

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100239</b>	E-Filing of Individual Income Tax Returns with Homestead Credit Claims - Information Page

State of Wisconsin  
Department of Revenue

## E-Filing of Individual Income Tax Returns with Homestead Credit Claims

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

Several options to file homestead credit claims electronically are available:


- If you electronically file your 2019 federal and Wisconsin income tax returns, you can file your homestead credit claim electronically with these tax returns. If you do not have a Wisconsin income tax filing requirement, you can file a Schedule H by itself (if your software allows it). See a list of vendor software that supports Schedule H and/or Schedule H-EZ. See a [list](#) of vendor software that supports Schedule H and/or Schedule H-EZ.
- Another option is [WI e-file](#) - if you meet all of the system requirements.

If you have a Wisconsin income tax filing requirement, you may use WI e-file to electronically file your 2019 Wisconsin income tax return and homestead credit claim together. Select Form 1 on the WI e-file selection page and then select Schedule H.

If you do not have a Wisconsin income tax filing requirement, you may use WI e-file to file your homestead credit claim alone. Select Schedule H on the WI e-file selection page.

If you previously filed your Wisconsin income tax return without a homestead credit claim and now wish to claim homestead credit, you may use WI e-file to file your Schedule H. Select Schedule H on the WI e-file selection page.

- In each of the above options, along with the return and/or claim, you must electronically transmit information from the [property tax bill](#) and/or [rent certificate](#), whichever is applicable.

For all electronically filed homestead credit claims,  [Form W-RA, Required Attachments for Electronic Filing](#), along with the required attachment(s), must be submitted (either electronically or by mail) to the department within 48 hours of receiving your Wisconsin acknowledgment.

### General Instructions

See [Online Services](#) for the e-filing options available for individuals. If using tax-preparation software, prepare the federal and Wisconsin income tax returns, or Schedule H by itself if no filing requirement exists and software allows it. If using [WI e-file](#), with a Wisconsin income tax filing

requirement, prepare the Wisconsin income tax return. Then take these additional steps to electronically file a homestead credit claim.

## Prepare the Schedule H or Schedule H-EZ as your software allows

### **Schedule H:**

- Enter the answers to Questions 1 through 6.
- Enter all of the claimant's household income, both taxable and nontaxable.
- Check the A, B, C, and/or D lines above line 13 that apply to the claimant's situation.
  - Line A - Check this line if the claimant's home is located on more than one acre of land and was not part of a farm.
  - Line B - Check this line if the claimant's home was located on more than one acre of land and was part of a farm.
  - Line C - Check this line if the claimant's home was used for purposes other than personal or farm use while the claimant lived there in 2019.
  - Line D - Check this line if the claimant received Wisconsin Works (W2) payments or county relief during 2019.
- If necessary, complete the following schedules:
  - Schedule 1 - Allowable Taxes - Home on More Than One Acre of Land
  - Schedule 2 - Allowable Taxes/Rent - Home Used Partly for Purposes Other Than Farm or Personal Use
  - Schedule 3 - Taxes/Rent Reduction - Wisconsin Works (W2) or County Relief Recipients
  - Schedule 4 - Disqualified Losses
- Continue with Both Schedule H and Schedule H-EZ below.

### **Schedule H-EZ:**

- Enter the answers to Questions 1 through 3.
- Enter all of the claimant's household income, both taxable and nontaxable.
- If the claimant received Wisconsin Works (W2) payments or county relief during 2019, complete the Taxes/Rent Reduction Schedule on the back of the Schedule H-EZ.
- Continue with Both Schedule H and Schedule H-EZ below.

### **Both Schedule H and Schedule H-EZ:**

- Enter the claimant's allowable taxes and/or allowable rent (heat included and/or heat not included).
- Compute the homestead credit using homestead Tables A and B (if your software doesn't compute this for you).

- Enter the allowable credit from Schedule H, line 19, or Schedule H-EZ, line 14, on Form 1, line 39.

**Note:** To file a homestead credit claim electronically, you must also submit the required property tax bill information and/or rent certificate information to the department.

## Property Tax Bill Information

If the claimant owned his or her home during 2019, then the claimant will have allowable property taxes for homestead credit purposes. You must enter all of the following information from the 2019 property tax bill that includes the assessed value of the home:

1. Year on property tax bill (must be 2019).
2. Name of owner(s) as shown on property tax bill (for example, John and Mary Smith, John Smith et al.). See [Common Abbreviations/Acronyms on Property Tax Bills](#).
3. Type of owner. You will need to check one of the following to indicate the legal ownership type:
  - Self and/or spouse (this includes life estate).
  - Self and/or spouse and others. If the claimant owns his or her home with someone other than his or her spouse, you will need to enter:
    - The claimant's ownership percentage during 2019,
    - The amount of 2019 property taxes the claimant paid or will pay, and
    - Whether ALL of the other owners occupied the home during 2019.
  - Trust.
  - Estate.
  - Partnership.
  - Corporation, tax-option (S) corporation, or limited liability company.
  - Other.
4. Address of property.
5. Assessed value of land.
6. Assessed value of improvements.
7. Number of acres of land.
8. Property taxes, excluding special assessments/charges and before first dollar credit and lottery/gaming credit.
9. Sum of first dollar credit and lottery/gaming credit.
10. Net property taxes after sum of first dollar credit and lottery/gaming credit.

