2019, you do not need to answer questions 1c or 1d.

**Question 1c** If the answers to questions 1a and 1b are both under age 62, answer question 1c. If you answer 1c “yes”, you do not need to answer question 1d. **Note:** Only one spouse must meet the definition of disabled to qualify for the homestead credit. The spouse that meets this definition must be the claimant.

**Question 1d** If the answer to question 1c is “no”, answer 1d. If you and your spouse are under age 62 as of December 31, 2019, you and your spouse are not disabled, and you and your spouse do not have earned income, you do not qualify for the homestead credit. **Note:** Only one spouse must have earned income to qualify for the homestead credit. The spouse that meets this definition must be the claimant.

**Question 2** You are not a full-year legal Wisconsin resident if you moved here from another state after January 1, 2019, 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 lawful permanent resident of the United States (have been issued a green card or permanent residence card), a refugee, or have been granted asylum, and (2) 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 2019, check “Yes.” Fill in the date and place a checkmark in front of the word “married” or “divorced.” See the “Special Instructions” on pages 22 and 23.

**Question 6a** It is not necessary to answer question 6a if you were not married during any part of 2019. If one spouse was in a nursing home during 2019, 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 pages 21 and 22 for additional information.

### ■ Lines 7 Through 12 – Household Income

These instructions apply if during all of 2019 you were single or married and living with your spouse. If during 2019 you were separated, you became married or divorced, or your spouse died, read the applicable “Special Instructions” on pages 21 through 23 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 2019 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 13 of Form 1 or line 31 of Form 1NPR, on line 7 (line 4 of Schedule H-EZ).

**Exception:** If you are filing Form 1NPR and line 30, Wisconsin column, is more than line 16, Wisconsin column, subtract line 30 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 2019 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, 8b, or 8c (line 5a, 5b, or 5c of Schedule H-EZ).

**Note:** If scholarship or fellowship income was included in household income in a prior year, any portion of that income included on line 7 of your 2019 Schedule H may be subtracted on line 9h. 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, 8b, and 8c (lines 5a, 5b, and 5c of Schedule H-EZ) only if you or you and your spouse are not filing a 2019 Wisconsin income tax return. If you were married and lived with your spouse all year, fill in all of the income of both spouses. If you lived with your spouse for only part of the year, see the “Special Instructions” on pages 21 and 22.

**Line 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).

**Line 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.

**Qualified Wisconsin retirement income exclusion** If you (and/or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2019, and your federal adjusted gross income is less than \$15,000 (\$30,000 if married filing a joint return or, if married filing a separate return, the sum of both spouses’ federal adjusted gross income must be less than \$30,000), \$5,000 of your qualified retirement income is not taxable for Wisconsin purposes. If both spouses were 65 years of age or older, each spouse may exclude up to \$5,000 of qualified retirement income. Do not include this amount on line 8b (line 5b of Schedule H-EZ). Instead, this amount should be included on line 9d (line 6d of Schedule H-EZ). **CAUTION** If you (and/or your spouse if married filing a joint return) qualify, the exclusion of qualified retirement income is mandatory and must be deducted from your taxable income.

**Line 8c (line 5c of Schedule H-EZ)** 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 2019, you may be able to claim a deduction for all or a portion of these costs:

- 1) Complete the worksheet below. If you purchased your medical care insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

Insurance Deduction Worksheet	
1. Amount you paid in 2019 for medical care insurance during a period in which you were not self-employed .....	1. _____
2. Amount you paid for long-term care insurance in 2019 .....	2. _____
3. Add lines 1 and 2 .....	3. _____
4. Amount you paid for medical care insurance in 2019 while you were self-employed .....	4. _____

Line 8c Instructions - continued

- 2) The amount from line 3 of the worksheet on page 11 may be claimed against taxable income reported on line 8 of Schedule H (line 5 of Schedule H-EZ). The amount from line 4 of the worksheet may only be claimed against net income from self-employment.

**CAUTION** The amount of your deduction may not exceed your (1) net income from self-employment or (2) your taxable income, as reported on line 8 of Schedule H (line 5 of Schedule H-EZ), to cause your income to become negative.

**Example 1:** You received \$500 of taxable interest, \$10,000 of gross social security benefits, and a \$2,000 pension distribution in 2019. Medicare Part B premiums of \$1,560 were deducted from the social security benefits received. As you were at least age 65 at the end of 2019, the pension distribution is excluded from taxable Wisconsin income (see the 2019 Form 1 instructions for additional information concerning the retirement income exclusion).

