

Form **3** Wisconsin Partnership Return

**2019**

For 2019 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: 50px; height: 20px;" type="text"/>		Enter abbreviation of state in box, or if a foreign country, enter below. _____	
						_____	

**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
- I**  If the partnership is electing to pay tax at the entity level pursuant to s. 71.21(6)(a), Wis. Stats.
- J**  If a lower-tier entity made an election to pay tax at the entity level pursuant to s. 71.21(6)(a), Wis. Stats., (see instructions)

**New**

**New**

Part I ENTER NEGATIVE NUMBERS LIKE THIS → -1000 <u>NOT</u> LIKE THIS → (1000)	NO COMMAS; NO CENTS
<u>1</u> Partnership entity-level tax (Schedule 3-ET, line 21) . . . . .	1 _____
<u>2</u> Amended Return Only – amount previously refunded . . . . .	2 _____
<u>3</u> Interest, penalty, and late fee due (see instructions) . . . . .	3 _____
<u>4</u> Add lines 1 through 3 . . . . .	4 _____
<u>5</u> Wisconsin tax withheld . . . . .	5 _____
<u>6</u> Estimated tax payments less refund from Form 4466W . . . . .	6 _____
<u>7</u> Amended Return Only – amount previously paid . . . . .	7 _____
<u>8</u> Add lines 5 through 7 . . . . .	8 _____
<u>9</u> <b>Amount due.</b> If line 4 is larger than line 8, enter amount owed . . . . .	9 _____
<u>10</u> <b>Overpayment.</b> If line 8 is larger than line 4, enter amount overpaid . . . . .	10 _____
<u>11</u> Enter amount of line 10 you want credited to 2020 estimated tax . . . . .	11 _____
<u>12</u> Subtract line 11 from line 10. <b>This is your refund</b> . . . . .	12 _____

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

- 13** Wisconsin property ..... **13** \_\_\_\_\_
- 14** Total company property ..... **14** \_\_\_\_\_
- 15** Wisconsin payroll ..... **15** \_\_\_\_\_
- 16** Total company payroll ..... **16** \_\_\_\_\_
- 17** Wisconsin sales ..... **17** \_\_\_\_\_
- 18** Total company sales ..... **18** \_\_\_\_\_
- 19** Wisconsin apportionment percentage. Enter the apportionment schedule used: ..... A \_\_\_\_\_  
 If 100% apportionment, check (✓) the space after the arrow. .... ▶  **19** \_\_\_\_\_ %
- 20** Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the IRS? .. **20**  Yes  No  
 If yes, enclose with your Wisconsin tax return.
- 21** Did you purchase any taxable products or services for storage, use, or consumption in Wisconsin without payment of sales or use tax? ..... **21**  Yes  No

**Part II Schedule 3K – Partners’ Distributive Share Items**

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) <b>1</b>	_____	_____	<b>1</b> _____
	<b>2</b> Net rental real estate income (loss) (attach Form 8825) .... <b>2</b>	_____	_____	<b>2</b> _____
	<b>3</b> Other net rental income (loss) (attach schedule) ..... <b>3</b>	_____	_____	<b>3</b> _____
	<b>4</b> Guaranteed payments ..... <b>4</b>	_____	_____	<b>4</b> _____
	<b>5</b> Interest income ..... <b>5</b>	_____	_____	<b>5</b> _____
	<b>6</b> Ordinary dividends ..... <b>6</b>	_____	_____	<b>6</b> _____
	<b>7</b> Royalties ..... <b>7</b>	_____	_____	<b>7</b> _____
	<b>8</b> Net short-term capital gain (loss) <b>8</b>	_____	_____	<b>8</b> _____
	<b>9</b> Net long-term capital gain (loss) <b>9</b>	_____	_____	<b>9</b> _____
	<b>10</b> Net section 1231 gain (loss) (attach Form 4797) ..... <b>10</b>	_____	_____	<b>10</b> _____
	<b>11</b> Other income (loss) (attach schedule) ..... <b>11</b>	_____	_____	<b>11</b> _____
<b>Other Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562) ..... <b>12</b>	_____	_____	<b>12</b> _____
	<b>13a</b> Contributions ..... <b>13a</b>	_____	_____	<b>13a</b> _____
	<b>b</b> Investment interest expense .. <b>13b</b>	_____	_____	<b>13b</b> _____
	<b>c</b> Section 59(e)(2) expenditures (1) Type _____ (2) Amount ..... <b>13c</b>	_____	_____	<b>13c</b> _____
	<b>d</b> Other deductions (attach schedule) ..... <b>13d</b>	_____	_____	<b>13d</b> _____
<b>14</b> Net earnings (loss) from self employment ..... <b>14</b>	_____	_____	<b>14</b> _____	



