

**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>.

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.

Document Number	Document Title
100137	Homestead Credit Paper Filed Claims - Common Questions

State of Wisconsin
Department of Revenue

Homestead Credit Paper Filed 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.

Paper Filed Claims

1. Where do I file a homestead credit claim?
2. How can I avoid making errors that cause my homestead credit to be adjusted or delayed?
3. When will I receive my homestead credit?
4. What can I expect if my homestead credit claim is selected for review?
5. What should I attach to my Wisconsin income tax return and Schedule H or H-EZ before mailing them?
6. I do not have a Wisconsin income tax filing requirement. What should I attach to my Schedule H or H-EZ?

1. **Where do I file a homestead credit claim?**

If you file a paper Wisconsin income tax return, you should file your complete homestead credit claim with your income tax return, paper-clipped together. Refer to "How to Assemble" on page 20 of the Schedule H and H-EZ instruction booklet. Be sure your homestead credit claim includes a copy of your 2019 property tax bill (if you owned and occupied your home) or an original rent certificate signed by your landlord (if you rented your home). Mail your homestead credit claim and income tax return to:

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

Separate filing of your income tax return and homestead credit claim could delay your homestead credit refund.


Note: You must attach your homestead credit claim to a Form 1 or 1NPR, if applicable. Include a complete copy of your federal income tax return and all supporting schedules.

If you (or you and your spouse) are not required to file an income tax return, you may file your completed homestead credit claim, including a copy of your 2019 property tax bill (if you owned and occupied your home) or an original rent certificate signed by your landlord (if you rented your home), to:

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

Note: Don't delay your refund. Be sure to attach all proper documents to your homestead credit claim.


2. **How can I avoid making errors that cause my homestead credit to be adjusted or delayed?**

 [Wisconsin Publication 127](#), *Wisconsin Homestead Credit Situations and Solutions*, lists common situations that require special attention and may require additional documentation or explanations when filing a homestead credit claim. For each situation, solutions are given that will help avoid having a homestead credit claim adjusted or a letter sent requesting more information.

3. **When will I receive my homestead credit?**

Processing of your claim may take up to 12 weeks (with or without a Form 1) depending on the time of year you file your claim. It is best to file your income tax return with your Schedule H or H-EZ if you have an income tax filing requirement. Also, it is best to file as early in the year as possible (February or March). Delays will happen if all documents are not attached to your Schedule H or H-EZ. Documents include a copy of your 2019 property tax bill (if you owned and occupied your home), an original rent certificate signed by your landlord (if you rented your home), and a complete copy of your Wisconsin and federal income tax returns, when required.

If a letter is sent to you requesting more information, allow three to four weeks from when you submit the requested information for your claim to complete processing. See [Question 4](#) for additional information.

To avoid having a letter sent to you or having your claim adjusted, you should refer to our  [Publication 127](#), *Wisconsin Homestead Credit Situations and Solutions*.

If it has been less than 12 weeks since you filed your homestead credit claim, please be patient. We are working on all claims to get the refunds out as quickly as possible.

If it has been more than 12 weeks since you submitted your homestead credit claim, or more than 12 weeks since you submitted information requested by this department, you may obtain refund information by email to [Refund Inquiry](#) or through our [website](#). You may also call (608) 266-8100 (Madison) or 1-866-WIS-RFND (1-866-947-7363, toll-free within the U.S. or Canada). **Either way, have your social security number and the dollar amount of your refund available.** If you prefer, you may write to:

Mail Stop 5-77
Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

Please include your tax account number (TAN) or social security number on all correspondence.

4. **What can I expect if my homestead credit claim was selected for review?**

If your homestead credit claim is selected for review and is missing information or documentation, you will receive a letter indicating what information or documentation you need to submit. If you receive such a letter, attach the information or documentation requested to the letter and return the letter in the enclosed self-addressed envelope to:

Revenue Audit Bureau
Wisconsin Department of Revenue
PO Box 8906
Madison WI 53708-8906

Processing of your claim will require three to four weeks after the requested information is received back in this office.

If there is something incorrect with your claim, your claim will be corrected and you will receive an adjustment notice. The notice will show the amounts used to compute your correct homestead credit and the reasons your claim was adjusted. If you disagree with the adjustment made to your claim, you must file a [written appeal](#) within 60 days of receipt of our notice. If no appeal is filed within 60 days of receipt, the adjustment becomes final and conclusive.

5. **What should I attach to my paper-filed Wisconsin income tax return and Schedule H or H-EZ before mailing them?**

Before mailing your Wisconsin income tax return with your Schedule H or H-EZ, you should attach to them:

- Your completed 2019 rent certificate(s) and/or a copy of your 2019 property tax bill(s)
- Other homestead credit notes, schedules, or legal documents

- Schedule GL, *Gain or Loss on the Sale of Your Home*, if you sold your principal residence during 2019
- Other Wisconsin schedules, such as Schedule WD or I
- Your Forms W-2, W-2G, 1099-R, and/or 1098-T
- A copy of your federal income tax return and schedules

Refer to "How to Assemble" on page 20 of the [Schedule H and H-EZ instruction booklet](#).

6. I do not have a Wisconsin income tax filing requirement. What should I attach to my paper-filed Schedule H or H-EZ?

Before mailing your Schedule H or H-EZ, you should attach to it:

- Your completed 2019 rent certificate(s) and/or a copy of your 2019 property tax bill(s)
- Your Forms W-2, W-2G, 1099-R and/or 1098-T
- Other homestead credit notes, schedules, or legal documents
- Schedule GL if you sold your principal residence during 2019

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 21, 2019: Sections 71.03, 71.55 and 71.88, Wis. Stats., and secs. Tax 2.10 and 14.01, Wis. Adm. Code.

Laws enacted and in effect after October 21, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 21, 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 QUESTIONS OR COMMENTS CONTACT:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

PO Box 8949

Madison WI 53708-8949

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Fax: (608) 267-1030

Email additional questions to DORHomesteadCredit@wisconsin.gov

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

Guidance Document Number: 100137

October 21, 2019

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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