Enter "500" on line 8a (line 5a of Schedule H-EZ). As the medical care insurance deduction (\$1,560) is limited to taxable Wisconsin income reported, enter "-500" on line 8c (line 5c of Schedule H-EZ). Enter "10000" on line 9b (line 6b of Schedule H-EZ) and "2000" on line 9d (line 6d of Schedule H-EZ).

**Example 2:** Same facts as in Example 1, except instead of a pension distribution of \$2,000 you had gambling winnings of \$2,000 in 2019.

Enter "500" on line 8a (line 5a of Schedule H-EZ). Enter "2000" on line 8b (line 5b of Schedule H-EZ). Enter "10000" on line 9b (line 6b of Schedule H-EZ). Enter "-1560" on line 8c (line 5c of Schedule H-EZ).

**Example 3:** You had \$2,000 of self-employment income, \$141 of self-employment tax deduction, \$100 of interest income, and \$6,000 of railroad retirement benefits. You paid \$3,000 in medical insurance premiums for the year.

Enter "100" on line 8a (line 5a of Schedule H-EZ). Enter "1859" (\$2,000 less \$141 of self-employment tax deduction) on line 8b (line 5b of Schedule H-EZ). Enter "-1859" on line 8c (line 5c of Schedule H-EZ). Since you are a self-employed individual, the deduction is limited to your self-employment income only. Therefore, no additional amount is allowed to offset the \$100 of taxable interest income. Enter "6000" on line 9c of Schedule H (line 6c of Schedule H-EZ).

### ■ Lines 9a Through 11j

Fill in all nontaxable household income received in 2019 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, 8b, or 8c (line 4, 5a, 5b, or 5c of Schedule H-EZ).

**Repaid amounts** Nontaxable income that was included in household income in a prior year and was required to be repaid in 2019 may be subtracted from household income on your 2019 Schedule H. Subtract the amount repaid on the income line of Schedule H to which the repayment relates. Attach an explanation indicating the amount of the repayment and the year it was included on a homestead credit claim.

If the subtraction results in a negative amount, fill in that amount as a negative number. For example, fill in negative 500 as -500.

**Example:** Your 2018 Schedule H reported \$8,000 of social security benefits received in 2018. In 2019 you received social security benefits of \$9,000 but were required to pay back \$3,000 of the benefits you received in 2018. Fill in "6000" on line 9b of the 2019 Schedule H. This is the social security received in 2019 (\$9,000) less the amount repaid (\$3,000).

**Line 9a (6a of Schedule H-EZ) Unemployment compensation** Fill in the total amount of unemployment compensation received in 2019 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.

**Line 9b (6b of Schedule H-EZ) Social security, SSI, SSI-E, SSD, and CTS** Fill in the total amount (not the monthly amount) of social security benefits received in 2019. Include the premium amounts deducted for Medicare Parts A through D (generally, \$1,560 per person for Medicare Part B, unless Social Security advises of a different amount, or \$135.50 per month, per person, if you enrolled in Part B for the first time in 2019), and any social security death benefit (\$255) received. Also fill in federal and state SSI (supplemental security income),

Line 9b Instructions - continued

SSI-E (supplemental security income – exceptional expense), SSD (social security disability), and CTS (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). Also do not include your children's social security or SSI benefits, whether paid to them directly or to you on their behalf.

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 2019, attach a note stating that you did not receive income from any of these sources.

**Line 9c (6c of Schedule H-EZ) Railroad retirement** Fill in the total amount of railroad retirement benefits received in 2019. Include the premium amounts deducted for Medicare Parts A through D (generally, \$1,560 per person for Medicare Part B, unless the Railroad Retirement Board advises of a different amount, or \$135.50 per month, per person, if you enrolled in Part B for the first time in 2019).

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 2019, attach a note stating that you did not receive income from any of these sources.

**Line 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 2019 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 2019 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 2019, 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.

**Line 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.

**Line 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 "Adjustments to Income" section of federal Schedule 1 (Form 1040 or 1040-SR).

**Line 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 Housing Finance Authority bonds.

**Line 9h Scholarships, fellowships, grants, and military compensation** Fill in the total amount received in 2019 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, Veterans Educational Assistance Program 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.

Line 9h Instructions - continued

Do not include student loans or amounts included elsewhere.

**Line 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 2019, including child support and family maintenance. Do not include foster care, voluntary support, or amounts included elsewhere.

**Line 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 2019. 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 19.

