

# CAUTION:

The 2021 Schedule H may not be filed  
prior to January 1, 2022

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 2021.  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> _____ County of <input type="checkbox"/> _____
Claimant's legal last name	Claimant's legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		
<b>Special conditions</b> <input type="checkbox"/>				(See page 10.)

For questions 1a through 1d, see pages 4 and 10 of the instructions.

- 1a** What was your age as of December 31, 2021? (If you were under 18, you do not qualify for homestead credit for 2021.) **1a** Fill in age
- b** What was your spouse's age as of December 31, 2021? **1b** Fill in age
- c** If you and your spouse were under age 62 as of December 31, 2021, were you or your spouse disabled? **1c**  Yes  No
- d** If you and your spouse were not disabled, and under age 62, did you or your spouse have positive earned income (see page 7) in 2021? (If "No", you do not qualify) **1d**  Yes  No
- 2** Were you a legal resident of Wisconsin from 1-1-21 through 12-31-21? (If "No," you do not qualify.) **2**  Yes  No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2021 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2021, you do not qualify.) **3**  Yes  No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) **4a**  Yes  No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b**  Yes  No
- 5** Did you become  married or  divorced in 2021? (If "Yes," fill in date \_\_\_\_\_; see pages 23 and 24.) **5**  Yes  No
- 6a** If married for any part of 2021, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 22.) **6a**  Yes  No
- b** If you and your spouse maintained separate homes while married during 2021, did either spouse notify the other of their marital property income? (See page 22) **6b**  Yes  No

**Print numbers like this → 0 1 2 3 4 5 6 7 8 9      Not like this → Ø 1 4 7      NO COMMAS; NO CENTS**

**Household Income** Include all 2021 income as listed below. If married, include the incomes of both spouses. See pages 10 to 17.

- 7** Wisconsin income from your 2021 income tax return (see page 11) **7** \_\_\_\_\_ .00
- 8** If you or you and your spouse **are not filing** a 2021 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages \_\_\_\_\_ .00 + Interest \_\_\_\_\_ .00 + Dividends \_\_\_\_\_ .00 = ... **8a** \_\_\_\_\_ .00
- b** Other taxable income. Attach a schedule listing each income item (see page 11) **8b** \_\_\_\_\_ .00
- c** Medical and long-term care insurance subtraction. Enter as a negative number **8c** \_\_\_\_\_ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation. **9a** \_\_\_\_\_ .00
- b** Social security, federal **and** state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 12) **9b** \_\_\_\_\_ .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** \_\_\_\_\_ .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 13) **9d** \_\_\_\_\_ .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 13) **9e** \_\_\_\_\_ .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** \_\_\_\_\_ .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** \_\_\_\_\_ .00
- h** Scholarships, fellowships, grants (see page 13), and military compensation or cash benefits **9h** \_\_\_\_\_ .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** \_\_\_\_\_ .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 14) **9j** \_\_\_\_\_ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** \_\_\_\_\_ .00



<b>11 a</b>	Enter amount from line 10 here	<b>11a</b>	.00
<b>b</b>	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	<b>11b</b>	.00
<b>c</b>	Gain from sale of home excluded for federal tax purposes (see page 14)	<b>11c</b>	.00
<b>d</b>	Other capital gains not taxable (see page 14)	<b>11d</b>	.00
<b>e</b>	Net operating loss carryforward or carryback and capital loss carryforward (see page 14)	<b>11e</b>	.00
<b>f</b>	Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	<b>11f</b>	.00
<b>g</b>	Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	<b>11g</b>	.00
<b>h</b>	Car or truck depreciation (standard mileage rate) (see page 15)	<b>11h</b>	.00
<b>i</b>	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	<b>11i</b>	.00
<b>j</b>	Disqualified losses (see Schedule 4, page 4)	<b>11j</b>	.00
<b>12 a</b>	Subtotal. Add lines 11a through 11j (if less than the total of lines 13, 14a, and 14c, see page 16)	<b>12a</b>	.00
<b>b</b>	Number of qualifying dependents. Do not count yourself or your spouse (see page 16) <u>    </u> x \$500 =	<b>12b</b>	.00
<b>c</b>	Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	<b>12c</b>	.00

