

State of Wisconsin
Department of Revenue

Claiming Homestead Credit

Watch our Understanding the Wisconsin Homestead Credit video

(En Español)

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1. Do I qualify for homestead credit?

To qualify for homestead credit for 2017 you must:

- o Be a legal resident of Wisconsin for all of 2017, from January 1 through December 31.
- o Be 18 years of age or older on December 31, 2017.
- o Have less than \$24,680 in household income for 2017. (See the definition of "household income".)
- o Meet **one** of the following conditions (new for the 2017 claims filed in 2018):
 - You (or your spouse, if married) have earned income during the year.

- You (or your spouse, if married) are disabled. (See definition of "disabled".)
 - You (or your spouse, if married) are 62 years of age or older at the end of 2017.
 - Own or rent your Wisconsin homestead that is subject to Wisconsin property taxes during 2017. (Persons who reside in mobile or manufactured homes or nursing homes that are subject to property taxes may also qualify to file a claim. See the definition of "homestead".)
 - Not be claimed as a dependent on someone else's 2017 federal income tax return. (Note: This limitation does not apply if you were 62 years of age or over on December 31, 2017.)
 - Not have lived for the entire year 2017 in housing that is exempt from property taxes. (Note: Property owned by a municipal housing authority is not considered tax-exempt for homestead credit purposes if that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you should check with your rental manager.)
 - Not, at the time of filing a claim, be living in a nursing home and receiving Title XIX medical assistance.
 - Not be claiming Wisconsin farmland preservation credit for 2017.
 - Not be claiming the veterans and surviving spouses property tax credit on the 2017 real estate taxes.
 - Only one claim may be filed per household (married couple residing together). See the definition of "household."
 - Not be filing a claim on behalf of a person after his or her death.
 - Not have received Wisconsin Works (W2) payments of any amount or county relief payments of \$400 or more for each month of 2017.
- Note:** If you received any amount of a Wisconsin Works (W2) payment in 2017 or county relief payments of \$400 or more for any month in 2017, your property taxes and rent have to be reduced by one-twelfth for each month you received any of these benefits.

2. How do I claim homestead credit?

If you meet all of the qualifications, you must complete a Wisconsin Homestead Credit Claim, Schedule H or Schedule H-EZ, to determine the amount of any benefit available. Please note that you may meet all of the qualifications but still not receive a credit because the credit is based on the relationship of your household income to the amount of your allowable property taxes and/or rent. If you do qualify for a credit, you must submit a copy of your 2017 property tax bill (if you owned and occupied your home) or an original rent certificate signed by your landlord (if you rented your home) along with your Schedule H or H-EZ. The filing deadline for a 2017 claim is April 15, 2022, for most claimants. Do not file your 2017 Schedule H or H-EZ before January 1, 2018.

3. Which form do I use to file my homestead credit claim (Schedule H-EZ or Schedule H)?

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).

- o During 2017 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.
- o You did not become married or divorced during 2017.
- o You (and your spouse, if married) were a legal resident of Wisconsin from January 1 through December 31, 2017.
- o You (and your spouse, if married) did not maintain separate homes during any part of 2017 (including one spouse in a nursing home).
- o Your home was used only for personal purposes while you lived there in 2017 (for example, no rental or business use, or use of a separate unit by others rent free).
- o Your home was located on one acre of land or less.
- o You did not sell your home during 2017.

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

4. **What is the deadline for filing my 2017 homestead credit claim?**

For most claimants, the deadline for filing a 2017 Schedule H or H-EZ is April 15, 2022. If you are a taxpayer with a fiscal taxable year (one ending on a date other than December 31), your deadline for filing Schedule H or H-EZ is 4 years, 3 1/2 months after the end of the fiscal taxable year to which the claim relates.

5. **If I qualify for homestead credit for years prior to 2017, can I file a homestead credit claim for those years?**

Homestead credit claims for prior years can be filed up until the filing deadline for each year's claim:

Claim Year	Filing deadline
2016	April 15, 2021
2015	April 15, 2020
2014	April 15, 2019
2013	April 15, 2018

Note: If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

The deadlines for 2012 and prior year homestead credit claims are past and claims for those years can no longer be filed.

6. **Where can I obtain a homestead credit booklet with forms and instructions?**

You may download or request forms and instructions on the department's website. You may obtain a Wisconsin Homestead Credit booklet from any Department of Revenue office located throughout the state. Forms are also available at many libraries.

7. **Where can I obtain assistance in preparing my homestead credit claim?**

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. VITA income tax assistance is available for:

- o Low to moderate income individuals
- o Individuals with disabilities

- o Non-English speaking individuals
- o Military personnel
- o Senior individuals
- o Individuals who qualify for the homestead credit or the earned income tax credit

To locate a VITA or TCE site:

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

Additionally, if you have a question about your Homestead credit claim:

- o Contact the department's Customer Service Bureau at (608) 266-2772.
- o Email DORHomesteadCredit@wisconsin.gov
- o Phone (608) 266-8641 (Madison)
- o Write to the Wisconsin Department of Revenue Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949
- o For refund inquiries, see filed electronically or filed by paper

8. If my homestead credit is denied or adjusted and I disagree with the denial or adjustment notice, what should I do?

If you disagree with the denial or adjustment notice, you must appeal within 60 days of your receipt of the notice. Your appeal should explain clearly and concisely why you think the department's action is incorrect. Describe each item you feel is incorrect, your reason for the objection, and include any documents you have to support your objection.