**Lines 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.

**Line 11b Workers' compensation, income continuation, and loss of time insurance (for example, sick pay)** Fill in the total amount received in 2019 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 Schedule GL, *Gain or Loss on the Sale of Your Home*, 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.

**Line 11d Other capital gains not taxable** Include the capital gain exclusion on assets held more than one year, gain deferred or excluded on the sale of capital assets, 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.

**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 deducted in computing 2019 Wisconsin taxable income.

**Example:** You have a \$2,000 capital loss carryforward from 2018 to 2019, and a \$1,900 capital gain for 2019. 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).

#### Line 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 2019 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.

Line 11f Instructions - continued

**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.

**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 3K-1 or 5K-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.

If any amount included on line 11g is from an activity that produced a net loss, see the instructions for line 11j.

**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, 26¢ per mile is considered depreciation. Multiply the number of miles claimed by 26¢, 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 "1300" on line 11h (5,000 miles x 26¢ = \$1,300). Fill in "5000" next to the deduction on Schedule F.

**Exception:** The 26¢ 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.

If any amount included on line 11h is from an activity that produced a net loss, see the instructions for line 11j.

**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 below regarding actual car/truck expenses.)

**Example:** You filed a 2019 Wisconsin income tax return and claimed \$1,500 of depreciation on federal Schedule F. Enter "1500" on line 11i.

If any amount included on line 11i is from an activity that produced a net loss, see the instructions for line 11j.

**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.

**Line 11j Disqualified Losses** Fill in any disqualified losses reported on your Wisconsin income tax return that were included in your Wisconsin income on line 7 or 8b of Schedule H. To determine the amount of disqualified losses to fill in on line 11j, complete Schedule 4 on page 4 of Schedule H. The amount from line 13 of Schedule 4 should be filled in on line 11j.

**Note** When figuring the amount of disqualified losses to be added back to household income, consider each business individually. Do not net a business with a gain against a business with a loss to figure the amount of loss to add back to household income.

**Example 1:** You have two sole proprietorships reported as separate businesses on federal Schedule C. Business A reports a net profit of \$20,000 on line 31 of federal Schedule C. Business B reports a net loss of (\$30,000) on line 31 of federal Schedule C. The amount of disqualified loss to be reported on line 2 of Schedule 4, on page 4 of Schedule H, is \$30,000.

Line 11j Instructions - continued

**Example 2:** You reported two rental properties on federal Schedule E. Rental Property A has a net profit of \$15,000 on line 21 of federal Schedule E. Rental Property B has a net loss of (\$26,000) on line 22 of federal Schedule E. You must report \$26,000 as the add-back for disqualified losses on line 4 of Schedule 4, on page 4 of Schedule H.

**Note** If your loss is limited due to the passive activity loss limitation, only add back the amount of loss reported for each rental property on line 22 of federal Schedule E.

If you reported any depreciation, Section 179 expense, depletion, amortization, or intangible drilling costs on lines 11g, 11h, or 11i that was included in the amount of net losses reported on lines 2 through 10 of Schedule 4, these amounts are not included in the total disqualified losses to be added back. Report these amounts on line 12 of Schedule 4.

**Example 3:** You reported \$15,000 on line 11i that included depreciation of \$10,000 from a sole proprietorship that generated a loss of (\$40,000), and depreciation of \$5,000 from a rental real estate activity that produced a profit of \$20,000. Report \$40,000 on line 2 of Schedule 4 and \$10,000 of depreciation on line 12 of Schedule 4.

**Note** If your primary income was from farming, and the farming generated less than \$250,000 in gross receipts in 2019, you do not have to complete Schedule 4 on page 4 of Schedule H. Your net losses do not have to be added back. See definitions F.6, F.7, and F.8 on page 7.

**Example 4:** Your farming activity produced a loss of (\$10,000) and you had wages of \$8,000. Your primary income is from your wages and, therefore, you do not qualify for the exclusion. You must add back your disqualified loss on line 11j.

**Example 5:** Your sole proprietorship produced a loss of (\$5,000). Your farming activity produced a profit of \$12,000. Your primary income is from farming and, therefore, you do not have to add back your (\$5,000) loss on line 11j.

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

**Line 12a (7a of Schedule H-EZ)** Fill in the total of lines 11a through 11j (lines 6a through 6i of Schedule H-EZ).

**Note** If the amount on line 12a (line 7a of Schedule H-EZ) 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.

**Line 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 \$500.

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 2019. 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 2019 and occupied your homestead during the entire time he or she lived in 2019; or b) during 2019 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 2019.

