

Form **3** **Wisconsin Partnership and Recycling Surcharge Return**

2010

For 2010 or taxable year beginning and ending

Complete form using BLACK INK. **Due Date:** 15th day of 4th month following close of taxable year.

DO NOT STAPLE OR BIND

Name _____

Number and Street _____ Suite Number _____

City _____ State _____ ZIP (+ 4 digit suffix if known) _____ **A** Federal Employer ID Number _____

D Check type of entity that is filing this return:

1 General partnership 4 Limited liability company 6 Other (explain below) _____

2 Limited liability partnership 5 Dairy cooperative filing Form 3 solely for purposes of computing and allocating dairy cooperatives credit

3 Limited partnership

B Business Activity (NAICS) Code _____

C State of Formation _____ and Year _____

Enter abbreviation of state in box, or if a foreign country, enter below.

Check if applicable and see instructions:

- E** If you have an extension of time to file, enter the extended due date .
- F** If this is an amended return, include an explanation of the changes.
- G** If the partnership has terminated.
- H** If you are filing a Form 1CNP on behalf of nonresident partners.
- I** If you have related entity expenses and are required to file Schedule RT with this return.
- J** Number of partners ▶ **K** Number of nonresident partners ▶



M1 WI Property _____ .00	N1 WI Payroll _____ .00	O WI Sales _____ .00
M2 Total Co. Property _____ .00	N2 Total Co. Payroll _____ .00	

ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS

Part I Computation of Surcharge – Fill Out ONLY If Partnership Has Gross Receipts of \$4 Million or More

1 Enter the partnership gross receipts from trade or business activities (see instructions)	1	_____	.00
2 Enter the net business income (do not include net farm profit or loss; see instructions)	2	_____	.00
3 Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). This is a required field. If apportionment does not apply, enter "100.0000%." If percentage is from Form 4A-2, check (✓) the space after the arrow ▶ <input type="checkbox"/>	3	_____ . _____ %	
4 Multiply line 2 by line 3. This is Wisconsin net business income	4	_____	.00
5 Enter the greater of \$25 or 0.2% (0.002) of the amount on line 4, but not more than \$9,800. This is your recycling surcharge	5	_____	.00

Amount Due or Refund

6 Estimated recycling surcharge payments and/or payments from Form WT-11	6	_____	.00
7 Withholding from Form W-2G	7	_____	.00
8 Add lines 6 and 7	8	_____	.00
9 Underpayment interest due (from Form 3U, line 18). If you annualized income on Form 3U, check (✓) the space after the arrow ▶ <input type="checkbox"/>	9	_____	.00
10 Amount due. If the total of lines 5 and 9 is larger than line 8, enter amount owed.	10	_____	.00
11 Overpayment. If line 8 is larger than the total of lines 5 and 9, enter amount overpaid	11	_____	.00
12 Enter amount of line 11 you want credited on 2011 estimated surcharge 12 _____			.00
13 Subtract line 12 from line 11. This is your refund 13			.00

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS; NO CENTS

Part II

Schedule 3K – Partners’ Distributive Share Items

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Income (Loss)	① Ordinary business income (loss)	①		①
	② Net rental real estate income (loss) (<i>attach Form 8825</i>) . . .	②		②
	③ Other net rental income (loss) (<i>attach schedule</i>)	③		③
	④ Guaranteed payments	④		④
	⑤ Interest income	⑤		⑤
	⑥ Ordinary dividends	⑥		⑥
	⑦ Royalties	⑦		⑦
	⑧ Net short-term capital gain (loss)	⑧		⑧
	⑨ Net long-term capital gain (loss)	⑨		⑨
	⑩ Net section 1231 gain (loss) (<i>attach Form 4797</i>)	⑩		⑩
	⑪ Other income (loss) (<i>attach schedule</i>)	⑪		⑪
	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Other Deductions	⑫ Section 179 deduction (<i>attach Form 4562</i>)	⑫		⑫
	13 a Contributions			
	b Investment interest expense			
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount			
	⑬ Other deductions (<i>attach schedule</i>)	⑬		⑬
Credits	14 Net earnings (loss) from self employment			
	15 a Manufacturing investment credit			
	b Dairy and livestock farm investment credit			
	c Health Insurance Risk-Sharing Plan assessments credit			
	d Ethanol and biodiesel fuel pump credit			
	e Development zones credit			
	f Development opportunity zone investment credit			
	g Development zone capital investment credit			
	h Economic development tax credit			
	i Technology zone credit			
	j Early stage seed investment credit			
	k Angel investment credit			
	l Supplement to federal historic rehabilitation tax credit			
	m Internet equipment credit			
	n Dairy manufacturing facility investment credit			
	o Dairy cooperatives credit			
	p Meat processing facility investment credit			
	q Enterprise zone jobs credit			
r Film production services credit				



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	_____	_____	_____
	b Adjusted gain or loss	_____	_____	_____
	c Depletion (other than oil and gas)	_____	_____	_____
	d Oil, gas, and geothermal properties – gross income	_____	_____	_____
	e Oil, gas, and geothermal properties – deductions	_____	_____	_____
	f Other AMT items (<i>attach schedule</i>)	_____	_____	_____
Other	18 a Tax-exempt interest income 18 a	_____	_____	a
	b Other tax-exempt income	b	_____	b
	c Nondeductible expenses	c	_____	c
	19 a Distributions of cash and marketable securities 19 a	_____	_____	a
	b Distributions of other property	b	_____	b
	20 a Investment income	_____	_____	_____
	b Investment expenses	_____	_____	_____
	c Other items and amounts (<i>attach schedule</i>)	_____	_____	_____
	21 a Related entity expense addback	_____	_____	a
	b Related entity expense allowable	_____	_____	b
22 Income (loss) (<i>see instructions</i>)	_____	_____	22	
23 Gross income (before deducting expenses) from all activities	_____	_____	23	

Person to contact concerning this return:	Phone #:	Fax #:
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Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of General Partner	Date	Signature of Preparer	Date
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If you are not filing electronically, paper clip (don't staple or bind) a copy of your federal Form 1065, any accompanying schedules, and Schedules 3K-1.

File electronically through the Federal/State E-Filing Program, or

Mail to: Wisconsin Department of Revenue
 If partnership completed Part I. PO Box 8908, Madison, WI 53708-8908
 If partnership only completed Part II PO Box 8965, Madison, WI 53708-8965

