

2024 Wisconsin Form 3-ES Instructions – Partnership Estimated Tax

Purpose of Form

For taxable years that begin in 2023, Partnerships, including limited liability companies treated as partnerships, use the 2024 [Form 3-ES, Wisconsin Partnership Estimated Tax Voucher](https://www.revenue.wi.gov/Pages/OnlineServices/voucher-3-es.aspx), on the department's website at <https://www.revenue.wi.gov/Pages/OnlineServices/voucher-3-es.aspx> to submit a paper check for partnership estimated tax payments. **Note:** For electronic payment options, visit the department's website at <https://www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx>.

Federal Employer Identification Number

Enter the partnership's federal employer identification number (EIN). If the partnership has not yet applied for a federal EIN, it may do so by filing federal Form SS-4 with the Internal Revenue Service, calling (800) 829-4933, or applying online at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>.

Who Must Pay Estimated Tax

If a partnership makes the election under sec. [71.21\(6\)\(a\)](#), Wis. Stats, to pay tax at the entity level in Wisconsin, the partnership must submit estimated tax installment payments unless an exception under sec. [71.09\(11\)](#), Wis. Stats., applies.

When to Pay Estimated Tax

In general, the first estimated tax payment is due the 15th day of the 4th month of the taxable year and is equal to 1/4 of the total estimated tax due (1/4 of the amount on line 6 of Schedule A (later in these instructions)).

In some situations, such as an increase in income, a partnership may meet the estimated tax filing requirement during the taxable year and be required to make the first estimated tax payment after the 15th day of the 4th month. The payment amounts and due dates for a calendar-year partnership that first meets the estimated tax filing requirements after March 31 are as follows:

Date Filing Requirement Met	Payment Due Date	Amount of Estimated Tax Due
After March 31 and before June 1	June 17, 2024	50-percent of the estimated tax
After May 31 and before September 1	September 16, 2024	75-percent of the estimated tax
After August 31	January 15, 2025	100-percent of the estimated tax

Exceptions to this general rule are as follows:

- If at least two-thirds of partnership gross income for 2023 or 2024 is from farming or fishing, the partnership may
 - Pay its 2024 estimated tax by January 15, 2025, or
 - File its 2024 tax return on or before March 3, 2025, and pay the total amount due. In this case, the partnership does not need to make estimated tax payments for 2024.
- Partnerships filing returns on a fiscal year basis have an estimated tax payment due date on the 15th day of the 4th, 6th, and 9th months of the partnership's current fiscal year, and the 1st month of the following fiscal year. **Note:** If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

Short Taxable Year

No estimated tax installment is required if the short taxable year is a period of 1 month or less. If the short taxable year is more than 1 month, installments are due as shown:

Number of Months in Short Taxable Year	Number of Required Installments	Installment Due Dates
2-3	1	D
4-6	2	A and D
7-9	3	A, B and D
10-11	4	A, B, C and D

A = the 15th day of the 4th month of the taxable year

B = the 15th day of the 6th month of the taxable year

C = the 15th day of the 9th month of the taxable year

D = the 15th day of the 1st month after the end of the taxable year

New Partnerships

The first return filed by a partnership is considered to cover an entire 12-month period for purposes of determining estimated tax installment due dates, even though the partnership's first year of Wisconsin operations may cover less than 12 months.

The portion of the estimated tax due for each payment period varies, depending on the number of installments required. If 3 installments are required, 1/2 of the estimated tax is due for the first installment and 1/4 is due for each of the 2 remaining installments.

For example, a new partnership, which begins operations in Wisconsin on April 1, 2024, and which elects to file returns on a calendar-year basis, is required to make 3 installment payments due June 17, 2024, September 16, 2024, and January 15, 2025. If the new partnership's 2024 estimated tax is \$4,000, \$2,000 would be due June 17, 2024, and \$1,000 would be payable for each of the installments due September 16, 2024, and January 15, 2025.

Amended Installments

If the original estimate of tax liability is materially altered, the partnership should amend remaining installment payments to reflect the change in estimated tax liability. Complete column B of Schedule A (later in these instructions) to compute the partnership's amended estimated tax and Schedule C (later in these instructions) to compute the partnership's amended installments due.