**Note:** When entering the property taxes under #8 and #10, enter the property taxes as they appear on the property tax bill. Any reductions necessary for acreage, non-homestead use of the home, or receipt of Wisconsin Works (W2) payments are done on Schedules 1, 2, and/or 3 of the Schedule H or on the Taxes/Rent Reduction Schedule of the Schedule H-EZ. The claimant's ownership share of taxes is accounted for when entering the property tax amount on Schedule H, line 13, or on Schedule H-EZ, line 8.

## Personal Property Tax Bill

If the claimant owned a mobile or manufactured home and received a personal property tax bill, enter the information from the 2019 personal property tax bill. Since a personal property tax bill does not have an assessed value of land, Homestead Notes and Attachments #14 must be checked to indicate that the Property Tax Bill Information is from a personal property tax bill for a mobile or manufactured home.

## Owned Home with Others

If the claimant owned his or her home with others in 2019, the claimant may use only that portion of the net property taxes that reflects the claimant's percentage of ownership, unless one of the following applies:

- If the other owner was the claimant's spouse who lived with the claimant during all of 2019, use all of the net property taxes.
- If the other owner(s) did not live in the home and the claimant paid or will pay all of the property taxes, use the portion of taxes reflecting the claimant's ownership percentage on Schedule H, line 13, or on Schedule H-EZ, line 8 (as taxes), and use the other owner's share of the taxes on Schedule H, line 14c, or on Schedule H-EZ, line 9c (as rent - heat not included).

## Purchased Home During 2019

If the claimant purchased his or her home during 2019, enter the information from the 2019 property tax bill for the property purchased. Also, enter the dates that the claimant physically occupied the purchased home during 2019.

**Note:** When calculating allowable taxes for homestead credit purposes, the claimant is only allowed the 2019 taxes for the time he or she owned and occupied the home.

## Sold Home During 2019

If the claimant sold his or her home during 2019, enter the dates that the claimant physically occupied the sold home during 2019. Also enter the following information from the seller's closing statement:

1. Date the home was sold.
2. Name of seller(s) shown on closing statement.

3. Type of owner. You will need to check one of the following to indicate the claimant's ownership type:

- Self and/or spouse (this includes life estate).
- Self and/or spouse and others. If this box is checked, you will need to enter the following:
  - The claimant's ownership percentage
  - Whether all of the other owners occupied the home during 2019 before it was sold
- Other


4. Address of the home that was sold.

5. Property taxes allocated to the seller(s) on the closing statement.

**Note:** When calculating allowable taxes for homestead credit purposes, the claimant is only allowed the taxes for the time he or she owned and occupied the home. Since the seller generally will not have the actual 2019 property tax bill, use the property taxes allocated on the seller's closing statement to determine the allowable taxes.

If the claimant sold his or her home, you must also enter the following information:

1. Selling price of home - do not include personal property items sold with the home.
2. Expenses of sale (commissions, advertising, attorney fees, etc.).
3. Adjusted basis of home sold (purchase price of home, improvements, etc.).

**Note:**  Schedule GL, *Gain or Loss on the Sale of Your Home*, should be included with Form W-RA if you are using software that does not submit the Schedule GL as part of the electronic return. You must include any gain on the sale of the claimant's home in household income on Schedule H, page 2, line 11c. You cannot file on Schedule H-EZ. You must file on Schedule H.

## Adjoining Property Information


If the claimant has additional property tax bills for property that adjoins the claimant's home property and the name and type of owner(s) is the same as that on the main tax bill, enter the following information from each of the adjoining property tax bill(s):

1. Number of acres of land
2. Assessed value of land
3. Assessed value of improvements
4. Property taxes (without special assessments and/or charges and after first dollar credit)

You may enter up to five adjoining property tax bills. Since the allowable taxes for homestead credit are limited to \$1,460, you only need to enter the data from the tax bills that will add up to \$1,460 of allowable taxes.


**Note:** (1) If the home is located on more than one acre of land and is not part of a farm, you must check the first box above line 13 on Schedule H, page 2, and complete Schedule 1 on Schedule H, page 3. The allowable taxes are limited to the taxes on one acre of land and all improvements on that land. (2) If the home is part of a farm, you must check the second box above line 13 on Schedule H, page 2. The allowable taxes are limited to the taxes on 120 acres of land and all improvements on that land. You cannot file on Schedule H-EZ.

## Rent Certificate Information

If the claimant resided in a rented dwelling during 2019, the claimant must have a completed  rent certificate for each dwelling in which he or she resided. The claimant should complete the Renter's or Claimant's portion. The claimant's landlord or authorized representative's should complete the Landlord's or Authorized Representative's portion and sign the rent certificate.

Enter all of the information from the Renter's portion and the Landlord or Authorized Representative's portion of the rent certificate(s) exactly as it appears on the completed certificate, as your software allows.