**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).

**Line 12c (7c of Schedule H-EZ)** Subtract the amount on line 12b (line 7b of Schedule H-EZ) from the amount on line 12a (line 7a of Schedule H-EZ). Fill in the result on line 12c (line 7c of Schedule H-EZ). This is your total household income.



Line 12c Instructions - continued

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 2019, 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 (8 of Schedule H-EZ) – Homeowners** If you or you and your spouse lived in your homestead during all of 2019 and were the sole owner(s), fill in on line 13 (line 8 of Schedule H-EZ) the net property taxes from your 2019 property tax bill(s) (payable in 2020 – 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** (paper clip) to your Schedule H or H-EZ a legible copy of the 2019 property tax bill(s) (payable in 2020) for your homestead, or a computer printout obtained either directly from the county or municipal treasurer or from their website. 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 and H-EZ filers should see the exceptions on pages 17 through 19.

### **Exceptions: Homeowners** (also see “Exceptions: Homeowners and/or Renters,” on pages 18 and 19)

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 2019), attach (paper clip) 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 2019, 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 2019, 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 2019, fill in on line 13 (line 8 of Schedule H-EZ) the net property taxes from your 2019 personal property tax bill (payable in 2020). 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 2019 net property taxes for the land. Also fill in on line 13 (line 8 of Schedule H-EZ) any 2019 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.

Line 13 Instructions - continued

- b) If you did not and will not receive a lottery and gaming credit on your homestead for 2019, attach a note explaining this.

**Line 14 (9 of Schedule H-EZ) – Renters** If heat was included in your rent, fill in the amount from line 8a 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 8a 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** (paper clip) 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 a 2019 homestead credit. Only rent paid for 2019 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 and H-EZ filers should see the exceptions below and on page 19.

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

1. If the number of occupants on line 5 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 living expenses, fill in the Shared Living Expenses Schedule on page 2 of the rent certificate to compute your allowable rent paid for occupancy only. All lines on the schedule must be filled in. If all lines on the schedule are not filled in, we will divide the rent by the number of occupants.
2. If your landlord will not sign your rent certificate, complete the “Landlord or Authorized Representative” section of 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 7. If these items were not provided, fill in 0 on line 7. Place a checkmark in the designated area of the rent certificate. Attach it, along with a copy of each canceled check or bank money order you have to verify your rent. Any portion of your rent paid that is not verified 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 2019 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 3c and/or 8a 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.

**Exceptions: Homeowners and/or Renters**

1. If during 2019 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 21 through 23 before you complete line 13 or 14.
2. If you moved during 2019, 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 2019.
  - b) Claim the prorated property taxes or rent only for the time you occupied each dwelling in 2019. 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 2019.
  - 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.

## Line 14 Instructions - continued

- e) If you sold your homestead in 2019, 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 14).
  - f) If you paid rent for more than one homestead for 2019, attach a separate rent certificate for each homestead.
  - g) If you moved from a homestead you owned to tax-exempt housing, see paragraph 8 below.
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.5 on page 7), 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.

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
- 3) Providing child care for others in your home

**Example:** During 2019 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 2019 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 2019 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 above), 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 2019 Homestead Credit Computation Tables A and B on pages 24 and 25 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.

**Note:** A paper claim is considered filed when mailed or hand-delivered to the department. An electronic claim is considered filed when the department receives the transmission. A claim is not considered filed when it is mailed or delivered by hand or electronically to a tax preparer, electronic filing vendor, or other third party.

### 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. If filing a paper return, paper clip the tax return and homestead credit claim together in the following order:

- Wisconsin income tax Form 1 or 1NPR\*
- Schedule H or Schedule H-EZ. See “How, When, and Where to File” on page 5, Part C.1, paragraph 3, if you already filed your tax return.
- Completed 2019 rent certificate(s) and/or copy of 2019 property tax bill(s) (payable in 2020)
- Other homestead credit notes, schedules, etc.
- Other Wisconsin schedules\* (for example, Schedule WD, GL, AR, or I)
- Forms 1099-R and 1098-T (whether Wisconsin return is necessary or not)
- Wage statements
- Copy of federal income tax return and schedules\*

\* Omit if no Wisconsin income tax return is filed or if you already filed your tax return.

