



# Homestead Credit

The Homestead Credit is a Wisconsin tax benefit for low and moderate income renters and homeowners. It can lower your state income taxes, and provides cash back if your income is too low to pay taxes. In 2001, over 204,000 tax filers in Wisconsin claimed the Homestead Credit which averaged \$487 per household.

## ELIGIBILITY

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### Am I Eligible?

**THE HOMESTEAD CREDIT** is available to low and moderate income Wisconsin residents. You may be eligible if you meet ALL of the following guidelines:

- You have been a Wisconsin resident for the entire year;
- You are at least 18 years old on December 31, 2004;
- Your income in 2004 is less than \$24,500 AFTER subtracting \$250 for each dependent;
- You own or rent your Wisconsin homestead, and your homestead is not exempt from property taxes. (If you live in public housing ask your rental manager);
- You are not claimed as a dependent on someone else's federal income tax return (unless you were 62 or older by December 31, 2004);
- You are not claiming the farmland preservation credit; and
- You are not living in a nursing home while getting Medicaid when you file.

## BENEFITS

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### How Much Can I Receive?

**THE MAXIMUM** credit is \$1,160. The amount you receive depends on how much income you have and how much you paid in property taxes or rent during the tax year. In the 2001 tax year the average credit was \$487 per household.

## APPLICATION

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### How Do I File For The Credit?

**YOU MUST** complete *Homestead Credit Schedule H or H-EZ*, which can be filed electronically or by paper. If filing by paper, staple Schedule H or H-EZ to your state income tax return Form 1, 1A, or 1NPR. (If using Form 1 or 1NPR remember to include a complete copy of your federal income tax return and all supporting schedules.) You cannot attach a Homestead Credit claim to a Form WI-Z.

- If you are a homeowner, include a copy of your property tax bill.
- If you rent, include the completed rent certificate signed by your landlord.

Mail your homestead credit claim and income tax return to the Wisconsin Department of Revenue, P.O. Box 34, Madison, WI 53786-0001. Only one claim per household. If you are not required to file an income tax return, you can still apply - just send your completed *Homestead Credit Schedule H or H-EZ* to the address above.

**What If My  
Landlord Won't  
Sign My Rent  
Certificate?**

**IF YOU** rent and your landlord won't sign the rent certificate, you should complete lines 1 through 13c on the certificate. If your landlord provided food or services, indicate what items were provided and fill in your estimate of the value of these items on line 12. If no items were provided, fill in "0" on line 12. Write "Landlord Refuses to Sign" at the top of the certificate. Attach the rent certificate with copies of all of your cancelled checks or money order receipts to verify your rent paid during 2004.

**What If I  
Already Filed  
My State Tax  
Return?**

**WRITE AT** the top of Schedule H or H-EZ: "Income Tax Return Separately Filed". Then attach a copy of your Wisconsin income tax return (Form 1, 1A, WI-Z, 1NPR, TeleFile or NetFile Worksheet) including copies of wage statements. (If filing Form 1 or 1NPR attach a complete copy of your federal income tax return and all supporting schedules). Write "Duplicate" at the top of the Wisconsin tax return copy. Mail Schedule H or H-EZ and the duplicate income tax return to the address above. If you think you were eligible in previous years, but did not file, you can amend your state income tax return for up to 4 years after the date it was due.

**Where Can I Get  
More Information?**

**CALL THE** Department of Revenue in Madison at (608) 266-8641 or check the state government listings in the blue pages of your phone book for the nearest Department of Revenue office. You can obtain a Wisconsin Homestead Credit booklet from any Department of Revenue office. Schedule H or H-EZ Forms are also available at many banks and libraries. You may request or download forms and instructions online at [www.dor.state.wi.us](http://www.dor.state.wi.us) or [www.uwex.edu/ces/econ/homestead.html](http://www.uwex.edu/ces/econ/homestead.html)