

CAUTION:

- Schedule H or H-EZ must be completed and filed with this rent certificate
- A 2008 Schedule H or H-EZ may not be filed prior to January 1, 2009



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.

2008

Need an additional rent certificate? Go to www.revenue.wi.gov.

Renter (claimant) Complete lines 1, 3, and 4. Have your landlord fill in lines 6 to 13 and sign, then complete line 2.

1 Name _____

2 Social security number ► _____

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

4 Time you actually lived here in 2008
From (mo./day) ____ / ____ / 2008 To (mo./day) ____ / ____ / 2008

5 If your landlord will not sign your rent certificate, complete lines 6 to 13, attach rent verification (see instructions), and check this box. →

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 or manufactured home? Yes No
A mobile or manufactured home site? Yes No

b Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2008. \$ _____

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). Do not include amounts received directly from a governmental agency.

a Rent collected per month for this rental unit for 2008 \$ _____ \$ _____ \$ _____ \$ _____

b Number of months this rental unit was rented to this renter in 2008 _____

c Total rent collected for this rental unit for 2008 \$ _____

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

e This renter's share of total 2008 rent \$ _____

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

- REMINDERS FOR RENTERS:**
- If line 11d above is 2 or more and each occupant did not pay an equal share of the rent, 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 total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) 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:

- 1 Total rent paid (line 1a) **1** _____
- 2 Shared living expenses you paid (line 5b) **2** _____
- 3 Total shared living expenses (line 5a) **3** _____
- 4 Divide line 2 by line 3. Fill in decimal amount **4** x _____
- 5 Multiply line 1 by line 4. **5** _____
- 6 Value of food and services provided by landlord (line 12 above) **6** _____
- 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** _____

Rent Certificate Instructions

A rent certificate is used to verify the rent paid to occupy a Wisconsin "homestead" in 2008. A homestead could be a room, apartment, mobile or manufactured home, house, farm, or nursing home room.

Instructions for Renter (Claimant)

Complete lines 1, 3, and 4. 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 2008 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 2 and 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 verification of your rent paid, the homestead credit will not be allowed.

After you receive the completed rent certificate from your landlord, complete line 2 and then 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 2008.

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 2008, for the time this renter occupied it in 2008. 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 2008, 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 2008. 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 2008 (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 2008 \$ 300 \$ 325 \$ _____ \$ _____

b Number of months this rental unit was rented to this renter in 2008 7 5 _____

c Total rent collected for this rental unit for 2008 \$ 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, 2008.

Line 11e Fill in this renter's share of the total 2008 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