If filing an electronic return, send your Form W-RA with the following attachments:

- Completed 2019 rent certificate(s) and/or copy of 2019 property tax bill(s) (payable in 2020)
- Other homestead credit notes and schedules, such as Schedules AR and GL
- Forms 1099-R and 1098-T (whether Wisconsin return is necessary or not)
- Wage statements
- If you are disabled, either:
  - A statement from your physician that you are disabled, as defined on page 6, the date that you became disabled, and whether the disability is permanent or temporary,
  - A statement from the Veteran’s Administration certifying that you are receiving a disability benefit due to 100 percent disability, or
  - A document or copy of a document from the Social Security Administration stating the date the disability began.

### 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 2019, or if you were married and resided with your spouse during all of 2019.

These instructions apply to you only if during 2019 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 2019*, which is available at any Department of Revenue office or from the internet at [revenue.wi.gov](http://revenue.wi.gov).

## Part 1 Married but Separated ALL of 2019 (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 2019 (including one spouse in a nursing home)

**Income** – If you and your spouse were separated for part of 2019, compute household income as follows:

- a) For the time you were married and living with your spouse in 2019, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2019, 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 2019, plus only your own property taxes and/or rent for the balance of 2019.

**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” below.

If your home is marital property, you paid all of the 2019 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 2019. Your home is marital property and you paid all of the 2019 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 2019 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 2019, all of the income of both you and your spouse.
  2. For the time you were married but living apart during 2019 –
    - 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 2019

**Income** – Include your own income for all of 2019, plus your spouse’s income from the date of the marriage to December 31, 2019.

**Taxes/Rent** – You may claim your own property taxes and/or rent for the period of 2019 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 2019. If you resided together and did not pay an equal share of living expenses prior to your marriage, fill in the Shared Living Expenses Schedule on page 2 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 2019.

**Part 4 Divorce Took Place in 2019**

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

- a) For the time you were married and living with your spouse in 2019, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2019, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the "Income" instructions in Part 2 on page 21.
- c) For the time you were not married in 2019 (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 2019, plus only your own property taxes and/or rent for the balance of 2019. See the "CAUTION" in the "Taxes/Rent" instructions in Part 2 on page 22.

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

- a) All the items listed in the "Attachments" section in Part 2 on page 22.
- b) A schedule of your own income for the time you were not married in 2019 (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 2019**

