Wisconsin ∟ homestead credit			Check here if an amended return • 2019
Claimant's social security number	Spouse's social security number		Check below then fill in either the name of the city, village, or town, and the county in which you lived at the end of 2019.
Claimant's legal last name	Claimant's legal first name	M.I.	at the end of 2019.
			City Village Town
Spouse's legal last name	Spouse's legal first name	M.I.	City, village,

ŀ	Cla	mant's legal last name Claimant's legal first name			me		M.I.	at the end o	f 20 <sup>1</sup> 9.			,
	Ola	mant s legal last hame	Claimant's legal first name				IVI.I.		City	V	illage	Town
	Spo	use's legal last name Spouse's legal first name			e		M.I.	City, village, or town			g	
+	Cur	rrent home address (number and street)						Country of				
								County of				
ns.	City	or post office		State	Zip code			Special conditions		(See pa	ge 10.)	
iructic	la	What was your age as of December 31,	2019? (If y	/ou were ι	under 18, y	ou do not	qualify	for homestead	credit for 2	019.) <b>1a</b>	Fill in age	•
SU 0	b	What was your spouse's age as of Deco	ember 31,	2019? .						1b	Fill in age	•
Ě	_	If you and your spouse were under age									Yes	No
0	_	If you and your spouse were not disable	ed, and und	der age 6	2, did you	ı or your s	spouse	e have positiv	e earned			
4 an		income (see page 7) in 2019? (If "No", y										No
sages '	_	Were you a legal resident of Wisconsin									Yes	No
ee ba	-	Were you claimed or will you be claimed (If "Yes" and you were under age 62 on	Decembe	r 31, 201	9, you do	not quali	20191 fy.)		e tax retur	3	Yes	No
95 <b>4</b>	l <u>a</u>	Are you now living in a nursing home? (nursing home name and address	(If "Yes," in	idicate th	ie date yo	u entered	<u> </u>		and t	he _) <b>4a</b>	Yes	No
ırong	b	If "Yes," are you receiving medical assis										No
	5	Did you become married or o	divorced in 2019? (If "Yes," fill in date; see pages 22 and						nd 23.) <b>5</b>	Yes	No	
estions	<u>a</u>	If married for any part of 2019, did you a (If "Yes," see page 21.)	and your s	pouse m	aintain se	parate h	omes	during any pa	rt of the ye	ear? <b>6a</b>	Yes	No
nb.		If you and your spouse maintained sepa									Vaa	
<u>P</u>	_	the other of their marital property incom	ne? (See p	age 21)						6b	res	No
ট Pr		the other of their marital property incomb the numbers like this $\rightarrow 0 1 23 4$ .									OMMAS; N	
	in		56789	7	Not li	ke this -	$\rightarrow \varrho$	7147		NO C	OMMAS; <u>N</u>	O CENTS
	in ous	t numbers like this → 0   23 4	5678° come as li	<b>?</b> isted bel	Not lil	<b>ke this</b> - arried, in	→ <u>Ø</u>	7147 the incomes	of both s	NO Co	OMMAS; <u>N</u> See pages	O CENTS s 10 to 17.
Нс	us	t numbers like this → 0 / 23 4: sehold Income Include all 2019 inc	56789 come as li income ta	isted bel	Not lillow. If many (see par	<b>ke this</b> arried, in ge 11) .	→ <u>&amp;</u>	7147 the incomes	of both s	NO Co	OMMAS; <u>N</u> See pages	O CENTS s 10 to 17.
7 8	us	t numbers like this → 0 / 23 4. sehold Income Include all 2019 inc Wisconsin income from your 2019 in If you or you and your spouse are r	56786 come as li income ta not filing	isted bel ax returr a 2019	Not lillow. If man (see par Wiscons	ke this arried, in ge 11) . sin returr	clude	the incomes n Wisconsin	of both s	NO Copouses.	OMMAS; <u>N</u> See pages	O CENTS s 10 to 17.
7 8	<u>a</u>	t numbers like this → 0 / 23 4 sehold Income Include all 2019 include all	56786 come as li ncome ta not filing	isted bel ax return a 2019	Not lill low. If ma n (see pa Wiscons	ke this arried, in ge 11) . sin returr	clude, fill i	the incomes n Wisconsin	of both s	NO Copouses 7	OMMAS; <u>N</u> See pages	O CENTS s 10 to 1700
