

**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>100059</b>	Individual Income Tax Filing Requirements - Common Questions

State of Wisconsin  
Department of Revenue

## Individual Income Tax Filing Requirements

**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.**

### (En Español)

1. Am I required to file a Wisconsin individual income tax return?
2. As a nonresident, why am I receiving a notice to file when my income is below the \$2,000 filing requirement?
3. What individual income tax filing requirements exist for deceased individuals?

#### 1. **Am I required to file a Wisconsin individual income tax return?**

The individual income tax filing requirements for Wisconsin residents and nonresidents for 2019 are presented in the chart below. You must file if your gross income (or total gross income of married couple) was:

<b>Filing Status</b>	<b>Age as of the End of Year</b>	<b>Full-Year Residents</b>	<b>Part-Year/ Nonresidents</b>
Single	Under age 65	\$11,560 or more	\$2,000 or more
Single	Age 65 or older	\$11,810 or more	\$2,000 or more
Married filing a joint return	Both spouses under 65	\$21,510 or more	\$2,000 or more
	One spouse 65 or older	\$21,760 or more	\$2,000 or more
	Both spouses 65 or older	\$22,010 or more	\$2,000 or more
Married filing separate returns (each spouse)	Under 65	\$10,250 or more (applies to each spouse individually-must use Form 1)	\$2,000 or more (combined income of both spouses)
	65 or older	\$10,500 or more (applies to each spouse individually-must use Form 1)	\$2,000 or more (combined income of both spouses)
Head of household	Under age 65	\$14,730 or more	\$2,000 or more
	Age 65 or older	\$14,980 or more	\$2,000 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***

- 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 \$1,100 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:
    - \$10,860 if single
    - \$20,110 if married filing jointly
    - \$9,550 if married filing separately
    - \$14,030 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.

- 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.

## **2. As a nonresident, why am I receiving a notice to file when my income is below the \$2,000 filing requirement?**

You are required to file a Wisconsin income tax return if your Wisconsin **gross** income is \$2,000 or more. Gross income means income before deducting expenses. While net income reported to you may be less than \$2,000, gross income may be over that amount, requiring that a Wisconsin income tax return be filed.

Example: Nonresident A receives a Schedule 3K-1 from a Wisconsin partnership reporting rental income of \$1,800. The partnership's gross income is \$500,000 and deductible expenses are \$400,000, resulting in total partnership net income of \$100,000. Nonresident A's ownership percentage in the partnership is 1.8%. Nonresident A's share of partnership gross income is \$9,000, which is above the filing requirement. Nonresident A must file Wisconsin Form 1NPR.

## **3. What filing requirements exist for deceased individuals?**

A final individual income tax return for a taxpayer who died should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of his or her death. For more information, see [Estates and Fiduciaries](#).

## **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, 71.05 and 71.83, Wis. Stats., and 26 U.S. Code § 911.

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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