

Form **3** *Wisconsin Partnership Return*

2023

For calendar year 2023 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
		Enter abbreviation of state in box, or if a foreign country, enter below.	Y Y Y Y
			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 Schedule AR, *Explanation of Amended Return*
 - D If you are filing a Form 1CNP on behalf of nonresident partners. **Note:** A separately filed Form PW-1 may also be required.
 - 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 1 _____
 Enter year(s) adjusted 2 _____
- 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.
 - M If the partnership reorganized during the tax year, enter type of reorganization (see instructions) _____

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 2024 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, include 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 Cash contributions 13a	_____	_____	13a _____
	b Noncash contributions 13b	_____	_____	13b _____
	c Investment interest expense 13c	_____	_____	13c _____
	d Section 59(e)(2) expenditures (1) Type _____ (2) Amount 13d	_____	_____	13d _____
	e Other deductions (attach sch.) . . . 13e	_____	_____	13e _____
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 (postal abbv.) 15i-1 _____			15i-1 _____
	15i-2 _____			15i-2 _____
15i-3 _____			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 (see instructions) _____			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 (attach sch.) 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 sch.) 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) (see instructions) 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 (attach schedule) 4 _____
- 5 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule) 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 2022) 6i _____
 - j Reserved for future use 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 include with your return) 10 _____
- 11 Section 179, depreciation/amortization of assets (attach schedule) 11 _____
- 12 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule) 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 _____

Pass-Through Entity Representative

Representative's Name (see instructions)		Contact's Name (see instructions)	
Email Address		Phone Number	
Mailing Address		Apt.	
City	State	Zip Code	