

**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
100064	Individual Income Tax Filing Statuses - Common Questions

State of Wisconsin
Department of Revenue

Individual Income Tax Filing Statuses

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. What are Wisconsin's filing statuses, and which one should I use?

1. **What are Wisconsin's filing statuses, and which one should I use?**

Below are the Wisconsin filing statuses. If more than one filing status applies to you, choose the one that will give you the lowest tax.

Single

You are considered single if, on December 31 of the tax year:

- o You were never married, or
- o You were legally separated under a **final** decree of divorce or separate maintenance, or
- o You were widowed before January 1 of the tax year and you did not remarry during the tax year.

Married filing joint return

Most married couples will pay less tax if they file a joint return. You and your spouse may file a joint return if:

- o You were married as of December 31 of the tax year, or
- o Your spouse died during the tax year and you did not remarry during the tax year.

A marriage means a legal union between two persons as a married couple.

A married couple may file a joint return even if only one had income or if they did not live together all year. However, both spouses must sign the return, and both are responsible for any tax due on the joint return. This means that if one spouse does not pay the tax due, the other may have to.

A joint return cannot be filed if you and your spouse have different tax years.

If you file a joint return, you cannot, after the due date of the return, change your mind and file a separate return for that year.

Married filing separate return

You may file a separate return if you were married as of December 31 of the tax year, and you and your spouse do not file a joint return. In most instances, if you file a separate return, you will pay more state tax than if you file jointly. In addition, a number of credits will be limited or unavailable to you if you file using the married filing separate status. For more information, see the Wisconsin [Form 1 Instructions](#).

Head of household

To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household or qualifying widow(er) with dependent child filing status. Use of this filing status is generally restricted to unmarried individuals. However, certain married persons who lived apart from their spouses for the last 6 months of the tax year and who paid over half the cost of keeping up their home that was the main home of their child, stepchild, or foster child for more than half of 2019 may also qualify. See the instructions for your [federal return](#) for complete details.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 11, 2020: Sections 71.01, 71.03 and 71.80, Wis. Stats., and 26 U.S. Code § 2.

Laws enacted and in effect after February 11, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 11, 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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