

Form **3** *Wisconsin Partnership Return*

2021

For calendar year 2021 or tax year beginning and ending

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 type="text"/> Enter abbreviation of state in box, or if a foreign country, enter below.		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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? Yes No
- L If the partnership is electing to claim a credit under s. 71.07 (3q)(c)1.b., (3w)(c)2.b., and/or (3y)(c)1.b., Wis. Stats., at the entity level. Attach the appropriate Schedule JT, EC, and/or BD, and include the amount of the credit(s) on line 8.

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	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 (see instructions)	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 2022 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 partnership's 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 sch.) ... 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 _____
14 Net earnings (loss) from self employment 14 _____			_____	

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Credits	15 Wisconsin 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 (<i>postal abbrev.</i>)	15i-1 _____ 15i-2 _____ 15i-3 _____		15i-1 _____ 15i-2 _____ 15i-3 _____
	j Wisconsin tax withheld			15j _____
International Transactions	16 If you are reporting items of international tax relevance, check this box and attach federal Schedule K-2 (Form 1065) to your return (<i>see instructions</i>)			16 <input type="checkbox"/>
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 (<i>attach sch.</i>)	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 (<i>attach sch.</i>)	20c _____		20c _____
	21 Foreign taxes paid or accrued	21 _____		21 _____
	22a Related entity expense addback	22a _____		22a _____
	b Related entity expense allowable	22b _____		22b _____
23 Income (loss) (<i>see instructions</i>)	23 _____		23 _____	
24 Gross income (before deducting expenses) from all activities	24 _____		24 _____	

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 <input type="text"/>	Date <input type="text"/>	Signature of Preparer <input type="text"/>	Date <input type="text"/>
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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 2020)	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	_____