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Credits</b>	<b>15a</b> Schedule _____			<b>15a</b> _____
	<b>b</b> Schedule _____			<b>15b</b> _____
	<b>c</b> Schedule _____			<b>15c</b> _____
	<b>d</b> Schedule _____			<b>15d</b> _____
	<b>e</b> Schedule _____			<b>15e</b> _____
	<b>f</b> Schedule _____			<b>15f</b> _____
	<b>g</b> Schedule _____			<b>15g</b> _____
	<b>h</b> Schedule _____			<b>15h</b> _____
	<b>i</b> Tax paid to other states (enter postal abbreviation of state) . . .	<b>15i-1</b> _____		<b>15i-1</b> _____
		<b>15i-2</b> _____		<b>15i-2</b> _____
		<b>15i-3</b> _____		<b>15i-3</b> _____
<b>j</b> Wisconsin tax withheld . . . . .			<b>15j</b> _____	
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession . . . . .			<b>16a</b> _____
	<b>b</b> Gross income from all sources	<b>16b</b> _____		<b>16b</b> _____
	<b>c</b> Gross income sourced at partner level . . . . .	<b>16c</b> _____		<b>16c</b> _____
	<i>Foreign gross income sourced at partnership level:</i>			
	<b>d</b> Passive category . . . . .	<b>16d</b> _____		<b>16d</b> _____
	<b>e</b> General category . . . . .	<b>16e</b> _____		<b>16e</b> _____
	<b>f</b> Other ( <i>attach statement</i> ) . . . . .	<b>16f</b> _____		<b>16f</b> _____
	<i>Deductions allocated and apportioned at partner level:</i>			
	<b>g</b> Interest expense . . . . .	<b>16g</b> _____		<b>16g</b> _____
	<b>h</b> Other . . . . .	<b>16h</b> _____		<b>16h</b> _____
	<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>			
	<b>i</b> Passive category . . . . .	<b>16i</b> _____		<b>16i</b> _____
	<b>j</b> General category . . . . .	<b>16j</b> _____		<b>16j</b> _____
	<b>k</b> Other ( <i>attach statement</i> ) . . . . .	<b>16k</b> _____		<b>16k</b> _____
	<b>l</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>16l</b> _____		<b>16l</b> _____
<b>m</b> Reduction in taxes available for credit ( <i>attach statement</i> ) . . . . .	<b>16m</b> _____		<b>16m</b> _____	
<b>n</b> Other foreign tax information ( <i>attach statement</i> ) . . . . .	<b>16n</b> _____		<b>16n</b> _____	



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

**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 Line Number. 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: a Business development credit, b Community rehabilitation program credit, c Development zones credits, d Economic development tax credit, e Electronics and information technology manufacturing zone credit, f Employee college saving account contribution credit, g Enterprise zone jobs credit, h Jobs tax credit, i Manufacturing and agriculture credit (computed in 2018), j Manufacturing investment credit, k Research credits, l Technology zone credit, m Total credits (add lines 6a through 6l), 7 Other additions: a, b, c, d Total other additions (add lines 7a through 7c), 8 Total additions (add lines 1 through 5 and 6m and 7d)

Subtractions:

Table with 2 columns: Description and Line Number. Rows include: 9 Related entity expenses eligible for subtraction (from Schedule RT, Part II), 10 Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return), 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: a, b, c, d Total other subtractions (add lines 15a through 15c), 16 Total subtractions (add lines 9 through 14 and 15d), 17 Total adjustment. (Subtract line 16 from line 8)

