

Form **3** *Wisconsin Partnership Return*

2025

For calendar year 2025 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	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
			<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 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	Amount due. If line 4 is larger than line 8, enter amount owed	9	_____
10	Overpayment. If line 8 is larger than line 4, enter amount overpaid	10	_____
11	Enter amount of line 10 you want credited to 2026 estimated tax	11	_____
12	Subtract line 11 from line 10. This is your refund	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
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	_____	_____	_____	

	(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 <input type="checkbox"/>
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 _____			22a _____
	b Related entity expense allowable 22b _____			22b _____
23 Income (loss) (see instructions) 23 _____			23 _____	
24 Gross income (before deducting expenses) from all activities 24 _____			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 #:
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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 Reserved for future use 6c _____
 - d Reserved for future use 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 2024) 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	