

Form **3** Wisconsin Partnership Return

**2022**

For calendar year 2022 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 an explanation of changes (Include Schedule AR)
  - 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 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 (3q)(c)1.b., (3w)(c)2.b., and/or (3y)(c)1.b., Wis. Stats., at the entity level. Attach the appropriate Schedule JT, 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 <input type="checkbox"/>	3	_____
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 2023 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, enclose 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 Contributions ..... 13a _____	_____	_____	13a _____
	b Investment interest expense ..... 13b _____	_____	_____	13b _____
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount ..... 13c _____	_____	_____	13c _____
	d Other deductions (attach sch.) .... 13d _____	_____	_____	13d _____
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 ( <i>postal abbrev.</i> )	<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 ( <i>see instructions</i> )			<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 ( <i>attach sch.</i> )	<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 ( <i>attach sch.</i> )	<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> ( <i>see instructions</i> )	<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
2 Related entity expenses (from Schedule RT, Part I)
3 Expenses related to nontaxable income
4 Section 179, depreciation, amortization difference (attach schedule)
5 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule)
6 Total additions for certain credits computed:
a Business development credit
b Community rehabilitation program credit
c Development zones credits
d Economic development tax credit
e Electronics and information technology manufacturing zone credit
f Employee college saving account contribution credit
g Enterprise zone jobs credit
h Jobs tax credit
i Manufacturing and agriculture credit (computed in 2021)
j Manufacturing investment credit
k Research credits
l Total credits (add lines 6a through 6k)
7 Other additions:
a
b
c
d Total other additions (add lines 7a through 7c)
8 Total additions (add lines 1 through 5 and 6l and 7d)

Subtractions:

- 9 Related entity expenses eligible for subtraction (from Schedule RT, Part II)
10 Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)
11 Section 179, depreciation/amortization of assets (attach schedule)
12 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule)
13 Federal wage credits
14 Federal research credit expenses
15 Other subtractions:
a
b
c
d Total other subtractions (add lines 15a through 15c)
16 Total subtractions (add lines 9 through 14 and 15d)
17 Total adjustment (subtract line 16 from line 8)

Pass-Through Entity Representative

Table with 4 columns: Representative's Last Name, Representative's First Name, Email Address, Phone Number, Mailing Address, Apt., City, State, Zip Code.