Form **3** ***Wisconsin Partnership Return*** **2026**

For calendar year 2026 or tax year beginning ___ ___ ___ ___ 2026 and ending ___ ___ ___ ___ 2026
(M M D D Y Y Y Y)

Due Date: 15th day of 3rd month following close of taxable year.

Name			FEIN
Number and Street		Suite Number	WI DFI 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

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 ___ ___ ___ ___ ___ ___ ___ ___ (M M D D Y Y Y Y)
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)	
2	Amended Return Only – amount previously refunded	
3	Interest, penalty, and late fee due (see instructions). If you annualized check (✓) the box ▶ ☐	
4	Add lines 1 through 3	
5	Wisconsin tax withheld	
6	Estimated tax payments less refund from Form 4466W	
7	Amended Return Only – amount previously paid	
8	Add lines 5 through 7 (see instructions)	
9	**Amount due.** If line 4 is larger than line 8, enter amount owed	
10	**Overpayment.** If line 8 is larger than line 4, enter amount overpaid	
11	Enter amount of line 10 you want credited to 2027 estimated tax	
12	Subtract line 11 from line 10. **This is your refund**	

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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			

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	(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** ☐
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**
	b Related entity expense allowable			**22b**
	23 **Income (loss)** (see instructions)	**23**		**23**
	24 Gross income (before deducting expenses) from all activities			**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 #:

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 ▶	Date	Signature of Preparer	Date

For information on how to file, see Filing Methods in instructions under "When and Where to File."

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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 Additional employer-provided child care credit 6a
b Business development credit 6b
c Reserved for future use 6c
d Community rehabilitation program credit 6d
e Electronics and information technology zone credit 6e
f Employee college saving account contribution credit 6f
g Enterprise zone jobs credit 6g
h Film production company investment credit 6h
i Film production services credit 6i
j Manufacturing and agriculture credit (computed in 2025) 6j
k Rail infrastructure maintenance credit 6k
l Rail infrastructure modernization credit 6l
m Research credits 6m
n Total credits (add lines 6a through 6m) 6n
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 6n 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

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