Filing Requirements

Presented below are the filing requirements for Federal and Wisconsin Tax returns. If your income is below these numbers, you do not have a filing requirement. If you collect social security the computation is a bit more complicated but basically will compare your income plus ½ of the social security against a base amount, if over you have a filing requirement. This is presented as we will start charging a minimum fee to determine whether you have a filing requirement.

Federal

- Single filing status:
  - $15,750 if under age 65
  - $17,750 if age 65 or older
- Married filing jointly:
  - $31,500 if both spouses under age 65
  - $33,100 if one spouse under age 65 and one age 65 or older
  - $34,700 if both spouses age 65 or older
- Married filing separately — $5 for all ages
- Head of household:
  - $23,625 if under age 65
  - $25,625 if age 65 or older
- Qualifying widow(er) with dependent child:
  - $31,500 if under age 65
  - $33,100 if age 65 or older
- Single Dependent
  - Unearned Income over $1,300
  - Earned Income over $15,750
  - Earned income of $15,750 plus $450 of unearned income
- Anyone with earnings from SE of at least $400 must file.
- Anyone with advance payments of premium tax credit. Should have received a Form 1095-A showing the amount of the advanced payments. If not it is available on the marketplace insurance website.
- There are other obscure requirements to file or reasons you would want to besides above. The above are the general requirements.

Social Security

You must determine combined income when social security is present. Combined income is your AGI plus Nontaxable interest plus ½ of the social security benefits. If this is between $25,000 and $34,000 single or $32,000 and $44,000 joint, you likely have a filing requirement.

Wisconsin

- Single filing status:
  - $13,930 if under age 65
  - $14,180 if age 65 or older
- Married filing jointly:
  - $25,890 if both spouses under age 65
  - $26,140 if one spouse under age 65 and one age 65 or older
  - $26,390 if both spouses age 65 or older
- Married filing separately:
  - $12,330 under age 65
  - $12,580 age 65 or older
- Head of household:
  - $17,790 if under age 65
  - $18,040 if age 65 or older
- Single Dependent
  - You have gross income of more than $1,300 and it includes at least $451 of unearned (non-wage) income, or
  - You have gross income (total unearned income and earned income combined) of more than:
    - $13,230 if single
    - $24,490 if married filing jointly
    - $11,630 if married filing separately
    - $17,090 if head of household
- Non-Resident
  - $2,000 gross income or more