**Income** – Include your own income for all of 2019, 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 2019.

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

**Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations in effect as of November 5, 2019: Chapter 71, Wis. Stats.

## 2019 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)
-	8,060	<b>0</b>	13,350	13,465	<b>470</b>	<b>19,100</b>		
8,060	8,175	<b>5</b>	13,465	13,580	<b>480</b>	19,100	19,215	<b>975</b>
			13,580	13,695	<b>490</b>	19,215	19,330	<b>985</b>
8,175	8,290	<b>15</b>	13,695	13,810	<b>500</b>	19,330	19,445	<b>995</b>
8,290	8,405	<b>25</b>	13,810	13,925	<b>510</b>	19,445	19,560	<b>1,005</b>
8,405	8,520	<b>35</b>				19,560	19,675	<b>1,015</b>
8,520	8,635	<b>45</b>	13,925	14,040	<b>520</b>			
8,635	8,750	<b>56</b>	14,040	14,155	<b>530</b>	19,675	19,790	<b>1,025</b>
			14,155	14,270	<b>540</b>	19,790	19,905	<b>1,035</b>
8,750	8,865	<b>66</b>	14,270	14,385	<b>551</b>	19,905	20,020	<b>1,046</b>
8,865	8,980	<b>76</b>	14,385	14,500	<b>561</b>	20,020	20,135	<b>1,056</b>
8,980	9,095	<b>86</b>	<b>14,500</b>			20,135	20,250	<b>1,066</b>
9,095	9,210	<b>96</b>						
9,210	9,325	<b>106</b>	14,500	14,615	<b>571</b>	20,250	20,365	<b>1,076</b>
			14,615	14,730	<b>581</b>	20,365	20,480	<b>1,086</b>
9,325	9,440	<b>116</b>	14,730	14,845	<b>591</b>	20,480	20,595	<b>1,096</b>
9,440	9,555	<b>126</b>	14,845	14,960	<b>601</b>	20,595	20,710	<b>1,106</b>
9,555	9,670	<b>136</b>	14,960	15,075	<b>611</b>	20,710	20,825	<b>1,116</b>
9,670	9,785	<b>146</b>						
9,785	9,900	<b>157</b>	15,075	15,190	<b>621</b>	20,825	20,940	<b>1,126</b>
<b>9,900</b>			15,190	15,305	<b>631</b>	20,940	21,055	<b>1,137</b>
9,900	10,015	<b>167</b>	15,305	15,420	<b>641</b>	21,055	21,170	<b>1,147</b>
10,015	10,130	<b>177</b>	15,420	15,535	<b>652</b>	21,170	21,285	<b>1,157</b>
10,130	10,245	<b>187</b>	15,535	15,650	<b>662</b>	21,285	21,400	<b>1,167</b>
10,245	10,360	<b>197</b>				<b>21,400</b>		
10,360	10,475	<b>207</b>	15,650	15,765	<b>672</b>	21,400	21,515	<b>1,177</b>
			15,765	15,880	<b>682</b>	21,515	21,630	<b>1,187</b>
10,475	10,590	<b>217</b>	15,880	15,995	<b>692</b>	21,630	21,745	<b>1,197</b>
10,590	10,705	<b>227</b>	15,995	16,110	<b>702</b>	21,745	21,860	<b>1,207</b>
10,705	10,820	<b>237</b>	16,110	16,225	<b>712</b>	21,860	21,975	<b>1,217</b>
10,820	10,935	<b>248</b>						
10,935	11,050	<b>258</b>	16,225	16,340	<b>722</b>	21,975	22,090	<b>1,227</b>
			16,340	16,455	<b>732</b>	22,090	22,205	<b>1,238</b>
11,050	11,165	<b>268</b>	16,455	16,570	<b>743</b>	22,205	22,320	<b>1,248</b>
11,165	11,280	<b>278</b>	16,570	16,685	<b>753</b>	22,320	22,435	<b>1,258</b>
11,280	11,395	<b>288</b>	16,685	16,800	<b>763</b>	22,435	22,550	<b>1,268</b>
11,395	11,510	<b>298</b>	<b>16,800</b>					
11,510	11,625	<b>308</b>	16,800	16,915	<b>773</b>	22,550	22,665	<b>1,278</b>
			16,915	17,030	<b>783</b>	22,665	22,780	<b>1,288</b>
11,625	11,740	<b>318</b>	17,030	17,145	<b>793</b>	22,780	22,895	<b>1,298</b>
11,740	11,855	<b>328</b>	17,145	17,260	<b>803</b>	22,895	23,010	<b>1,308</b>
11,855	11,970	<b>338</b>	17,260	17,375	<b>813</b>	23,010	23,125	<b>1,318</b>
11,970	12,085	<b>349</b>						
12,085	12,200	<b>359</b>	17,375	17,490	<b>823</b>	23,125	23,240	<b>1,328</b>
<b>12,200</b>			17,490	17,605	<b>833</b>	23,240	23,355	<b>1,339</b>
12,200	12,315	<b>369</b>	17,605	17,720	<b>844</b>	23,355	23,470	<b>1,349</b>
12,315	12,430	<b>379</b>	17,720	17,835	<b>854</b>	23,470	23,585	<b>1,359</b>
12,430	12,545	<b>389</b>	17,835	17,950	<b>864</b>	23,585	23,700	<b>1,369</b>
12,545	12,660	<b>399</b>				<b>23,700</b>		
12,660	12,775	<b>409</b>	17,950	18,065	<b>874</b>	23,700	23,815	<b>1,379</b>
			18,065	18,180	<b>884</b>	23,815	23,930	<b>1,389</b>
12,775	12,890	<b>419</b>	18,180	18,295	<b>894</b>	23,930	24,045	<b>1,399</b>
12,890	13,005	<b>429</b>	18,295	18,410	<b>904</b>	24,045	24,160	<b>1,409</b>
13,005	13,120	<b>439</b>	18,410	18,525	<b>914</b>	24,160	24,275	<b>1,419</b>
13,120	13,235	<b>450</b>						
13,235	13,350	<b>460</b>	18,525	18,640	<b>924</b>	24,275	24,390	<b>1,429</b>
			18,640	18,755	<b>934</b>	24,390	24,505	<b>1,440</b>
			18,755	18,870	<b>945</b>	24,505	24,620	<b>1,450</b>
			18,870	18,985	<b>955</b>	24,620	24,680	<b>1,457</b>
			18,985	19,100	<b>965</b>	24,680	or more	<b>1,460</b>



# 2019 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
			<b>500</b>			<b>1,000</b>		
–	.01	<b>0</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>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>	1,450	1,460	<b>1,164</b>
460	470	<b>372</b>	960	970	<b>772</b>	1,460	or more	<b>1,168</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>			