

Rent Certificate

Wisconsin Department of Revenue

NOTE: Alterations on lines 1 to 13 or the signature line (whiteouts, erasures, etc.) will void this rent certificate. A rent certificate with an error should be discarded and a new one completed.

2004

Renter (claimant) Complete lines 1 to 5. Then have your landlord fill in lines 6 to 13 and sign.

1 Name _____

2 Social security number _____

3 Address of rental property (property must be in Wisconsin)

4 Time you actually lived here in 2004
 From (mo/day) ____ / ____ / 2004 To (mo/day) ____ / ____ / 2004

5 If your landlord will not sign your rent certificate, check here. →
 Also, complete lines 6 to 13, and see instructions for required attachments.

Landlord Fill in lines 6 to 13 and sign.

6 Name _____

7 Address _____

8 Telephone number _____

9 a Is the rental property (line 3) subject to property taxes?
 Yes No

b If 9a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check this box. →

10a Is this rent certificate for rent of:
 A mobile home? Yes No
 A mobile home site? Yes No

b Mobile home taxes or parking permit fees, or municipal fees you collected from this renter for 2004. \$ _____

11 Fill in lines 11a to 11e based on the period of time this rental unit was occupied **by this renter**. Use the additional columns on lines 11a and 11b only if rent rates changed during the year (see instructions).

a Rent collected **per month** for this rental unit for 2004. \$ _____ \$ _____ \$ _____ \$ _____

b Number of months this rental unit was rented to this renter in 2004. _____

c Total rent collected for this rental unit for 2004. \$ _____

d Number of occupants in this rental unit – **do not count spouse or children under 18.** _____

e This renter's share of total 2004 rent (do not include rent paid for other renters). \$ _____

12 Value of food and services provided by landlord (this renter's share). \$ _____

13a Rent paid for occupancy only – Subtract line 12 from line 11e. \$ _____

b Was heat included in the rent? Yes No

c If a long-term care facility/CBRF/nursing home, check the method used to compute line 13a:
 Standard rate (\$100 per week).
 Percentage formula (fill in percentage) _____%.
 Other method approved by Department of Revenue.

Sign here *I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.*

▶ _____
Signature (by hand) of landlord or authorized representative Date

NEED HELP?

Contact any Department of Revenue office. Check your phone book for local listing.

You may also call:

(608) 266-8641 (Madison)
 (414) 227-4000 (Milwaukee)

REMINDERS FOR RENTERS:

- If line 11d above is 2 or more, see instructions for Shared Living Expenses Schedule.
- Schedule H or H-EZ must be completed and filed with this rent certificate.

Shared Living Expenses Schedule

Step 1: List name(s) of other occupants:

Step 2: List the amount of shared living expenses paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a)	1b)
Food	2a)	2b)
Utilities	3a)	3b)
Other	4a)	4b)
Total	5a)	5b)

Step 3: Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

- Total rent paid (line 1a) 1 _____
- Shared living expenses you paid (line 5b) 2 _____
- Total shared living expenses (line 5a) 3 _____
- Divide line 2 by line 3. Fill in decimal amount 4 X . _____
- Multiply line 1 by line 4 5 _____
- Value of food and services provided by landlord (line 12 above) 6 _____
- Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) ... 7 _____

Rent Certificate Instructions

A rent certificate is used to verify the rent paid to occupy a Wisconsin "homestead" in 2004. A homestead could be a room, apartment, mobile home, house, farm, or nursing home room.

Instructions for Renter (Claimant)

Complete lines 1 to 5. Then give the rent certificate to your landlord to complete lines 6 to 13 and sign. A separate rent certificate must be completed for each homestead you rented in 2004 if used in computing your homestead credit.

Note

If your landlord will not sign your rent certificate, check the box on line 5. Complete lines 6 to 13, and attach copies of each canceled check or money order receipt you have to verify your rent. If you do not have rent receipts, contact the Department of Revenue at (608) 266-8641 for additional instructions.

After you receive the completed rent certificate from your landlord, fill in the allowable amounts from lines 10b and 13a on lines 13, 14a, and 14c of Schedule H (lines 8, 9a and 9c of Schedule H-EZ), as appropriate. **Note:** If line 11d is 2 or more, see "Renter Instructions for Shared Living Expenses Schedule" in the next column.

Attach all rent certificates to one Schedule H or H-EZ. If you claim less than 12 months of rent and/or property taxes, also attach a note explaining where you lived for the balance of 2004.

Instructions for Landlord/Authorized Representative

Fill in a separate rent certificate for each renter (claimant) requesting one for homestead credit. Fill in line 1 if it is not already completed. Fill in lines 6 to 13, sign, and give the completed rent certificate to the renter. **Note:** You may not charge a fee for filling in a rent certificate.

Line 9b If you checked "No" on line 9a, do not complete the rent certificate unless you are a sec. 66.1201 municipal housing authority that makes payments in lieu of property taxes. If this applies to you, check the box on line 9b.

