

Form **3** Wisconsin Partnership Return

2018

For 2018 or taxable year beginning and ending

Complete form using BLACK INK. **Due Date:** 15th day of 3rd month following close of taxable year.

Name						FEIN	
Number and Street							Suite Number
City				State	Zip (+ 4 digit suffix if known)	Business Activity (NAICS) Code	
Number of Partners		Number of Nonresident Partners		State of Formation		and Year	
				<input style="width: 100px; height: 20px;" type="text"/>		Enter abbreviation of state in box, or if a foreign country, enter below.	
						Y Y Y Y	

A Check type of entity that is filing this return:

- 1 General partnership
- 2 Limited liability partnership
- 3 Limited partnership
- 4 Limited liability company
- 5 Other (explain) _____



Check if applicable and see instructions:

- B** If you have an extension of time to file, enter the extended due date
- C** If this is an amended return, include an explanation of changes (Include Schedule AR)
- D** If you are filing a Form 1CNP on behalf of nonresident partners
- E** If you have related entity expenses and are required to file Schedule RT with this return
- F** If this is the first return
- G** If this is the final return
- H** If the partnership is the sole owner of any disregarded entities. Prepare and submit Schedule DE with this return

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

<u>1</u> Payments from Form WT-11	1	
<u>2</u> Withholding from Form W-2G	2	
<u>3</u> Amended Return Only – amount previously paid	3	
<u>4</u> Add lines 1 through 3	4	
<u>5</u> Amended Return Only – amount previously refunded	5	
<u>6</u> Overpayment. Subtract line 5 from 4. This is your refund	6	
<u>7</u> Wisconsin property	7	
<u>8</u> Total company property	8	
<u>9</u> Wisconsin payroll	9	
<u>10</u> Total company payroll	10	
<u>11</u> Wisconsin sales	11	
<u>12</u> Total company sales	12	
<u>13</u> Wisconsin apportionment percentage	13 %
<u>14</u> Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the IRS? .. If yes, enclose with your Wisconsin tax return.	14	<input type="checkbox"/> Yes <input type="checkbox"/> No
<u>15</u> Did you purchase any taxable products or services for storage, use, or consumption in Wisconsin without payment of sales or use tax?	15	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Schedule 3K – Partners’ Distributive Share Items

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Income (Loss)	<u>1</u> Ordinary business income (loss) 1	_____	_____	1 _____
	<u>2</u> Net rental real estate income (loss) (attach Form 8825) 2	_____	_____	2 _____
	<u>3</u> Other net rental income (loss) (attach schedule) 3	_____	_____	3 _____
	<u>4</u> Guaranteed payments 4	_____	_____	4 _____
	<u>5</u> Interest income 5	_____	_____	5 _____
	<u>6</u> Ordinary dividends 6	_____	_____	6 _____
	<u>7</u> Royalties 7	_____	_____	7 _____
	<u>8</u> Net short-term capital gain (loss) 8	_____	_____	8 _____
	<u>9</u> Net long-term capital gain (loss) 9	_____	_____	9 _____
	<u>10</u> Net section 1231 gain (loss) (attach Form 4797) 10	_____	_____	10 _____
	<u>11</u> Other income (loss) (attach schedule) 11	_____	_____	11 _____
Other Deductions	<u>12</u> Section 179 deduction (attach Form 4562) 12	_____	_____	12 _____
	13a Contributions 13a	_____	_____	13a _____
	b Investment interest expense . . . 13b	_____	_____	13b _____
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount 13c	_____	_____	13c _____
	d Other deductions (attach schedule) 13d	_____	_____	13d _____
<u>14</u> Net earnings (loss) from self employment 14	_____	_____	_____	
Credits	15a Schedule _____ 15a	_____	_____	15a _____
	b Schedule _____ 15b	_____	_____	15b _____
	c Schedule _____ 15c	_____	_____	15c _____
	d Schedule _____ 15d	_____	_____	15d _____
	e Schedule _____ 15e	_____	_____	15e _____
	f Schedule _____ 15f	_____	_____	15f _____
	g Schedule _____ 15g	_____	_____	15g _____
	h Schedule _____ 15h	_____	_____	15h _____
	i Tax paid to other states (enter postal abbreviation of state) 15i-1 _____ 15i-1 _____ 15i-2 _____ 15i-2 _____ 15i-3 _____ 15i-3 _____	_____	_____	_____
	j Wisconsin tax withheld 15j	_____	_____	15j _____



