

**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
100133	Homestead Credit - Review - Common Questions

State of Wisconsin
Department of Revenue

Homestead Credit - Review

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.

1. Why do I need a rent certificate or property tax bill?
2. Why is my homestead credit being reviewed?
3. How long does the review take?
4. Tips for completing the review
5. Why was my homestead credit adjusted or denied?

1. **Why do I need a rent certificate or property tax bill?**

A rent certificate or property tax bill is used to verify the amount of rent paid or property tax accrued you are claiming for purposes of homestead credit.

If a copy of the property tax bill is not available, you may use a printout from the county or municipal treasurer or their website. The property tax bill or printout must show the year, owner name(s), assessed value of the land and improvements, legal description or property address and taxes before and after state aids and credits. It must also have lines for special assessments and the lottery and gaming credit.

Your rent certificate must be signed by your landlord. Do not change any of the information on the rent certificate after it is signed. Use a separate rent certificate for each home for which you are claiming homestead credit. If your landlord won't sign your rent certificate, fill in the fields above line 1, as well as lines 1-8b, and attach canceled checks or money order receipts for each month to verify your rent. Any portion not verified will not be allowed.

Note: DO NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

2. **Why is my homestead credit being reviewed?**

We review many tax returns and credit claims to determine whether the homestead tax credit is correct. Being selected for review does not necessarily mean that something is wrong with the credit claimed. All income tax returns and claims, including e-filed and paper, may be selected for additional review.

3. How long does the review take?

In general, processing of your claim will take approximately eight to twelve weeks after we receive all of the requested information. If you don't provide all of the information or if more information is needed, we may contact you again which could delay processing your return.

4. Tips for completing the review

- Provide all of the information we are asking for in the letter
- Send everything at the same time
- Send the information by the deadline in the letter
- Mail or fax information as shown on the letter - we cannot take the information over the phone or email
- If you can't meet the deadline, contact us to ask for more time
- Make a copy of what you send for your records
- After sending the information, allow up to twelve weeks for the review to be completed before contacting us

5. Why was my homestead credit adjusted or denied?

If your homestead credit was adjusted or denied, read the notice you received from the department for an explanation. Credits may be adjusted or denied for many reasons, including that you do not qualify for the credit and you did not provide information we asked for. If you disagree with the adjustment or denial, you must appeal within 60 days of receiving the notice.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 17, 2019: Sections 71.52, 71.55, 71.74 and 71.88, Wis. Stats., and secs. Tax 14.01, 14.04 and 14.05, Wis. Adm. Code.

Laws enacted and in effect after October 17, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 17, 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

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