

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

Table with 4 columns: (a) Distributive share items, (b) Federal amount, (c) Adjustment, (d) Amount under Wis. law. Rows include Income (Loss) items 1-11 such as Ordinary business income, Net rental real estate income, etc.

Table with 4 columns: (a) Distributive share items, (b) Federal amount, (c) Adjustment, (d) Amount under Wis. law. Rows include Other Deductions items 12-14 such as Section 179 deduction, Contributions, etc.

Table with 4 columns: (a) Distributive share items, (b) Federal amount, (c) Adjustment, (d) Amount under Wis. law. Rows include Credits items 15-24 such as Manufacturing investment credit, Dairy and livestock farm investment credit, etc.



(a) Distributive share items

(b) Federal amount

(c) Adjustment

(d) Amount under Wis. law

Credits Con't

s	Film production company investment credit	_____	_____	_____
t	Food processing plant and food warehouse investment credit	_____	_____	_____
u	Jobs tax credit	_____	_____	_____
v	Postsecondary education credit	_____	_____	_____
w	Woody biomass harvesting and processing credit	_____	_____	_____
x	Water consumption credit	_____	_____	_____
yy	Tax paid to other states (enter postal abbreviation of state) (1) _____	_____	_____	(1) _____
	(2) _____	_____	_____	(2) _____
	(3) _____	_____	_____	(3) _____
zz	Wisconsin tax withheld	_____	_____	zz _____

Foreign Transactions

16 a	Name of country or U.S. possession	_____	_____	_____
b	Gross income from all sources	_____	_____	_____
c	Gross income sourced at partner level	_____	_____	_____
	<i>Foreign gross income sourced at partnership level:</i>			
d	Passive category	_____	_____	_____
e	General category	_____	_____	_____
f	Other (<i>attach statement</i>)	_____	_____	_____
	<i>Deductions allocated and apportioned at partner level:</i>			
g	Interest expense	_____	_____	_____
h	Other	_____	_____	_____
	<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>			
i	Passive category	_____	_____	_____
j	General category	_____	_____	_____
k	Other (<i>attach statement</i>)	_____	_____	_____
l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	_____	_____	_____
m	Reduction in taxes available for credit (<i>attach statement</i>)	_____	_____	_____
n	Other foreign tax information (<i>attach statement</i>)	_____	_____	_____



	(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	_____	_____	a
	b Related entity expense allowable. b	_____	_____	b
22 Income (loss) (<i>see instructions</i>). 22	_____	_____	22	
23 Gross income (before deducting expenses) from all activities 23	_____	_____	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