**Taxes and/or Rent** See pages 17 to 20.

<b>A</b>	Check here if your home was located on more than one acre of land and <b>was not</b> part of a farm; <b>see Schedule 1, page 3</b>	<b>A</b>	<input type="checkbox"/>
<b>B</b>	Check here if your home was located on more than one acre of land and <b>was</b> part of a farm	<b>B</b>	<input type="checkbox"/>
<b>C</b>	Check here if your home was used for other than personal or farm purposes while you lived there in 2021; <b>see Schedule 2, page 3</b>	<b>C</b>	<input type="checkbox"/>
<b>D</b>	Check here if you received Wisconsin Works (W2) payments or county relief during 2021; <b>see Schedule 3, page 4</b>	<b>D</b>	<input type="checkbox"/>
<b>13</b>	Homeowners – Net <b>2021</b> property taxes on your homestead, whether paid or <b>not</b>	<b>13</b>	.00
<b>14</b>	Renters—Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). <b>See pages 18 to 20.</b>		
	Heat included (8b of rent certificate is "Yes")	<b>14a</b>	.00 x .20 (20%) = <b>14b</b> .00
	Heat not included (8b of rent certificate is "No")	<b>14c</b>	.00 x .25 (25%) = <b>14d</b> .00
<b>15</b>	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	<b>15</b>	.00

**Don't delay your refund. Attach all necessary documents. See page 20.**

**Credit Computation**

<b>16</b>	Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460	<b>16</b>	.00
<b>17</b>	Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 25)	<b>17</b>	.00
<b>18</b>	Subtract line 17 from line 16 ( <b>if line 17 is more than line 16, fill in 0</b> ; no credit is allowable)	<b>18</b>	.00
<b>19</b>	Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 26)	<b>19</b>	.00

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 29 of Form 1 or line 62 of Form 1NPR.

**STOP** DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

**Caution:** Sign the return on page 3



Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Sign here Claimant's signature Date Daytime phone number Wisconsin Identity Protection PIN (7 characters)
Sign here Spouse's signature Date Daytime phone number Wisconsin Identity Protection PIN (7 characters)

Mail to: Wisconsin Department of Revenue PO Box 34 Madison WI 53786-0001

For Department Use Only

C [ ] [ ] [ ] [ ] [ ]

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

Table with 2 columns: Description and Amount. Rows include Assessed value of land, Number of acres, Assessed value of improvements, Net 2021 property taxes, etc.

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

Table with 2 columns: Description and Amount. Rows include Net 2021 property taxes/rent, Percentage of homestead used, etc.



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

Complete this schedule if, for any month of 2021, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2021, do not complete Schedule H; you do not qualify for homestead credit.

**Example:** You received Wisconsin Works payments for 4 months in 2021. Rent paid for 2021 was \$4,500, and heat was included.

**Line**

2	20% of rent paid (\$4,500 x .20) . . . . .	\$900
4	Monthly rent (\$900 ÷ 12) . . . . .	\$ 75
5	Number of months <b>no</b> Wisconsin Works received . . . . .	8
6	Reduced rent (\$75 x 8 months) . . . . .	\$600

In this example, "600" would be filled in on line 15 of Schedule H.

<u>1</u>	Homeowners – fill in the net 2021 property taxes on your homestead or the amount from line 3 of Schedule 2 . . . . .	1	_____	.00
<u>2</u>	Renters – if heat <b>was</b> included, fill in 20% (.20), or if heat <b>was not</b> included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2 . . . . .	2	_____	.00
<u>3</u>	Add line 1 and line 2; fill in the <b>smaller</b> of a) the total of lines 1 and 2, or b) \$1,460 . . . . .	3	_____	.00
<u>4</u>	Divide line 3 by 12. . . . .	4	_____	.00
<u>5</u>	Number of months in 2021 for which you did <b>not</b> receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more . . . . .	5	_____	
<u>6</u>	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 . . . . .	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.**

<u>1</u>	If your primary income was from farming, did the farm generate less than \$250,000 in gross receipts in 2021? . . . . .	1	<input type="checkbox"/> Yes <input type="checkbox"/> 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
<u>3</u>	Net capital loss (Include only current year capital losses on this line. Do not include any capital loss carryforward) . . . . .	3	_____	.00
<u>4</u>	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
<u>8</u>	Net loss from a real estate mortgage investment conduit . . . . .	8	_____	.00
<u>9</u>	Net loss from the sale of business property (not including losses from involuntary conversions) . . . . .	9	_____	.00
<u>10</u>	Net farm loss . . . . .	10	_____	.00
<u>11</u>	Subtotal (add lines 2 through 10) . . . . .	11	_____	.00
<u>12</u>	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
<u>13</u>	Total (Subtract line 12 from line 11). If zero or less, enter 0 (zero). Fill in here and on line 11j of Schedule H . . . . .	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.

