

Form **3** Wisconsin Partnership Return

**2015**

For 2015 or taxable year beginning                         and ending                        

Complete form using **BLACK INK.**

**Due Date:** 15th day of 4th 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. <u>  </u> <u>  </u> <u>  </u> <u>  </u>	



**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 an explanation of changes.
- D**  If you are filing a Form 1CNP on behalf of nonresident partners.
- 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 the partnership has terminated.
- H**  If the partnership is the sole owner of any limited liability companies. Prepare and submit Schedule DE with this return.

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS; NO CENTS

IF NO ENTRY, LEAVE BLANK

Part I Amount of Refund

<u>1</u>	Payments from Form WT-11	1	.00
<u>2</u>	Withholding from Form W-2G	2	.00
<u>3</u>	Amended Return Only – amount previously paid	3	.00
<u>4</u>	Add lines 1 through 3	4	.00
<u>5</u>	Amended Return Only – amount previously refunded	5	.00
<u>6</u>	<b>Overpayment.</b> Subtract line 5 from 4. This is your refund	6	.00
<u>7</u>	Wisconsin property	7	.00
<u>8</u>	Total company property	8	.00
<u>9</u>	Wisconsin payroll	9	.00
<u>10</u>	Total company payroll	10	.00
<u>11</u>	Wisconsin sales	11	.00
<u>12</u>	Total company sales	12	.00
<u>13</u>	Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service? If yes, enclose federal Form 8886 with your Wisconsin tax return.	13	<input type="checkbox"/> Yes <input type="checkbox"/> No



**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>	<u>1</u> Ordinary business income (loss) . . . . . <b>1</b>	.00	.00	<b>1</b> .00
	<u>2</u> Net rental real estate income (loss) ( <i>attach Form 8825</i> ) . . . <b>2</b>	.00	.00	<b>2</b> .00
	<u>3</u> Other net rental income (loss) ( <i>attach schedule</i> ) . . . . . <b>3</b>	.00	.00	<b>3</b> .00
	<u>4</u> Guaranteed payments . . . . . <b>4</b>	.00	.00	<b>4</b> .00
	<u>5</u> Interest income . . . . . <b>5</b>	.00	.00	<b>5</b> .00
	<u>6</u> Ordinary dividends . . . . . <b>6</b>	.00	.00	<b>6</b> .00
	<u>7</u> Royalties . . . . . <b>7</b>	.00	.00	<b>7</b> .00
	<u>8</u> Net short-term capital gain (loss) . . . . . <b>8</b>	.00	.00	<b>8</b> .00
	<u>9</u> Net long-term capital gain (loss) . . . . . <b>9</b>	.00	.00	<b>9</b> .00
	<u>10</u> Net section 1231 gain (loss) ( <i>attach Form 4797</i> ) . . . . . <b>10</b>	.00	.00	<b>10</b> .00
	<u>11</u> Other income (loss) ( <i>attach schedule</i> ) . . . . . <b>11</b>	.00	.00	<b>11</b> .00
<b>Other Deductions</b>	<u>12</u> Section 179 deduction ( <i>attach Form 4562</i> ) . . . . . <b>12</b>	.00	.00	<b>12</b> .00
	<u>13 a</u> Contributions . . . . . <b>13a</b>	.00	.00	<b>13a</b> .00
	<u>b</u> Investment interest expense . . . . . <b>13b</b>	.00	.00	<b>13b</b> .00
	<u>c</u> Section 59(e)(2) expenditures <b>(1)</b> Type _____			
	<b>(2)</b> Amount . . . . . <b>13c</b>	.00	.00	<b>13c</b> .00
<u>d</u> Other deductions ( <i>attach schedule</i> ) . . . . . <b>13d</b>	.00	.00	<b>13d</b> .00	
	<u>14</u> Net earnings (loss) from self employment . . . . . <b>14</b>	.00		
<b>Credits</b>	<u>15 a</u> Schedule _____ . . . . . <b>15a</b>			<b>15a</b> .00
	<u>b</u> Schedule _____ . . . . . <b>15b</b>			<b>15b</b> .00
	<u>c</u> Schedule _____ . . . . . <b>15c</b>			<b>15c</b> .00
	<u>d</u> Schedule _____ . . . . . <b>15d</b>			<b>15d</b> .00
	<u>e</u> Schedule _____ . . . . . <b>15e</b>			<b>15e</b> .00
	<u>f</u> Schedule _____ . . . . . <b>15f</b>			<b>15f</b> .00
	<u>g</u> Schedule _____ . . . . . <b>15g</b>			<b>15g</b> .00
	<u>h</u> Schedule _____ . . . . . <b>15h</b>			<b>15h</b> .00



