

Form **3** *Wisconsin Partnership and Economic Development Surcharge Return*

2012

For 2012 or taxable year beginning and ending

Complete form using BLACK INK. **Due Date:** 15th day of 4th month following close of taxable year.

DO NOT STAPLE OR BIND

Name _____

Number and Street _____ Suite Number _____

City _____ State _____ ZIP (+ 4 digit suffix if known) _____ **A** Federal Employer ID Number _____

D Check type of entity that is filing this return:

1 General partnership 4 Limited liability company 6 Other (explain below) _____

2 Limited liability partnership 5 Dairy cooperative filing Form 3 solely for purposes of computing and allocating dairy cooperatives credit

3 Limited partnership

B Business Activity (NAICS) Code _____

C State of Formation _____ and Year _____

Enter abbreviation of state in box, or if a foreign country, enter below.

Check if applicable and see instructions:

- E** If you have an extension of time to file, enter the extended due date
- F** If this is an amended return, include an explanation of the changes.
- G** If you are filing a Form 1CNP on behalf of nonresident partners.
- H** If you have related entity expenses and are required to file Schedule RT with this return.
- I** If the partnership has terminated. **J** If this is the first return.
- K** Number of partners **L** Number of nonresident partners
- M** If the partnership is the sole owner of any limited liability companies. Prepare and submit a list of those LLC's with this return.



IF NO ENTRY, LEAVE BLANK

ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS; NO CENTS

Part I Computation of Surcharge – Fill Out ONLY If Partnership Has Gross Receipts of \$4 Million or More	
1 Enter the partnership gross receipts from trade or business activities (see instructions)	1 _____ .00
2 Enter the net business income (do not include net farm profit or loss; see instructions)	2 _____ .00
3 Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). This is a required field. If apportionment does not apply, enter "100.0000%." If percentage is from Form 4A-2, check (✓) the space after the arrow <input type="checkbox"/> 3 _____ % If 100% apportionment, or using separate accounting, check (✓) the space <input type="checkbox"/>	
4 Multiply line 2 by line 3. This is Wisconsin net business income	4 _____ .00
5 Enter the greater of \$25 or 0.2% (0.002) of the amount on line 4, but not more than \$9,800. This is your economic development surcharge	5 _____ .00
Amount Due or Refund	
6 Estimated economic development surcharge payments and/or payments from Form WT-11	6 _____ .00
7 Withholding from Form W-2G	7 _____ .00
8 Amended Return Only – amount previously paid	8 _____ .00
9 Add lines 6 through 8	9 _____ .00
10 Amended Return Only – amount previously refunded	10 _____ .00
11 Subtract line 10 from 9	11 _____ .00
12 Underpayment interest due (from Form 3U, line 18). If you annualized income on Form 3U, check (✓) the space after the arrow <input type="checkbox"/>	12 _____ .00
13 Amount due. If the total of lines 5 and 12 is larger than line 11, enter amount owed	13 _____ .00
14 Overpayment. If line 11 is larger than the total of lines 5 and 12, enter amount overpaid . . .	14 _____ .00
15 Enter amount of line 14 you want credited on 2013 estimated economic development surcharge	15 _____ .00
16 Subtract line 15 from line 14. This is your refund	16 _____ .00

17	Wisconsin property	17	<u> </u>	.00
18	Total company property	18	<u> </u>	.00
19	Wisconsin payroll	19	<u> </u>	.00
20	Total company payroll	20	<u> </u>	.00
21	Wisconsin sales	21	<u> </u>	.00
22	Total company sales	22	<u> </u>	.00
23	Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service?			
	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enclose federal Form 8886 with your Wisconsin tax return.			

