

**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.

<b>Document Number</b>	<b>Document Title</b>
<b>100136</b>	Homestead Credit Electronically Filed Claims - Common Questions

State of Wisconsin  
Department of Revenue

## Homestead Credit Electronically 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.**

### Electronically-Filed Claims

1. Can I file my homestead credit claim electronically?
2. If I file my homestead credit claim electronically, how can I avoid making common errors that cause delays?
3. Why should I file electronically?
4. What can I expect if my electronically filed Wisconsin income tax return was selected for review of my homestead credit claim?
5. If I file my homestead credit claim electronically, do I need to submit any paper copies?
6. What is the Wisconsin Form W-RA? What should I attach to the Form W-RA before sending it?
7. If I file my homestead credit claim electronically, how do I attach explanations and notes as requested in the Schedule H and H-EZ Instruction Booklet?

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#### 1. **Can I file my homestead credit claim electronically?**

The following options to file homestead credit claims electronically are available:

- o If you electronically file your 2019 federal and Wisconsin income tax returns, you can file your homestead credit claim electronically together 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 the information concerning e-file software products and off-the-shelf or downloaded software. **Note:** Some low-income taxpayers may qualify for free preparation and filing. Otherwise, you may have a registered tax preparer or tax

practitioner file your federal and Wisconsin returns, including homestead credit, electronically. Refer to the complete instructions on how to prepare your homestead credit claim [electronically](#).

- o Another option is WI e-file. If you meet all of the qualifications, you can use WI e-file to electronically file your 2019 Wisconsin income tax return and homestead credit claim at the same time by selecting Form 1 on the WI e-file selection page.

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

For additional information about this free of charge fill-in-the-form website for filing electronically, go to [WI e-file](#).

See [electronic filing](#) of your homestead credit claim for more information.

## 2. **If I file my homestead credit claim electronically, how can I avoid making common errors that cause delays?**

To avoid making common errors that cause delays, follow the tips and hints at "[Electronically Filed Homestead Credit Information](#)" in Wisconsin Tax Bulletin 153, page 11.

Also, see the instructions on how to prepare your homestead credit claim [electronically](#) and [Publication 127, Wisconsin Homestead Credit Situations and Solutions](#).

## 3. **Why should I file electronically?**

You may receive your homestead credit faster if you file electronically, you choose direct deposit, and your claim is not selected for review.


To avoid delays, you should refer to our [Publication 127, Wisconsin Homestead Credit Situations and Solutions](#). If your electronically filed homestead credit claim is selected for review, see [Question 4](#) for additional information. Once all issues are resolved and you chose direct deposit, a direct deposit of your refund will be made to your bank account. If the direct deposit fails, a paper check will be issued.

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 electronically filed Wisconsin income tax return was selected for review of my homestead credit claim?**

A return or claim selected for review will not be reviewed until the  Form W-RA, Required Attachments for Electronic Filing, and attachments are received. Please wait a minimum of four weeks from the date the Form W-RA was actually submitted before contacting the department.

If the department sends you a letter stating your Form W-RA with required attachments was not received, you should submit them, either by mail or electronically, in response to the letter.

When your Form W-RA with attachments is received, your Wisconsin income tax return, homestead credit claim, and Form W-RA with attachments are reviewed for correctness and completeness. After review, one of the following may happen:



- You may receive a letter requesting additional information or documentation
- Your return may be adjusted based on the information provided
- Your return may be released from review with no adjustment based on the information provided

If your return is adjusted, 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.

If your return was selected for review, and you chose direct deposit, a direct deposit of your refund will be made to your bank account. If the direct deposit fails, a paper check is sent to the address on your return.

#### 5. **If I file my homestead credit claim electronically, do I need to submit any paper copies?**

For all electronically filed homestead credit claims, within 48 hours of receiving the Wisconsin acknowledgement, you must provide the department with the following:

- The  Form W-RA
- All attachments, such as Forms W-2, W-2G, 1099-R, 1098-T, property tax bills, original rent certificates, legal documents, and other required statements. Attach a copy of  Schedule GL, Gain or Loss on the Sale of Your Home, if using electronic software that does not submit the Schedule GL as part of the electronic return.

Don't send a paper copy of the electronically filed income tax return or Schedule H or H-EZ, *Homestead Credit Claim*, as this can cause delays.

#### 6. **What is the Wisconsin Form W-RA? What should I attach to the Form W-RA before submitting it?**

The [Form W-RA](#) is required whenever you electronically file for homestead credit. It should be submitted within 48 hours of receipt of your Wisconsin acknowledgment and should include all required attachments (Forms W-2, W-2G, 1099-R, original 2019 rent certificates, copies of your 2019 property tax bills, legal documents and statements. Attach a copy of [Schedule GL](#) if using electronic software that does not submit the Schedule GL as part of the electronic return).

**Note:** If you are disabled, under the age of 62, and do not have earned income, you must include one of the following to verify that you meet the definition of disabled:

- Physician's Statement – A statement from your physician which states the beginning date of the disability and that you meet the definition of disabled.
- Veteran's Statement – A statement from the Veteran's Administration certifying that the claimant is receiving a disability benefit due to 100 percent disability.
- Social Security Administration Document – A document or copy of a document from the Social Security Administration stating the date the disability began.

There are several ways to submit your Form W-RA and required attachments to the department. You may 1) electronically transmit through [My Tax Account](#), 2) electronically attach it (when using [WI e-File](#) or a tax preparation software that provides the option to electronically attach documents), or 3) mail it. If you choose to mail the form, and are using the United States Postal Service, send it to:

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

Or, if you are using an alternate mail carrier:

Mail Stop 1-151  
Wisconsin Department of Revenue, Mail Opening  
2135 Rimrock Road  
Madison, WI 53713

**Note:** Refunds may not complete processing until we receive the Form W-RA with its required attachments. Be sure it was submitted by one of the methods in the paragraph above.

**7. If I file my homestead credit claim electronically, how do I attach explanations and notes as requested in the Schedule H and H-EZ Instruction Booklet?**

You should use the Homestead Notes and Attachments page provided by your software or within WI e-file and submit the information electronically with your homestead credit claim. Refer to this list of all the instances 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.

**For detailed instructions see:** ["Electronic Filing of Individual Income Tax Returns with Homestead Credit Claims"](#).

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 21, 2019: Sections 71.55, 71.80 and 71.88, Wis. Stats., and sec. Tax 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](mailto:DORHomesteadCredit@wisconsin.gov)

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

Guidance Document Number: 100136

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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