Line 11a Fill in the rent you actually collected per month for this rental unit (apartment, room, one-half of a duplex, etc.) for 2004, for the time this renter occupied it in 2004. Include in the monthly rate any separate amounts the renter paid to you for items such as a garage, parking space, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee). If the monthly rent for this unit changed in 2004, use the extra columns to fill in each monthly rate separately.

Line 11b Fill in the number of months (or partial months) you rented the unit to this renter in 2004. If you filled in more than one amount on line 11a, fill in the number of months or partial months each rate applied. For partial months, fill in the number of days rather than a fraction or a decimal.

Line 11c Fill in the total rent collected for this unit for the period of time the unit was occupied by this renter in 2004 (generally, multiply line 11a by 11b).

Example: You rented this unit for \$300 per month for 7 months and \$325 per month for 5 months. Fill in lines 11a - 11c as follows:

a	Rent collected per month for this rental unit for 2004.	\$ 300	\$ 325	\$ _____	\$ _____
b	Number of months this rental unit was rented to this renter in 2004.	7	5	_____	_____
c	Total rent collected for this rental unit for 2004.	\$ 3,725			

Line 11d Fill in the total number of occupants in this rental unit during the rental period. **Note:** Do not count the renter's spouse or children under age 18 as of December 31, 2004.

Line 11e Fill in this renter's share of the total 2004 rent paid. Do not include rent paid for other renters, or amounts you received directly from a governmental agency (except amounts an agency paid as a claimant's representative payee).

Line 12 Fill in this renter's share of the value of food, medical, and other personal services, including laundry, transportation, counseling, grooming, recreational, and therapeutic services, you provided for this rental unit. Do not include utilities, furnishings, or appliances. If you did not provide any of the items, fill in 0.

Signature Review the rent certificate to be sure that line 1 and each of the lines 6 to 13b (and 13c, if applicable) has an entry. Sign (by hand), date, and return the rent certificate to the renter. Signature stamps, photocopied signatures, etc., are not acceptable.

Renter Instructions for Shared Living Expenses Schedule

Complete this schedule if line 11d shows more than one occupant, and each occupant did not pay an equal share of the rent. You may claim only the portion of rent that reflects the percentage of shared living expenses you paid.

Example: You and your roommate paid shared living expenses as shown below. Your landlord provided services and filled in \$300 as your share on line 12.

Shared Living Expenses		Total Paid by All Occupants		Amount You Paid
Rent	1a)	\$4,800	1b)	\$4,800
Food	2a)	2,400	2b)	1,200
Utilities	3a)	600	3b)	-0-
Other	4a)	200	4b)	-0-
Total	5a)	\$8,000	5b)	\$6,000

Your allowable rent for occupancy only is \$3,300, computed as follows:

1	Total rent paid (line 1a)	1	\$4,800
2	Shared living expenses you paid (line 5b)	2	\$6,000
3	Total shared living expenses (line 5a)	3	\$8,000
4	Divide line 2 by line 3. Fill in decimal amount	4	X .75
5	Multiply line 1 by line 4	5	\$3,600
6	Value of food and services provided by landlord (line 12 above)	6	\$ 300
7	Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ)	7	\$3,300

Schedule

H

Wisconsin homestead credit

Complete form using BLACK INK



2004

Form with fields for Claimant's legal last name, Spouse's legal last name, Home address, City or post office, State, Zip code, Claimant's legal first name and initial, Spouse's legal first name and initial, Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2004., Claimant's social security number, Spouse's social security number, IMPORTANT You must enter your social security number(s).

Questions Questions 1 to 6 must be answered. See page 5.

- 1 a What was your age as of December 31, 2004? (If you were under 18, you do not qualify for homestead credit for 2004.)
b If your spouse was age 65 or over as of December 31, 2004, check box 1b.
2 Were you a legal resident of Wisconsin from 1-1-04 through 12-31-04? (See page 5; if "No," you do not qualify.)
3 Were you claimed or will you be claimed as a dependent on someone else's 2004 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2004, you do not qualify.)
4 a Are you now living in a nursing home? (If "Yes," indicate the date you entered and the nursing home name and address.)
b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.)
5 Did you become married or divorced in 2004? (If "Yes," fill in date; see page 12.)
6 a If married for any part of 2004, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 11.)
b If you and your spouse maintained separate homes while married during 2004, did either spouse notify the other of their marital property income? (See page 11.)