Determine the amount to enter on Schedule C (later in these instructions), line 5, as follows:

- If all 4 installments are being amended, enter 1/4 of line 3 of Schedule C, for all 4 periods
- If only the last 3 installments are being amended, enter 1/2 of line 3 of Schedule C, on line 5 for the first amended installment and 1/4 for each of the last 2 installments
- If only the last 2 installments are being amended, enter 3/4 of line 3 of Schedule C, for the first amended installment and 1/4 for the last installment
- If only the last installment is being amended, enter all of line 3 of Schedule C, on line 5

Interest on Underpayment of Estimated Tax

If a required installment is not paid by its due date, 12% annual interest may be imposed. The interest is computed on the amount of underpayment of each installment for the period of the underpayment. Use [Schedule U, Underpayment of Estimated Tax By Individuals, Partnerships, and Fiduciaries](#), to determine the amount of any underpayment interest.

The period of the underpayment is the time from the due date of the installment to the earlier of either the date on which it is paid or the 15th day of the 4th month after the close of the taxable year.

Interest charged for underpayment of estimated tax will be increased or decreased based on any changes made to the tax originally reported.

Underpayment interest will not be due if each required payment is timely and the total tax paid is:

- At least equal to 90% of the tax figured by annualizing the net business income earned for the months ending before the due date of the installment, or
- Equal to 100% of the tax figured on the 2023 tax return (a 2023 return must have been filed covering a full 12-month year).

Refunds of Estimated Tax Payments

If the partnership's installment payments exceed the tax liability for 2024, the overpayment may be refunded or all or part may be credited to the partnership's 2025 estimated tax with any remainder being refunded.

Where to Obtain Assistance

If the partnership needs help, visit the department's website at <https://www.revenue.wi.gov/Pages/home.aspx>, e-mail at DORAuditPassThrough@wisconsin.gov, call (608) 266-2486, or contact any Department of Revenue office. Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.

Payment Instructions

A partnership may make estimated tax payments using electronic funds transfer (EFT) or the department's free electronic filing option, My Tax Account at <https://tap.revenue.wi.gov/mta/>. If making estimated payments by EFT, do not complete and submit Form 3-ES, *Wisconsin Partnership Estimated Tax Voucher*. For more information, visit the department's website at <https://www.revenue.wi.gov/Pages/FAQS/pes-eft.aspx>, e-mail at DORBusinessTax@wisconsin.gov, or call (608) 264-9918.

For EFT payments of estimated tax, enter the last day of the partnership's **taxable year**, not the last day of the quarter, for which the payment is being made.

Otherwise, make the check payable to the Wisconsin Department of Revenue, and mail the estimated tax voucher and payment to:

Wisconsin Department of Revenue
PO Box 3028
Milwaukee WI 53201-3028

Important: Do not mail the 2024 estimated tax voucher with [Form 3, Wisconsin Partnership Return](#).

Applicable Laws and Rules

This document provides statements and interpretations of the following laws and regulations enacted as of January 16, 2024: sec. 71.09, [Wis. Stats.](#), and sec. Tax 2.89, [Wis. Adm. Code](#).

Schedule A Computation of Estimated Tax	(A) Original Computation	(B) Amended Computation
1 Amount of total estimated net income in taxable year that begins in 2023		
2 Percentage of line 1 attributable to Wisconsin		
3 Amount of estimated net business income attributable to Wisconsin (multiply line 1 by line 2)		
4 Franchise or income tax. Multiply line 3 by 7.9% (0.079).		
5 Estimated credit for net tax paid to other state		
6 Net franchise or income tax (subtract line 5 from line 4)		

Schedule B Computation of Installment Due	Installment Number			
	1	2	3	4
1 Enter in columns 1 through 4 the installment due dates that correspond to the 15th day of the 4th, 6th, and 9th months of the taxable year and the 1st month after the end of the taxable year				
2 If 4 installments are due, enter in each column 25% of Schedule A, line 6. If less than 4 installments are due, see instructions under "When to Pay." Enter here and on the installment vouchers.				

Schedule C Computation of Amended Installment Due				
1 Enter amended tax (from Schedule A, line 6, column B)				
2 Enter amount of payments made to date				
3 Unpaid balance (subtract line 2 from line 1)				
4 Due dates of remaining installments due (from Schedule B, line 1)				
5 Amended installments due. To determine the portion of line 3 to enter for each remaining installment, see instructions for "Amended Installments"				

Schedule D Record of Payments						
1 Date paid						Total
2 Amount paid						