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	
<b>Credits (con't)</b>	<b>15 i</b> Tax paid to other states (enter postal abbreviation of state) <b>15i-1</b> _____	_____	_____	<b>15i-1</b> _____ .00	
		<b>15i-2</b> _____	_____	<b>15i-2</b> _____ .00	
		<b>15i-3</b> _____	_____	<b>15i-3</b> _____ .00	
	<b>j</b> Wisconsin tax withheld	_____	_____	<b>15j</b> _____ .00	
<b>Foreign Transactions</b>	<b>16 a</b> Name of country or U.S. possession	_____	_____	<b>16a</b> _____	
	<b>b</b> Gross income from all sources	<b>16b</b> _____ .00	_____ .00	<b>16b</b> _____ .00	
	<b>c</b> Gross income sourced at partner level	<b>16c</b> _____ .00	_____ .00	<b>16c</b> _____ .00	
	<i>Foreign gross income sourced at partnership level:</i>				
	<b>d</b> Passive category	<b>16d</b> _____ .00	_____ .00	<b>16d</b> _____ .00	
	<b>e</b> General category	<b>16e</b> _____ .00	_____ .00	<b>16e</b> _____ .00	
	<b>f</b> Other (attach statement)	<b>16f</b> _____ .00	_____ .00	<b>16f</b> _____ .00	
	<i>Deductions allocated and apportioned at partner level:</i>				
	<b>g</b> Interest expense	<b>16g</b> _____ .00	_____ .00	<b>16g</b> _____ .00	
	<b>h</b> Other	<b>16h</b> _____ .00	_____ .00	<b>16h</b> _____ .00	
	<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>				
	<b>i</b> Passive category	<b>16i</b> _____ .00	_____ .00	<b>16i</b> _____ .00	
	<b>j</b> General category	<b>16j</b> _____ .00	_____ .00	<b>16j</b> _____ .00	
	<b>k</b> Other (attach statement)	<b>16k</b> _____ .00	_____ .00	<b>16k</b> _____ .00	
<b>l</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>16l</b> _____ .00	_____ .00	<b>16l</b> _____ .00		
<b>m</b> Reduction in taxes available for credit (attach statement)	<b>16m</b> _____ .00	_____ .00	<b>16m</b> _____ .00		
<b>n</b> Other foreign tax information (attach statement)	<b>16n</b> _____ .00	_____ .00	<b>16n</b> _____ .00		
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17 a</b> Post-1986 depreciation adjustment	<b>17a</b> _____ .00	_____ .00	<b>17a</b> _____ .00	
	<b>b</b> Adjusted gain or loss	<b>17b</b> _____ .00	_____ .00	<b>17b</b> _____ .00	
	<b>c</b> Depletion (other than oil and gas)	<b>17c</b> _____ .00	_____ .00	<b>17c</b> _____ .00	
	<b>d</b> Oil, gas, and geothermal properties – gross income	<b>17d</b> _____ .00	_____ .00	<b>17d</b> _____ .00	
	<b>e</b> Oil, gas, and geothermal properties – deductions	<b>17e</b> _____ .00	_____ .00	<b>17e</b> _____ .00	
	<b>f</b> Other AMT items (attach schedule)	<b>17f</b> _____ .00	_____ .00	<b>17f</b> _____ .00	



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
<b>Other</b>	<b>18 a</b> Tax-exempt interest income . . . . .	<b>18a</b> _____ .00	_____ .00	<b>18a</b> _____ .00
	<b>b</b> Other tax-exempt income . . . . .	<b>18b</b> _____ .00	_____ .00	<b>18b</b> _____ .00
	<b>c</b> Nondeductible expenses . . . . .	<b>18c</b> _____ .00	_____ .00	<b>18c</b> _____ .00
	<b>19 a</b> Distributions of cash and marketable securities . . . . .	<b>19a</b> _____ .00	_____ .00	<b>19a</b> _____ .00
	<b>b</b> Distributions of other property . . . . .	<b>19b</b> _____ .00	_____ .00	<b>19b</b> _____ .00
	<b>20 a</b> Investment income . . . . .	<b>20a</b> _____ .00	_____ .00	<b>20a</b> _____ .00
	<b>b</b> Investment expenses . . . . .	<b>20b</b> _____ .00	_____ .00	<b>20b</b> _____ .00
	<b>c</b> Other items and amounts ( <i>attach schedule</i> ) . . . . .			<b>20c</b> _____ .00
	<b>21 a</b> Related entity expense addback . . . . .			<b>21a</b> _____ .00
	<b>b</b> Related entity expense allowable . . . . .			<b>21b</b> _____ .00
	<b>22</b> <b>Income (loss)</b> ( <i>see instructions</i> ). . . . .	<b>22</b> _____ .00		<b>22</b> _____ .00
<b>23</b> Gross income (before deducting expenses) from all activities . . . . .			<b>23</b> _____ .00	