Household Income Include all 2004 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2004 Wisconsin income tax return. If you already filed your tax return, check here. Attach a copy marked "Duplicate." (See page 3, Part C.1, paragraph 3.)
8 If you or you and your spouse are not filing a 2004 Wisconsin income tax return, fill in Wisconsin taxable income on lines 8a and 8b.
a Wages .00 + Interest .00 + Dividends .00 =
b Other taxable income. Attach a schedule listing each income item
9 Nontaxable household income. Do not include amounts filled in on line 7 or 8.
a Unemployment compensation
b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions
c Railroad retirement benefits. Include Medicare premium deductions
d Pensions and annuities, including IRA, Keogh, SEP, and SIMPLE distributions (see page 6)
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6)
f Contributions to IRA, Keogh, SEP, and SIMPLE plans
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds
h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits
i Child support, maintenance payments, and other support money (court ordered)
j Wisconsin Works (W2) payments, county relief, kinship care, and other cash public assistance (see page 6)
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2



11 a	Enter amount from line 10 here	11 a	.00
b	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11 b	.00
c	Gain from sale of home excluded under Section 121	11 c	.00
d	Other capital gains not taxable	11 d	.00
e	Net operating loss carryforward and capital loss carryforward	11 e	.00
f	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	11 f	.00
g	Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, line 28	11 g	.00
h	Car or truck depreciation (standard mileage rate)	11 h	.00
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11 i	.00
12 a	Subtotal. Add lines 11a through 11i	12 a	.00
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 8) . . . x \$250 =	12 b	.00
c	Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) . . .	12 c	.00

Taxes and/or Rent See pages 8 to 10.

- Check here if your home was located on more than one acre of land and **was not** part of a farm; see **Schedule 1, page 3**.
- Check here if your home was located on more than one acre of land and **was** part of a farm.
- Check here if your home was used for purposes other than personal or farm use while you lived there in 2004; see **Schedule 2, page 3**.
- Check here if you received Wisconsin Works (W2) payments or county relief during 2004; see **Schedule 3, page 3**.

13	Homeowners – Net 2004 property taxes on your homestead, whether paid or not	13	.00
14	Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 9 and 10.		
	Heat included (13b of rent certificate is "Yes")	14a	.00 x .20 (20%) = 14 b .00
	Heat not included (13b of rent certificate is "No")	14c	.00 x .25 (25%) = 14 d .00
15	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	.00

Don't delay your refund: ATTACH 2004 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 8.

Credit Computation

16	Fill in the smaller of (a) amount on line 15 or (b) \$1,450	16	.00
17	Using the amount on line 12c, fill in the appropriate amount from Table A (page 13).	17	.00
18	Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable)	18	.00
19	Homestead credit—Using the amount on line 18, fill in the credit from Table B (page 14).	19	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 33 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 69 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

Sign Here 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.

Claimant's signature, date	Spouse's signature	For Department Use Only							
Mail to: Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001	DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.	R	YR	T	D	A	C		
			04						

Name(s) shown on Schedule H	Claimant's social security number
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Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

Schedule 1	Allowable Taxes – Home on More Than One Acre of Land
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- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 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 10) 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.

1 Assessed value of land (from tax bill)	
2 Number of acres of land	
3 Divide line 1 by line 2	
4 Assessed value of improvements (from tax bill)	
5 Add line 3 and line 4	
6 Add line 1 and line 4 (total assessed value)	
7 Divide line 5 by line 6	
8 Net 2004 property taxes (see instructions for line 13 of Schedule H, on pages 8 to 10)	
9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below	

Schedule 2	Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use
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- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2004. 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" (pages 9 and 10) for examples and additional information.

1 Net 2004 property taxes/rent or amount from line 9 of Schedule 1 (see pages 8 and 9)	
2 Percentage of homestead used solely for personal purposes	
3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 (or see line 2) of Schedule 3 below	

Schedule 3	Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients
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Complete this schedule if, for any month of 2004, 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 2004, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2004. Rent paid for 2004 was \$4,500, and heat was included.

<p>Line</p> <p>2 20% of rent paid (\$4,500 x .20) \$900</p> <p>4 Monthly rent (\$900 ÷ 12) \$ 75</p> <p>5 Number of months no Wisconsin Works received 8</p> <p>6 Reduced rent (\$75 x 8 months) \$600</p>	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">1 Homeowners – fill in the net 2004 property taxes on your homestead</td><td style="border-bottom: 1px solid black; width: 100px;"></td></tr> <tr><td style="padding: 2px;">2 Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="padding: 2px;">3 Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,450</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="padding: 2px;">4 Divide line 3 by 12</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="padding: 2px;">5 Number of months in 2004 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="padding: 2px;">6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14</td><td style="border-bottom: 1px solid black;"></td></tr> </table>	1 Homeowners – fill in the net 2004 property taxes on your homestead		2 Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2		3 Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,450		4 Divide line 3 by 12		5 Number of months in 2004 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more		6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14	
1 Homeowners – fill in the net 2004 property taxes on your homestead													
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4 Divide line 3 by 12													
5 Number of months in 2004 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more													
6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14													

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

Note	Homeowners Age 65 or Older – The Property Tax Deferral Loan Program provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison, WI 53701-1728. Do not use this address for homestead credit purposes.
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