

Form **3** **Wisconsin Partnership and Recycling Surcharge Return**

**2010**

For 2010 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 the partnership has terminated.
- H**  If you are filing a Form 1CNP on behalf of nonresident partners.
- I**  If you have related entity expenses and are required to file Schedule RT with this return.
- J** Number of partners ▶           **K** Number of nonresident partners ▶



<b>M1</b> WI Property _____ .00	<b>N1</b> WI Payroll _____ .00	<b>O</b> WI Sales _____ .00
<b>M2</b> Total Co. Property _____ .00	<b>N2</b> Total Co. Payroll _____ .00	

**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**

<b>1</b> Enter the partnership gross receipts from trade or business activities (see instructions) . . . . .	<b>1</b>	_____	<b>.00</b>
<b>2</b> Enter the net business income (do not include net farm profit or loss; see instructions) . . . . .	<b>2</b>	_____	<b>.00</b>
<b>3</b> Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2). <b>This is a required field.</b> If apportionment does not apply, enter "100.0000%." If percentage is from Form 4A-2, check (✓) the space after the arrow . . . . . ▶ <input type="checkbox"/>	<b>3</b>	_____ %	
<b>4</b> Multiply line 2 by line 3. This is Wisconsin net business income . . . . .	<b>4</b>	_____	<b>.00</b>
<b>5</b> 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 recycling surcharge . . . . .	<b>5</b>	_____	<b>.00</b>

**Amount Due or Refund**

<b>6</b> Estimated recycling surcharge payments and/or payments from Form WT-11 . . . . .	<b>6</b>	_____	<b>.00</b>
<b>7</b> Withholding from Form W-2G . . . . .	<b>7</b>	_____	<b>.00</b>
<b>8</b> Add lines 6 and 7 . . . . .	<b>8</b>	_____	<b>.00</b>
<b>9</b> Underpayment interest due (from Form 3U, line 18). If you annualized income on Form 3U, check (✓) the space after the arrow . . . . . ▶ <input type="checkbox"/>	<b>9</b>	_____	<b>.00</b>
<b>10</b> <b>Amount due.</b> If the total of lines 5 and 9 is larger than line 8, enter amount owed. . . . .	<b>10</b>	_____	<b>.00</b>
<b>11</b> <b>Overpayment.</b> If line 8 is larger than the total of lines 5 and 9, enter amount overpaid . . . . .	<b>11</b>	_____	<b>.00</b>
<b>12</b> Enter amount of line 11 you want credited on 2011 estimated surcharge . . . . . <b>12</b> _____			<b>.00</b>
<b>13</b> Subtract line 12 from line 11. <b>This is your refund</b> . . . . . <b>13</b>			<b>.00</b>

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS; NO CENTS

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 . . . . .	④		④
	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 schedule) . . . . .	⑪		⑪
	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Other Deductions	⑫ Section 179 deduction (attach Form 4562) . . . . .	⑫		⑫
	13 a Contributions . . . . .			
	b Investment interest expense . . . . .			
	c Section 59(e)(2) expenditures (1) Type _____ (2) Amount . . . . .			
	⑬ Other deductions (attach schedule) . . . . .	⑬		⑬
Credits	14 Net earnings (loss) from self employment . . . . .			
	15 a Manufacturing investment credit . . . . .			
	b Dairy and livestock farm investment credit . . . . .			
	c Health Insurance Risk-Sharing Plan assessments credit . . . . .			
	d Ethanol and biodiesel fuel pump credit . . . . .			
	e Development zones credit . . . . .			
	f Development opportunity zone investment credit . . . . .			
	g Development zone capital investment credit . . . . .			
	h Economic development tax credit . . . . .			
	i Technology zone credit . . . . .			
	j Early stage seed investment credit . . . . .			
	k Angel investment credit . . . . .			
	l Supplement to federal historic rehabilitation tax credit . . . . .			
	m Internet equipment credit . . . . .			
	n Dairy manufacturing facility investment credit . . . . .			
	o Dairy cooperatives credit . . . . .			
	p Meat processing facility investment credit . . . . .			
	q Enterprise zone jobs credit . . . . .			
	r Film production services credit . . . . .			





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

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
------------------------------	------	-----------------------	------

