

Form **3** *Wisconsin Partnership Return*

**2024**

For calendar year 2024 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.	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 (3w)(c)2.b. and/or (3y)(c)1.b., Wis. Stats., at the entity level. Attach the appropriate Schedule 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	_____ <input type="checkbox"/>
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	<b>Amount due.</b> If line 4 is larger than line 8, enter amount owed .....	9	_____
10	<b>Overpayment.</b> If line 8 is larger than line 4, enter amount overpaid .....	10	_____
11	Enter amount of line 10 you want credited to 2025 estimated tax .....	11	_____
12	Subtract line 11 from line 10. <b>This is your refund</b> .....	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
<b>Income (Loss)</b>	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 _____	
<b>Other Deductions</b>	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
<b>Credits</b>	<b>15</b> Wisconsin credits:			
	<b>a</b> Schedule _____			<b>15a</b> _____
	<b>b</b> Schedule _____			<b>15b</b> _____
	<b>c</b> Schedule _____			<b>15c</b> _____
	<b>d</b> Schedule _____			<b>15d</b> _____
	<b>e</b> Schedule _____			<b>15e</b> _____
	<b>f</b> Schedule _____			<b>15f</b> _____
	<b>g</b> Schedule _____			<b>15g</b> _____
	<b>h</b> Schedule _____			<b>15h</b> _____
	<b>i</b> Tax paid to other states (postal abbv.) <b>15i-1</b> _____			<b>15i-1</b> _____
	<b>15i-2</b> _____			<b>15i-2</b> _____
<b>15i-3</b> _____			<b>15i-3</b> _____	
<b>j</b> Wisconsin tax withheld _____			<b>15j</b> _____	
<b>International Transactions</b>	<b>16</b> 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) _____			<b>16</b> <input type="checkbox"/>
<b>Alternative Minimum Tax (AMT) items</b>	<b>17a</b> Post-1986 depreciation adjustment <b>17a</b> _____			_____
	<b>b</b> Adjusted gain or loss <b>17b</b> _____			_____
	<b>c</b> Depletion (other than oil and gas) <b>17c</b> _____			_____
	<b>d</b> Oil, gas, and geothermal properties – gross income <b>17d</b> _____			_____
	<b>e</b> Oil, gas, and geothermal properties – deductions <b>17e</b> _____			_____
	<b>f</b> Other AMT items (attach sch.) <b>17f</b> _____			_____
<b>Other</b>	<b>18a</b> Tax-exempt interest income <b>18a</b> _____			<b>18a</b> _____
	<b>b</b> Other tax-exempt income <b>18b</b> _____			<b>18b</b> _____
	<b>c</b> Nondeductible expenses <b>18c</b> _____			<b>18c</b> _____
	<b>19a</b> Distributions of cash and marketable securities <b>19a</b> _____			<b>19a</b> _____
	<b>b</b> Distributions of other property <b>19b</b> _____			<b>19b</b> _____
	<b>20a</b> Investment income <b>20a</b> _____			<b>20a</b> _____
	<b>b</b> Investment expenses <b>20b</b> _____			<b>20b</b> _____
	<b>c</b> Other items and amounts (attach sch.) <b>20c</b> _____			<b>20c</b> _____
	<b>21</b> Foreign taxes paid or accrued <b>21</b> _____			<b>21</b> _____
	<b>22a</b> Related entity expense addback <b>22a</b> _____			<b>22a</b> _____
	<b>b</b> Related entity expense allowable <b>22b</b> _____			<b>22b</b> _____
	<b>23</b> <b>Income (loss)</b> (see instructions) <b>23</b> _____			<b>23</b> _____
<b>24</b> Gross income (before deducting expenses) from all activities <b>24</b> _____			<b>24</b> _____	

**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 Reserved for future use ..... 6h \_\_\_\_\_
  - i Manufacturing and agriculture credit (computed in 2023) ..... 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	