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201	9 Schedule H Name		SSN		Page 2 of 4
11 :	a Enter amount from line 10 here			11a	.00
	<b>b</b> Workers' compensation, income continuation, an	d loss of time insurance	(e.g., sick pay)	11b	.00
	${f c}$ Gain from sale of home excluded for federal tax ${f r}$	ourposes (see page 14)		11c	.00
	₫ Other capital gains not taxable (see page 14)			11d	.00
(	Net operating loss carryforward or carryback and	d capital loss carryforwa	rd (see page 14)	11e	.00
1	Income of nonresident spouse or part-year resident sources outside Wisconsin; resident manager's re and nontaxable Native American income	ent reduction; clergy hou	using allowance;	11f	.00
<u>!</u>	<u>g</u> Partner's, LLC member's, and tax-option (S) corp depreciation, Section 179 expense, depletion, am If none was claimed, write "None" on federal Sch	nortization, and intangibl	e drilling costs.	11g	.00
!	$\underline{\mathbf{h}}$ Car or truck depreciation (standard mileage rate)	(see page 15)		11h	.00
	$\underline{\mathbf{i}}$ Other depreciation, Section 179 expense, depleti	on, amortization, and int	angible drilling costs	11i	.00
į	j Disqualified losses (see Schedule 4, page 4)			11j	.00
12	<b>a</b> Subtotal. Add lines 11a through 11j (if less than th	ne total of lines 13, 14a, ar	nd 14c, see page 16)	12a	.00
!	$\underline{\mathbf{b}}$ Number of qualifying dependents. Do not count y	ourself or your spouse (s	see page 16) x \$500 =	12b	.00
9	$\underline{\mathbf{c}}$ Household income. Subtract line 12b from line 12	2a (if \$24,680 or more, n	o credit is allowed)	12c	.00
Та	axes and/or Rent See pages 17 to 19.				
<u>A</u>	Check here if your home was located on more than one	acre of land and was not p	oart of a farm; <b>see Schedul</b>	e 1, page 3	А
<u>B</u>	Check here if your home was located on more than one	acre of land and <b>was</b> part o	of a farm		В
_	Check here if your home was used for other than person				
<u>D</u>	Check here if you received Wisconsin Works (W2) paym	ents or county relief during	2019; see Schedule 3, pa	ge 3	D
<u>13</u>	Homeowners – Net 2019 property taxes on your	homestead, whether pa	id or <b>not</b>	13	.00
<u>14</u>	Renters-Rent from your rent certificate(s), line 8a	(or Shared Living Expense:	s Schedule). See pages 17	to 19.	
	Heat included (8b of rent certificate is "Yes")	14a	.00 x .20 (20%) =	14b	.00
	Heat not included (8b of rent certificate is "No")	14c	.00 x .25 (25%) =	14d	.00
<u>15</u>	Total of lines 13, 14b, and 14d (or amount from line	6 of Schedule 3)		15	.00
	Don't delay your refund. A	Attach all necessary de	ocuments. See page 2	0.	
Cr	edit Computation				
16	Fill in the <b>smaller</b> of (a) amount on line 15 or (b)	\$1,460		16	.00
17	Using the amount on line 12c, fill in the appropria	ate amount from <b>Table</b> A	<b>A</b> (page 24)	17	.00
18	Subtract line 17 from line 16 (if line 17 is more t	:han line 16, fill in 0; no	credit is allowable)	18	.00
<u> 19</u>	Homestead credit – Using the amount on line 18	, fill in the credit from <b>Ta</b>	<b>ble B</b> (page 25)	19	.00
	If filing a Wisconsin income tax return, fill in you or line 64 of Form 1NPR.	r homestead credit (line	19) on line 39 of Form 1		
Und	der penalties of law, I declare this homestead credit claim an	nd all attachments are true, c	correct, and complete to the b	est of my know	ledge and belief.
Sig	in 🚩	se's signature	Date Dayt	ime phone numb	er
Her	re P		(	)	
			For Department Use Only		
W P	PO Box 34 STOP rent certif	e this claim UNLESS a icate or property tax bill g statement) is included.	c		