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 .00	.00 1	.00
	2	Net rental real estate income (loss) (<i>attach Form 8825</i>)	2 .00	.00 2	.00
	3	Other net rental income (loss) (<i>attach schedule</i>)	3 .00	.00 3	.00
	4	Guaranteed payments	4 .00	.00 4	.00
	5	Interest income	5 .00	.00 5	.00
	6	Ordinary dividends	6 .00	.00 6	.00
	7	Royalties	7 .00	.00 7	.00
	8	Net short-term capital gain (loss)	8 .00	.00 8	.00
	9	Net long-term capital gain (loss)	9 .00	.00 9	.00
	10	Net section 1231 gain (loss) (<i>attach Form 4797</i>)	10 .00	.00 10	.00
	11	Other income (loss) (<i>attach schedule</i>)	11 .00	.00 11	.00
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		(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Other Deductions	12	Section 179 deduction (<i>attach Form 4562</i>)	12 .00	.00 12	.00
	13 a	Contributions . . . . .	.00	.00	.00
	b	Investment interest expense . . . . .	.00	.00	.00
	c	Section 59(e)(2) expenditures (1) Type _____			
	(2)	Amount00	.00	.00
d	Other deductions (<i>attach schedule</i>)	d .00	.00 d	.00	
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	14	Net earnings (loss) from self employment00		



Credits

15	a Schedule _____	a	_____	.00	
	b Schedule _____	b	_____	.00	
	c Schedule _____	.....	c	_____	.00
	d Schedule _____	.....	d	_____	.00
	e Schedule _____	.....	e	_____	.00
	f Schedule _____	.....	f	_____	.00
	g Schedule _____	.....	g	_____	.00
	h Schedule _____	.....	h	_____	.00
	i Schedule _____	.....	i	_____	.00
	j Schedule _____	.....	j	_____	.00
	k Schedule _____	.....	k	_____	.00
	l Schedule _____	.....	l	_____	.00
	m Schedule _____	.....	m	_____	.00
	n Schedule _____	.....	n	_____	.00
	o Tax paid to other states (enter postal abbreviation of state) (1) _____	.....	1	_____	.00
			(2) _____	2 _____	.00
			(3) _____	3 _____	.00
	p Wisconsin tax withheld	.....	p	_____	.00

(a) Distributive share items

(b) Federal amount

(c) Adjustment

(d) Amount under Wis. law

Foreign Transactions

16	a Name of country or U.S. possession	.....	_____		
	b Gross income from all sources	.....	_____	.00	_____	.00
	c Gross income sourced at partner level	.....	_____	.00	_____	.00
	<i>Foreign gross income sourced at partnership level:</i>					
	d Passive category	.....	_____	.00	_____	.00
	e General category	.....	_____	.00	_____	.00
	f Other (<i>attach statement</i>)	.....	_____	.00	_____	.00
	<i>Deductions allocated and apportioned at partner level:</i>					
	g Interest expense	.....	_____	.00	_____	.00
	h Other	.....	_____	.00	_____	.00
	<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>					
	i Passive category	.....	_____	.00	_____	.00
	j General category	.....	_____	.00	_____	.00
	k Other (<i>attach statement</i>)	.....	_____	.00	_____	.00
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	.....	_____	.00	_____	.00
	m Reduction in taxes available for credit (<i>attach statement</i>)	.....	_____	.00	_____	.00
	n Other foreign tax information (<i>attach statement</i>)	.....	_____	.00	_____	.00



		(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Alternative Minimum Tax (AMT) items	17 a Post-1986 depreciation adjustment . . . . .		.00	.00	.00
	b Adjusted gain or loss . . . . .		.00	.00	.00
	c Depletion (other than oil and gas). . . . .		.00	.00	.00
	d Oil, gas, and geothermal properties – gross income . . . . .		.00	.00	.00
	e Oil, gas, and geothermal properties – deductions . . . . .		.00	.00	.00
	f Other AMT items (<i>attach schedule</i>) . . . . .		.00	.00	.00
Other	18 a Tax-exempt interest income 18 a		.00	.00	.00
	b Other tax-exempt income b		.00	.00	.00
	c Nondeductible expenses c		.00	.00	.00
	19 a Distributions of cash and marketable securities 19 a		.00	.00	.00
	b Distributions of other property. b		.00	.00	.00
	20 a Investment income . . . . .		.00	.00	.00
	b Investment expenses . . . . .		.00	.00	.00
	c Other items and amounts (<i>attach schedule</i>)				.00
	21 a Related entity expense addback. a				.00
	b Related entity expense allowable. b				.00
	22 Income (loss) (<i>see instructions</i>). . . . .		.00		.00
23 Gross income (before deducting expenses) from all activities 23				.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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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

