**Schedule 3-ET**

Entity–Level Tax Computation

Include with Wisconsin Form 3

<table>
<thead>
<tr>
<th>Income:</th>
<th>(a) Distributive Share Items</th>
<th>(b) Residents</th>
<th>(c) Nonresidents</th>
<th>(d) Entity–Level Adjustments</th>
<th>(e) Total (columns b+c+d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ordinary business income (loss)</td>
<td>1</td>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Net rental real estate income (loss)</td>
<td>2</td>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Other net rental income (loss)</td>
<td>3</td>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Guaranteed payments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Services</td>
<td>4a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Capital</td>
<td>4b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Total (add lines 4a and 4b)</td>
<td>4c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Interest income</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Ordinary dividends</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Royalties</td>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Net short-term capital gain (loss)</td>
<td>8</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>9</td>
<td>Net long-term capital gain (loss)</td>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Net section 1231 gain (loss)</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Other income (loss):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>11a</td>
<td></td>
<td></td>
<td></td>
<td>11a</td>
</tr>
<tr>
<td>b</td>
<td>11b</td>
<td></td>
<td></td>
<td></td>
<td>11b</td>
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<tr>
<td>c</td>
<td>11c</td>
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<td></td>
<td></td>
<td>11c</td>
</tr>
<tr>
<td>12</td>
<td>Total income (loss)</td>
<td>12</td>
<td></td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

**Deductions:**

| 13 | Section 179 deduction | 13 |                  |                             |
| 14 | Investment interest expense | 14 |                  |                             |
| 15 | Section 59(e)(2) expenditures | 15 |                  |                             |

| 16 | Other deductions: |              |                  |                             |
| a | 16a |                  |                  |                             | 16a                       |
| b | 16b |                  |                  |                             | 16b                       |
| c | 16c |                  |                  |                             | 16c                       |

| 17 | Total deductions | 17 |                  |                             |

**Tax:**

| 18 | Taxable income (loss). Subtract line 17 from line 12 | 18 |                  |
| 19 | Multiply line 18 by 7.9% (0.079). If line 18 is less than zero, fill in 0 | 19 |                  |
| 20 | Enter credit for net tax paid to another state from Schedule ET-OS, line 22 | 20 |                  |
| 21 | Subtract line 20 from line 19. If line 20 is larger than line 19, fill in 0. Enter on Form 3, page 1 | 21 |                  |