Schedule   Allowable Taxes - Home on More Than One Acro of Land	_					
was on more than one acre of land and was not part of a farm tax defined on page 7 of the instructions, Claim only the property taxes on one acre of land and the buildings on it.  Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 19) for instructions.  Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.  If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.  Schedule 2 Allowable Taxes/Rent — Home Used Partly for Purposes Other Than Farm or Personal Use  **Complete this schedule if your home stead (as defined on page 7 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2019. Only the personal portion of your property taxes/rent may be claimed.  **Other uses' include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 19) for examples and additional information.  Schedule 3 Taxes/Rent Reduction — Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. How there in 2019, do not complete this schedule if, or any month of 2019, you received Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. How the payments for all 12 months of 2019, do not complete schedule H; you do not qualify for homestead credit.  Example: You received Wisconsin Works (payments of \$400 or more. If the tax was included, fill in 2005 (25), or if heat was not included fill in 2005 (25), or if heat was not included, fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460. 3  Divide line 1 by line	S	chedule 1	Allowable Taxes – Home on More 1	han	One Acre of Land	
a farm (as defined on page 7 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.  Renters: If you whome was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 19) for instructions.  Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.  If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.  Schedule 2 Allowable Taxes/Rent – Home Used Partty for Purposes Other Than Farm or Personal Use  Complete this schedule if your homestead (as defined on page 7 of the instructions) was not part of a farm but was used partly for purposes other than personal use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 19) for examples and additional information.  Schedule 3 Taxes/Rent Reduction — Wisconsin Works (W2) payments of any amount, or b) country fellef payments of \$400 or more. If you crecived a) Wisconsin Works (W2) payments for any month of 2019, you received a) Wisconsin Works (W2) payments for 4 months in 2019. Rent paid for 2019 was \$4,500, and heat was included.  Line  2 20% of rent paid (\$4,500 x. 20) \$900  4 Monthly rent (\$900 * 12) \$ 75  Number of months no Wisconsin Works received \$ 86  Reduced rent (\$75 x 8 months) \$600  In this example, "600" would be filled in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do not fill in on line 15 of Schedule H. Do no		vas on more than one acre of land and was not part of		1	Assessed value of land (from tax bill) $\ \ldots$	11
only the property taxes on one acre of land and the buildings on it.  Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 19) for instructions.  Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.  If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.  Schedule 2   Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use  Complete this schedule if your homestead (as defined on page 7 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2019. Only the personal portion of your property taxes/rent may be claimed.  'Other uses' include part business or rental use where a deduction is allowed or fallowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 19) for examples and additional information.  Schedule 3   Taxes/Rent Reduction — Wisconsin Works (W2) property taxes on your homestead or the amount from line 3 of Schedule 1.  Example: You received Wisconsin Works (w2) apyments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2019, do not complete Schedule H, you do not qualify for homestead credit.  Example: You received Wisconsin Works payments for all careful for the property taxes on your homestead or the amount from line 3 of Schedule 2.  2 Percentage of homesters—If in the net 2019 property taxes on your homestead or the amount from line 3 of Schedule 2.  2 Penters—If heat was not included, fill in 25% (25), of rent from line 8 of Schedule 2.  3 Divide line 1 by line 2 by line 6 (carry the decimal to form Property taxes				2	Number of acres of land	2
Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 19) for instructions.  Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.  If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.  Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use  Complete this schedule if your homestead (as defined on page 7 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2019. Only the personal portion of your property taxes/rent may be claimed.  "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 19) for examples and additional information.  Schedule 3 Taxes/Rent Reduction — Wisconsin Works (W2) or County Relief Recipients  1 Homeowners — fill in the net 2019 property taxes on up to have a provided the provided on the advance of the provided wisconsin Works (W2) payments of \$400 or more. If you received these payments for all 12 months of 2019, do not complete Schedule H, you do not qualify for homestead credit.  Example: You received Wisconsin Works payments for 4 months in 2019. Rent paid for 2019 was \$4,500, and heat was included.  Line  2 20% of rent paid (\$4,500 x .20) \$900  4 Monthly rent (\$900 * 12) \$ 75  5 Number of months no Wisconsin Works received 8  6 Reduced rent (\$75 x 8 months) \$600  In this example, "600" would be filled in on line 15 of formation on line 15 of Schedule H. Do not fill in 50 on the payments of \$400 or more \$600 on the payments of \$600 or more \$600 on	0	nly the prop	perty taxes on one acre of land and the	3	Divide line 1 by line 2	3 .00
Add line 3 and line 4	bı	uildings on i	t.	<u>4</u>		. 00
but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 19) for instructions.  • Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.  • If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.  • Complete this schedule if your home stead (as defined on page 7 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2019. Only the personal portion of your property taxes/ent may be claimed.  • "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 19) for examples and additional information.  Schedule 3 Taxes/Rent Reduction — Wisconsin Works (W2) or received all wisconsin Works (W2) payments of \$400 or more. If you received these payments for 4 months in 2019. Rent paid for 2019 was \$4,500, and heat was included.  Line  2 20% of rent paid (\$4,500 x .20) \$900  4 Monthly rent (\$900 * 12) \$75  5 Number of months no Wisconsin Works received \$8  Reduced rent (\$75 x 8 months) \$600  In this example, *600" would be filled in on line 15 of the schedule H. Do not fill in the sample, *600" would be filled in on line 15 of the schedule H. Do not fill in the sample in the part of a farm but to four property taxes/rent or and line 18 of the spanners of \$400 or more 5  Multiply line 4 by line 6 (carry the decimal to four places) 7  5 Multiply line 8 by line 7. Fill in her and on line 13 of Schedule H. on page 17) 8  Nutliply line 8 by line 7. Fill in her and on line 13 of Schedule 1 (see pargraph 12 taxes/rent or and unit from line 9 of Schedule 1 (see pargraph 3 under "Exceptions: Homeowners and or line 13 of Schedule H. On page 17) 8				_		·
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00	6	Reduced	rent (\$75 x 8 months) \$600	<u>6</u>		
						6 .00