Altered rent certificates (whiteouts, erasures, etc.) are void. The claimant should get another "clean" rent certificate from the landlord. If this is not done, check the box: Rent Certificate Altered.

If the landlord will not sign the rent certificate, the claimant should complete the fields above line 1 (including placing a checkmark in the designated area) and lines 1 to 8b. You must attach documents to the  Form W-RA to prove the rent was paid. Acceptable verification may be copies of canceled checks or bank money orders. Only rent that is properly verified can be allowed.

In addition, Homestead Notes and Attachments #18 should be checked.

## Renters' Shared Living Expenses

If line 5 of the rent certificate is 2 or more and each occupant did not pay an equal share of the rent, the claimant must complete the Shared Living Expenses Schedule portion of the rent certificate. Make sure amounts for what each occupant paid for rent, food, utilities, and other expenses are completed.

The claimant must also list the other occupants' complete name(s) in the space provided on the schedule.

You must complete Step 3 of the schedule to compute the allowable rent.



Enter the data exactly as shown on the Shared Living Expenses Schedule.

## Homestead Notes and Attachments

Refer to the homestead credit instructions for when a claimant must provide either a note or a copy of a document when filing a homestead credit claim. Your software should allow you to check all instances that apply to the claim.

## Wisconsin Form W-RA, Required Attachments for Electronic Filing

Within 48 hours of receiving the Wisconsin acknowledgement, you must submit to the department:

1. The  [Form W-RA](#) and
2. All attachments (Forms W-2, W-2G, 1099-R, and 1098-T, original rent certificate(s), property tax bill(s), legal documents, and other required statements) and
3.  [Schedule GL](#), if using electronic software that does not submit the Schedule GL as part of the electronic return.

There are several ways to submit your Form W-RA with the required attachments to the department. You may 1) electronically transmit with [My Tax Account](#), 2) electronically attach (when using [WI e-file](#) or a tax-preparation software that provides the option to electronically attach documents), or 3) mail.

When using the United States Postal Service:

Wisconsin Department of Revenue  
PO Box 8977  
Madison WI 53708-8977

When using a private mail service provider:

MS 1-151  
Wisconsin Department of Revenue  
2135 Rimrock Road  
Madison WI 53713

## Paper Schedule H or Schedule H-EZ Required

You must file a paper Schedule H or Schedule H-EZ if:

- The name of the owner(s) and type of ownership on the property tax bill(s) for the adjoining property is not the same as the name of the owner(s) and type of ownership on the property tax bill that includes the assessed value of the main home.
- The claimant has more than 6 property tax bills. For electronic filing, only 1 tax bill is allowed for the claimant's home and 5 tax bills are allowed for adjoining property.
- The claimant owned and resided in more than one home during the year and the claimant did not sell one of the homes during the year.
- The claimant has more than 4 rent certificates.



## Refund Delays

Refunds may be delayed for one of the following reasons:

- If your return is selected for review. In this case --
  - Possibility of a letter
  - Possibility of an adjustment notice
- If the Form W-RA with all required attachments is not received by the department.

Refer to [Wisconsin Publication 127, Wisconsin Homestead Credit Situations and Solutions](#), to avoid common adjustments to, and letters concerning, homestead credit claims.

Refer to "[Electronically Filed Homestead Credit Information](#)" in Wisconsin Tax Bulletin 153, page 11, to find tips and hints on how to avoid the most common errors that occurred from filing homestead credit claims electronically.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 22, 2019: Sections 71.53, 71.54, and 71.55, Wis. Stats., and secs. Tax 14.01, 14.02, 14.03, 14.04, and 14.05, Wis. Adm. Code.

Laws enacted and in effect after October 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 22, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

## FOR MORE INFORMATION PLEASE CONTACT:

### Homestead Credit Only

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

PO Box 8949

Madison WI 53708-8949

Phone: (608) 266-8641

Fax: (608) 267-1030

Email: [DORHomesteadCredit@wisconsin.gov](mailto:DORHomesteadCredit@wisconsin.gov)

### All Other Electronic Filing Questions

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

Electronic Filing Unit

PO Box 8949

Madison WI 53708-8949

Phone: (608) 266-2772

Fax: (608) 267-1030

Email: [DORElectronicFiling@wisconsin.gov](mailto:DORElectronicFiling@wisconsin.gov)

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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## Related Links

[Electronic Filing](#)  
[Options for](#)  
[Individuals](#)

**General**  
**Instructions**

- [Preparing the Schedule H-EZ or Schedule H](#)
- [Property Tax Bill Information](#)
- [Rent Certificate Information](#)

[Paper Schedule H-EZ or Schedule H Required](#)

[Refund Delays](#)

**Special**  
**Situations**

- [Personal Property Tax Bill](#)
- [Owned Home With Others](#)
- [Common Abbreviations/Acronyms](#)
- [Purchased Home](#)
- [Sold Home](#)
- [Adjoining Property](#)
- [Renters' Shared Living Expenses](#)
- [Homestead Notes and Attachments](#)

[Required Attachments - Form W-RA](#)

Training



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