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Foreign Transactions	16a Name of country or U.S. possession			16a _____
	b Gross income from all sources 16b	_____	_____	16b _____
	c Gross income sourced at partner level 16c	_____	_____	16c _____
	<i>Foreign gross income sourced at partnership level:</i>			
	d Passive category 16d	_____	_____	16d _____
	e General category 16e	_____	_____	16e _____
	f Other (<i>attach statement</i>) 16f	_____	_____	16f _____
	<i>Deductions allocated and apportioned at partner level:</i>			
	g Interest expense 16g	_____	_____	16g _____
	h Other 16h	_____	_____	16h _____
	<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>			
	i Passive category 16i	_____	_____	16i _____
	j General category 16j	_____	_____	16j _____
	k Other (<i>attach statement</i>) 16k	_____	_____	16k _____
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued 16l	_____	_____	16l _____	
m Reduction in taxes available for credit (<i>attach statement</i>) 16m	_____	_____	16m _____	
n Other foreign tax information (<i>attach statement</i>) 16n	_____	_____	16n _____	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	_____	17a _____
	b Adjusted gain or loss 17b	_____	_____	17b _____
	c Depletion (other than oil and gas) 17c	_____	_____	17c _____
	d Oil, gas, and geothermal properties – gross income ... 17d	_____	_____	17d _____
	e Oil, gas, and geothermal properties – deductions 17e	_____	_____	17e _____
	f Other AMT items (<i>attach schedule</i>) 17f	_____	_____	17f _____



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Other	18a Tax-exempt interest income . . .	18a _____	_____	18a _____
	b Other tax-exempt income	18b _____	_____	18b _____
	c Nondeductible expenses	18c _____	_____	18c _____
	19a Distributions of cash and marketable securities	19a _____	_____	19a _____
	b Distributions of other property	19b _____	_____	19b _____
	20a Investment income	20a _____	_____	20a _____
	b Investment expenses	20b _____	_____	20b _____
	c Other items and amounts (attach schedule)			20c _____
	21a Related entity expense addback			21a _____
	b Related entity expense allowable			21b _____
22 Income (loss) (see instructions)	22 _____	_____	22 _____	
23 Gross income (before deducting expenses) from all activities			23 _____	

Third Party Designee Do you want to allow another person to discuss this return with the department? **Yes** Complete the following. **No**

Print Designee's Name ▶ _____ Phone Number ▼ _____ Personal Identification Number (PIN) ▼ _____

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 if approved electronic filing waiver,

Mail to: Wisconsin Department of Revenue
PO Box 8908, Madison, WI 53708-8908



Part III Schedule 3K - Partner's Share of Additions and Subtractions

NO COMMAS; NO CENTS

Additions:

Table with 2 columns: Description and Amount. Rows include: 1 State taxes accrued or paid, 2 Related entity expenses, 3 Expenses related to nontaxable income, 4 Basis, section 179, depreciation, amortization difference, 5 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis, 6 Total additions for certain credits computed (6a-6m), 7 Other additions (7a-7c), 8 Total additions (add lines 1 through 5 and 6m and 7d).

Subtractions:

Table with 2 columns: Description and Amount. Rows include: 9 Related entity expenses eligible for subtraction, 10 Income from related entities whose expenses were disallowed, 11 Basis, section 179, depreciation/amortization of assets, 12 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis, 13 Federal wage credits, 14 Federal research credit expenses, 15 Other subtractions (15a-15c), 16 Total subtractions (add lines 9 through 14 and 15d), 17 Total adjustment. (Subtract line 16 from line 8. See instructions).