## Schedule 4 Disqualified Losses

Complete this schedule if you had any disqualified losses. Disqualified losses are losses indicated on lines 2-10 below (see the instructions for line 11j on page 15). Disqualified losses are required to be added back to household income for homestead credit purposes. A disqualified loss does not include net gains from the sale or exchange of capital or business assets or net profits. **Enter all amounts as positive numbers.** 

1	If your primary income was from farming, did the farm generate less than \$250,000 in gross receipts in 2019?	1	, Yes	, No
	(if yes, do not complete this schedule. Your net losses do not have to be added back.)			
<u>2</u>	Net business loss from a sole proprietorship	2		.00
3	Net capital loss (Include only current year capital losses on this line. Do not include any capital loss carryforward)	3		.00
4	Net rental real estate and royalty loss	4		.00
<u>5</u>	Net loss from a partnership	5		.00
<u>6</u>	Net loss from a tax-option (S) corporation	6		.00
<u>7</u>	Net loss from a trust or estate	7		.00
8	Net loss from a real estate mortgage investment conduit	8		.00
9	Net loss from the sale of business property (not including losses from involuntary conversions) .	9		.00
10	Net farm loss	10		.00
<u>11</u>	Subtotal (add lines 2 through 10)	11		.00
12	Amount of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs reported on lines 11g, 11h, and 11i which is included on lines 2 through 10 above	12		.00
13	Total (Subtract line 12 from line 11). If zero or less, enter 0 (zero). Fill in here and on line 11j	13		00

## Note | Homeowners Age 65 or Older

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

