

Who Must File a Wisconsin Tax Return?

Information on who must file can be found at the Wisconsin Department of Revenue website: <https://www.revenue.wi.gov/pages/faqs/pcs-indreq.aspx>.

The individual income tax filing requirements for Wisconsin residents and nonresidents for 2018 (filed in 2019) are presented in the following chart. A person must file if the gross income (or total gross income of married couple) was:

Filing Status	Age at end of Year	Full-Year Residents
Single	Under age 65	\$11,280 or more
Single	Age 65 or older	\$11,530 or more
Married, joint return	Both spouses under 65	\$20,980 or more
	One spouse 65 or older	\$21,230 or more
	Both spouses 65 or older	\$21,480 or more
Married, filing separate returns	Under age 65	\$10,000 or more
	65 or older	\$10,250 or more
Head of Household	Under age 65	\$14,360 or more
	65 or older	\$14,610 or more

Note: Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include social security benefits or U.S. government interest.

Additional filing requirements

- o **If you (or your spouse) can be claimed as a dependent** on someone else's tax return, you are required to file a Wisconsin return if **either** of the following applies:
 - a. You have gross income of more than \$1,050 and it includes at least \$351 of unearned (non-wage) income, or
 - b. You have gross income (total unearned income and earned income combined) of more than:
 - \$10,580 if single
 - \$19,580 if married filing jointly
 - \$ 9,300 if married filing separately
 - \$13,600 if head of household

Unearned income includes taxable interest, dividends, capital gain distributions, and taxable scholarship and fellowship grants that were not reported on a Form W-2 (wage statement). Earned income includes wages, tips, and taxable scholarship and fellowship grants that were reported to you on a Form W-2.

- o Also, if you owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, medical savings account, health savings account, or Archer medical savings account, you are required to file a tax return.