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	Date	Signature of Preparer	Date
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**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)

**If you are not filing electronically, paper clip (don't staple or bind) a copy of your federal Form 1065, any accompanying schedules, and Schedules 3K-1.**

File electronically through the Federal/State E-Filing Program, or

Mail to: Wisconsin Department of Revenue  
 If partnership completed Part I . . . . . PO Box 8908, Madison, WI 53708-8908  
 If partnership only completed Part II . . . . . PO Box 8965, Madison, WI 53708-8965



**Part III Schedule 3K – Partners’ Share of Additions**

**Additions:**

<u>1</u>	State taxes accrued or paid .....	1	<u>.00</u>
<u>2</u>	Related entity expenses (from Schedule RT, Part I) .....	2	<u>.00</u>
<u>3</u>	Expenses related to nontaxable income .....	3	<u>.00</u>
<u>4</u>	Basis, section 179, depreciation, amortization difference ( <i>attach schedule</i> ) .....	4	<u>.00</u>
<u>5</u>	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis ( <i>attach schedule</i> ) .....	5	<u>.00</u>
<b>6</b>	<b>Total additions for certain credits computed:</b>		
<u>a</u>	Community rehabilitation program credit .....	6a	<u>.00</u>
<u>b</u>	Development zones credits .....	6b	<u>.00</u>
<u>c</u>	Economic development tax credit .....	6c	<u>.00</u>
<u>d</u>	Enterprise zone jobs credit .....	6d	<u>.00</u>
<u>e</u>	Jobs tax credit .....	6e	<u>.00</u>
<u>f</u>	Manufacturing and agriculture credit (computed in 2014) .....	6f	<u>.00</u>
<u>g</u>	Manufacturing investment credit .....	6g	<u>.00</u>
<u>h</u>	Research credits .....	6h	<u>.00</u>
<u>i</u>	Technology zone credit .....	6i	<u>.00</u>
<u>j</u>	Total credits (add lines 6a through 6i) .....	6j	<u>.00</u>
<b>7</b>	<b>Other additions:</b>		
<u>a</u>	.....	7a	<u>.00</u>
<u>b</u>	.....	7b	<u>.00</u>
<u>c</u>	.....	7c	<u>.00</u>
<u>d</u>	.....	7d	<u>.00</u>
<u>e</u>	Total other additions (add lines 7a through 7d) .....	7e	<u>.00</u>
<b>8</b>	<b>Total additions (add lines 1 through 7e) .....</b>	<b>8</b>	<b><u>.00</u></b>



**Part III Schedule 3K – Partners’ Share of Subtractions**

**Subtractions:**

<u>9</u>	Related entity expenses eligible for subtraction (from Schedule RT, Part II) . . . . .	9	<u>.00</u>
<u>10</u>	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return) . .	10	<u>.00</u>
<u>11</u>	Basis, section 179, depreciation/amortization of assets ( <i>attach schedule</i> ) . . . . .	11	<u>.00</u>
<u>12</u>	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis ( <i>attach schedule</i> ) . . . . .	12	<u>.00</u>
<u>13</u>	Federal work opportunity credit wages. . . . .	13	<u>.00</u>
<u>14</u>	Federal research credit expenses . . . . .	14	<u>.00</u>
15	Other subtractions:		
a	_____ . . . . . 15a		<u>.00</u>
b	_____ . . . . . 15b		<u>.00</u>
c	_____ . . . . . 15c		<u>.00</u>
d	_____ . . . . . 15d		<u>.00</u>
e	Total other subtractions (add lines 15a through 15d) . . . . .	15e	<u>.00</u>
<b><u>16</u></b>	<b>Total subtractions (add lines 9 through 15e)</b> . . . . .	<b>16</b>	<b><u>.00</u></b>
<b><u>17</u></b>	<b>Total adjustment. (Subtract line 16 from line 8. See instructions)</b> . . . . .	<b>17</b>	<b><u>.00</u></b>