Include your tax account number and the tax period of the notice in all correspondence. You must also send a copy of the notice with your appeal when sending it by mail or fax.

You may file an appeal in one of the following ways:

- o Send your appeal to Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison, WI 53708-8906
- o Fax your appeal to (608) 267-0834
- o File your appeal online at My Tax Account.

If no appeal is received within 60 days of receipt of the denial or adjustment notice, the denial or adjustment becomes final and conclusive.

After your appeal is received, it generally takes eight to twelve weeks for you to receive the results of the department's review of your appeal.

9. What should I do if I already filed my Wisconsin income tax return and now want to file my homestead credit claim? What should I attach to my separately filed homestead credit claim?

If you previously filed your Wisconsin income tax return and now wish to file a claim for homestead credit, you should write "Income Tax Return Separately Filed" on the top of your Schedule H or H-EZ. Before mailing your Schedule H or H-EZ, attach the following behind your claim:

- o Your completed 2017 rent certificate(s) and/or a copy of your 2017 property tax bill(s).
- o Other homestead credit notes, schedules, or legal documents.
- o Schedule GL, *Gain or Loss on the Sale of Your Home*, if you sold your principal residence during 2017.

- o Copies of any wage statements, Forms W-2, W-2G, 1099-R, and 1098-T.

Delays to your refund will happen if all the proper documents are not attached to your homestead credit claim.

10. Do I need to include the interest from my funeral trust in household income?

Interest from a funeral trust is taxable income. However, you must determine if the interest income is taxable income for you or for the trust. If it is taxable income for you, the interest income must be included in your taxable income on line 7 or line 8a. If it is taxable income for the trust, you do not need to include the interest income in your household income.

To determine whether the funeral trust interest is taxable income for you or the trust:

- o If the trustee of the trust elects to have the trust treated as a "qualified funeral trust" (QFT) under section 685 of the federal Internal Revenue Code (IRC), the trust is taxed on the interest income generated by the trust. In this case, the interest income is not includable in your taxable income or household income for homestead credit purposes.
- o When an IRC section 685 election has not been made, the interest income from a funeral trust is includable in your taxable income on line 7 or line 8a for homestead credit purposes.

See additional information regarding funeral trust interest at "[☒ Taxability of Funeral Trust Interest](#)" in Wisconsin Tax Bulletin 134 (April 2003, page 5).

11. Do I need to include nontaxable military compensation received from military duty in a combat zone in household income?

All nontaxable military compensation must be included in household income including the military pay excluded from gross taxable income because the services were performed in a combat zone. If you have nontaxable military compensation, you cannot file on Schedule H-EZ. You must file on Schedule H and include the income on line 9h.

12. How do I amend my Schedule H or H-EZ to correct an error made on the original Schedule H or H-EZ?

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

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

If you filed a Schedule H or H-EZ by itself:

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

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

If your amended Schedule H or H-EZ has increased the amount of your homestead credit, you will receive a refund for the additional amount. If your amended Schedule H or H-EZ has decreased the amount of your homestead credit, you will owe the difference between the

amount shown on the amended Schedule H or H-EZ and the amount of homestead credit previously refunded to you. If you owe an additional amount, include your check or money order, made payable to the Wisconsin Department of Revenue.

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

If you also filed Form 1, 1A, or 1NPR along with your Schedule H or H-EZ:

If you filed Form 1 or 1A for tax years 2013 and 2014, your amended Schedule H or H-EZ must be attached to a completed Form 1X. If you filed Form 1NPR for tax years 2013 and 2014, your amended Schedule H must be attached to an amended Form 1NPR. Beginning in tax year 2015, your amended Schedule H or H-EZ should be attached to a completed Form 1, 1A or 1NPR that has been marked as amended (Form 1X will no longer be used). See the instructions for the form that is being amended for information as to how to complete the filing of your amended Schedule H or H-EZ.

Note: If you received a Notice of Adjustment from the Department of Revenue because your homestead credit was adjusted and/or denied and you did not file a written appeal within 60 days of receiving the notice, the determination is final and conclusive. You may not file an amended Schedule H or H-EZ for the same issue(s) the Notice of Adjustment addressed.

FOR MORE INFORMATION PLEASE CONTACT:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

PO Box 8949

Madison WI 53708-8949

Phone: (608) 266-8641

Fax: (608) 267-1030

Email additional questions to DORHomesteadCredit@wisconsin.gov

December 15, 2017

Related Links

- [Claiming Homestead Credit | En Español](#)
- [Definitions | En Español](#)
- [Electronic Filed Claims](#)
- [Paper Filed Claims](#)
- [Property Taxes and Rent Special Situations](#)

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