

**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 |
|------------------------|---|
| 100074 | Individual Income Tax Which Form to File - Common Questions |

State of Wisconsin
Department of Revenue

Individual Income Tax Which Form to File

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. Who must file Form 1?
 2. Who must file Form 1NPR?
 3. Who may file a homestead credit claim?
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1. **Who must file Form 1?**

You must file Form 1 if you meet the following requirements:

- Were a Wisconsin resident all year

2. **Who must file Form 1NPR?**

You must file Form 1NPR if you meet the following requirements:

- Were **domiciled** in another state or country at any time during the year *OR*
- Are married filing a joint return and your spouse was **domiciled** in another state or country at any time during the year.

Your **domicile** is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.

Your domicile, once established, does not change unless all three of the following circumstances occur or exist:

- You intend to abandon your old domicile and take actions consistent with that intent *AND*
- You intend to acquire a new domicile and take actions consistent with that intent *AND*
- You are physically present in the new domicile.

3. **Who may file a homestead credit claim?**

To qualify to file for homestead credit for 2019:

- You must have been a legal resident of Wisconsin for **all** of 2019, from January 1 through December 31.
- You must be 18 years of age or older on December 31, 2019.
- If you are under 62 and not disabled, you must have earned income.
- You cannot be claimed as a dependent on someone else's 2019 federal income tax return. (Note: This limitation does not apply if you were 62 years of age or over on December 31, 2019.)

- o Your household income must have been less than \$24,680 for 2019. See the definition of "household income."
- o You must have been the owner or renter of your Wisconsin homestead during 2019. See the definition of "homestead."
- o You must not have lived for the **entire** year 2019 in housing that is exempt from property taxes. (Note: A municipal housing authority property is not considered tax-exempt for homestead credit purposes if that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you should check with your rental manager.)
- o You must not, at the time of filing a claim, be living in a nursing home **and** receiving Title XIX medical assistance.
- o You must not be claiming Wisconsin farmland preservation credit or the veterans and surviving spouses property tax credit for 2019.
- o Only one claim may be filed per household (married couple residing together). See the definition of "household."
- o No claim may be filed on behalf of a person after his or her death.
- o You must not have received Wisconsin Works (W2) payments of any amount or county relief payments of \$400 or more for **each month** of 2019. (Note: If you received **any** amount of a Wisconsin Works (W2) payment in 2019 **or** county relief payments of \$400 or more for any month in 2019, your property taxes and rent have to be reduced by one-twelfth for **each** month you received any of these benefits. The term "county relief" does not include social security or SSI payments for purposes of determining the one-twelfth reduction.

Note: You need not be a homeowner to qualify. Renters as well as persons who reside in mobile or manufactured homes or nursing homes that are subject to property taxes may also qualify to file a claim.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 8, 2020: Sections 71.01, 71.03, 71.52, 71.53, 71.54 and 71.55, Wis. Stats., and sec. Tax 2.01, Wis. Adm. Code.

Laws enacted and in effect after January 8, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 8, 2020, 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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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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