

Form **3** **Wisconsin Partnership Return****2020**For calendar year 2020 or tax year beginning and ending **This form must be filed ELECTRONICALLY****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		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
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)
K ☐ If IRS adjustments became final during the year. Enter year(s) reviewed K1 _____
Enter year(s) adjusted K2 _____

Were imputed underpayments from the partnership adjustments assessed to the partnership? ☐ Y ☐ N**Part I**

1	Partnership entity-level tax (Schedule 3-ET, line 21)	1	_____
2	Amended Return Only – amount previously refunded	2	_____
3	Interest, penalty, and late fee due (see instructions). If you annualized check (✓) the box . ▶ <input type="checkbox"/>	3	_____
4	Add lines 1 through 3	4	_____
5	Wisconsin tax withheld	5	_____
6	Estimated tax payments less refund from Form 4466W	6	_____
7	Amended Return Only – amount previously paid	7	_____
8	Add lines 5 through 7	8	_____
9	Amount due. If line 4 is larger than line 8, enter amount owed	9	_____
10	Overpayment. If line 8 is larger than line 4, enter amount overpaid	10	_____
11	Enter amount of line 10 you want credited to 2021 estimated tax	11	_____
12	Subtract line 11 from line 10. This is your refund	12	_____

- 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 _____ **19** _____ . _____ %
- If 100% apportionment, check (✓) the space after the arrow ▶ _____
- If using separate accounting, check (✓) the space after the arrow ▶ _____
- 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
- 22** City and state where books and records are located for audit purposes: _____
- 23** List the locations of the partnerships Wisconsin operations: _____

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) (attach Form 8825) 2	_____	_____	2 _____
	3 Other net rental income (loss) (attach schedule) 3	_____	_____	3 _____
	4 Guaranteed payments:			
	a Services 4a	_____	_____	4a _____
	b Capital 4b	_____	_____	4b _____
	c Total (add lines 4a and 4b) . 4c	_____	_____	4c _____
	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) (attach Form 4797) 10	_____	_____	10 _____	
11 Other income (loss) (attach schedule) 11	_____	_____	11 _____	
Other Deductions	12 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 sch.) 13d	_____	_____	13d _____	

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
14	Net earnings (loss) from self employment 14			
15	Wisconsin credits:			
Credits	a Schedule _____		15a	
	b Schedule _____		15b	
	c Schedule _____		15c	
	d Schedule _____		15d	
	e Schedule _____		15e	
	f Schedule _____		15f	
	g Schedule _____		15g	
	h Schedule _____		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		
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 (attach statement) 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 (attach statement) 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 (attach statement) 16m		16m	
	n Other foreign tax information (attach statement) 16n		16n	

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Alternative Minimum Tax (AMT) items	17a Post-1986 depreciation adjustment 17a			
	b Adjusted gain or loss 17b			
	c Depletion (other than oil and gas) 17c			
	d Oil, gas, and geothermal properties – gross income . . . 17d			
	e Oil, gas, and geothermal properties – deductions 17e			
	f Other AMT items (attach schedule) 17f			
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			20c
	21a Related entity expense addback 21a			21a
	b Related entity expense allowable 21b			21b
	22 Income (loss) (see instructions) 22			22
23 Gross income (before deducting expenses) from all activities 23			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 #:

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

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

1	State taxes accrued or paid	1	
2	Related entity expenses (from Schedule RT, Part I)	2	
3	Expenses related to nontaxable income	3	
4	Section 179, depreciation, amortization difference (<i>attach schedule</i>)	4	
5	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (<i>attach schedule</i>)	5	
6	Total additions for certain credits computed:		
a	Business development credit	6a	
b	Community rehabilitation program credit	6b	
c	Development zones credits	6c	
d	Economic development tax credit	6d	
e	Electronics and information technology manufacturing zone credit	6e	
f	Employee college saving account contribution credit	6f	
g	Enterprise zone jobs credit	6g	
h	Jobs tax credit	6h	
i	Manufacturing and agriculture credit (computed in 2019)	6i	
j	Manufacturing investment credit	6j	
k	Research credits	6k	
l	Total credits (add lines 6a through 6k)	6l	
7	Other additions:		
a		7a	
b		7b	
c		7c	
d	Total other additions (add lines 7a through 7c)	7d	
8	Total additions (add lines 1 through 5 and 6l and 7d)	8	

Subtractions:

9	Related entity expenses eligible for subtraction (from Schedule RT, Part II)	9	
10	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)	10	
11	Section 179, depreciation/amortization of assets (<i>attach schedule</i>)	11	
12	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (<i>attach schedule</i>)	12	
13	Federal wage credits	13	
14	Federal research credit expenses	14	
15	Other subtractions:		
a		15a	
b		15b	
c		15c	
d	Total other subtractions (add lines 15a through 15c)	15d	
16	Total subtractions (add lines 9 through 14 and 15d)	16	
17	Total adjustment (subtract line 16 from line 8)	17	