**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



**Wisconsin Apportionment Data for  
Single Factor Formulas**

**2010**

Wisconsin Department  
of Revenue

File with Wisconsin Form 1NPR, 2, 3, 3S, 4, 4T, or 5S

*Read instructions before filling in this form*

Name	Federal Employer ID Number
------	----------------------------

**Part I Sales Factor** (Note: If Part I applies, you only need to complete page 1 of this form)

	(a) Wisconsin	(b) Total Company
<b>1</b> Sales of tangible personal property delivered or shipped to Wisconsin purchasers:		
<b>a</b> Shipped from outside Wisconsin . . . . .	<b>1a</b> _____	
<b>b</b> Shipped from within Wisconsin . . . . .	<b>1b</b> _____	
<b>2</b> Sales of tangible personal property shipped from Wisconsin to:		
<b>a</b> The federal government within Wisconsin . . . . .	<b>2a</b> _____	
<b>b</b> The federal government in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>2b</b> _____	
<b>c</b> Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272. . . . .	<b>2c</b> _____	
<b>3</b> Double throwback sales. . . . .	<b>3</b> _____	
<b>4</b> Total sales of tangible personal property (for column (a), add lines 1 through 3) . . . . .	<b>4</b> _____	_____
<b>5</b> Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin . . . . .	<b>5</b> _____	
<b>6</b> Total gross receipts from the use of computer software . . . . .		<b>6</b> _____
<b>7</b> Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin. . . . .	<b>7</b> _____	
<b>8</b> Total gross receipts from services. . . . .		<b>8</b> _____
<b>9</b> Other apportionable gross receipts. . . . .	<b>9</b> _____	_____
<b>10</b> For column a, add lines 4, 5, 7 and 9. For column (b), add lines 4, 6, 8, and 9. . . . .	<b>10</b> _____	_____
<i>Separate return filers and pass-through entities skip to line 17.</i>		
<b>11</b> Enter sales included above, if any, that are intercompany sales between combined group members . . . . .	<b>11</b> _____	_____
<b>12</b> Enter sales included above, if any, that are <b>not</b> included in the computation of combined unitary income . . . . .	<b>12</b> _____	_____
<b>13</b> Add lines 11 and 12 for each column . . . . .	<b>13</b> _____	_____
<b>14</b> Subtract line 13 from line 10 for each column. . . . .	<b>14</b> _____	_____
<b>15</b> Enter intercompany sales previously excluded from the sales factor due to the deferral of income, if the deferred income is included in combined unitary income on this return . . . . .	<b>15</b> _____	_____
<b>16</b> Add lines 14 and 15. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I . . . . .	<b>16</b> _____	_____
<b>17</b> <b>Separate return filers and pass-through entities:</b> Divide line 10, column (a) by line 10, column (b), and multiply by 100. This is the Wisconsin apportionment percentage. . . . .	<b>17</b> _____	_____ %

## Underpayment of Estimated Recycling Surcharge by Partnerships

File with Wisconsin Form 3S

# 2010

Wisconsin Department  
of Revenue

Name

Federal Employer ID Number

### Part I Computation of Underpayment and Interest Due on Underpayment

- 1 Enter your 2010 recycling surcharge from 2010 Form 3, Part I, line 5. If this amount is less than \$200, do not complete or file this form. ....
- 2 Multiply the amount on line 1 by 90% (0.90) .....
- 3 Enter 2009 recycling surcharge from 2009 Form 3S, line 5. ....
- 4 If 2009 Form 3S covered 12 months, enter the smaller of line 2 or line 3; otherwise, enter the amount from line 2 .....

#### Due Dates of Installments for Calendar Year Filers (Fiscal year filers see instructions)

	(a) April 15, 2010	(b) June 15, 2010	(c) September 15, 2010	(d) January 15, 2011
5 Divide line 4 by 4, and enter the result in each column or, if you use the annualized income installment method for any period, first complete Part II and enter the amounts from line 31 .....				
6 Estimated surcharge paid .....				
7 If line 6 is less than line 5, subtract line 6 from line 5. This is your underpayment. ....				
8 If line 6 is more than line 5, subtract line 5 from line 6. This is your overpayment .....				
9 Carryback of overpayment or late payment .....				
10 Carryforward of overpayment .....				
11 Subtract the total of lines 9 and 10 from line 7. This is your net underpayment. ....				
12 Enter date installment was paid from which carryback or late payment entered on line 9 originated ..				
13 Enter date balance due on return was paid or unextended due date of return, whichever is earlier .....				
14 Number of days from the due date of the installment to the date carryback on line 9 was paid .....				
15 Number of days from the due date of the installment to the date balance due on return was paid or unextended due date of return, whichever is earlier .....				
16 Interest: Multiply amount on line 9 times 12% (0.12) times number of days on line 14 divided by 365 .....				
17 Interest: Multiply amount on line 11 times 12% (0.12) times number of days on line 15 divided by 365 .....				

- 18 Add all of the amounts on lines 16 and 17. Enter the total here and on Form 3, Part I, line 9 .....

Schedule **3K-1** Partner's Share of Income, Deductions, Credits, etc.

**2010**

Wisconsin Department of Revenue

For 2010 or taxable year beginning \_\_\_\_\_, 2010, and ending \_\_\_\_\_, 20\_\_\_\_

<b>Part I Information About the Partnership</b>																								
<b>A</b> Partnership's federal employer ID number	<b>G</b> <input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member  <b>H</b> <input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner  <b>I</b> What type of entity is this partner? _____ (The following part of item I is optional): If known that this partner is a disregarded entity or grantor trust, enter name and identifying number of the taxpayer to whom this income will be reported: _____ _____																							
<b>B</b> Partnership's name, address, city, state, and ZIP code																								
<b>C</b> IRS center where partnership filed return																								
<b>D</b> <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)																								
<b>Part II Information About the Partner</b>																								
<b>E</b> Partner's identifying number	<b>J</b> Partner's share of profit, loss, and capital: <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;">Beginning</th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Ending</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> </tr> </tbody> </table>					Beginning		Ending		Profit	%		%		Loss	%		%		Capital	%		%	
	Beginning		Ending																					
Profit	%		%																					
Loss	%		%																					
Capital	%		%																					
<b>F</b> Partner's name, address, city, state, and ZIP code	<b>K</b> Partner's share of liabilities at the year end: <table style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 80%;">Nonrecourse</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%;"></td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td style="text-align: right;">\$</td> <td></td> </tr> <tr> <td>Recourse</td> <td style="text-align: right;">\$</td> <td></td> </tr> </tbody> </table>				Nonrecourse	\$		Qualified nonrecourse financing	\$		Recourse	\$												
Nonrecourse	\$																							
Qualified nonrecourse financing	\$																							
Recourse	\$																							
<b>L</b> Partner's capital account analysis:																								
Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account																				
\$ _____	\$ _____	\$ _____	\$ ( _____ )	\$ _____																				
<input type="checkbox"/> Tax basis	<input type="checkbox"/> GAAP	<input type="checkbox"/> Section 704(b) book	<input type="checkbox"/> Other (explain)																					

**M** Partner's state of residence (if a full-year Wisconsin resident, items N, O, and P do not apply) . . . . . \_\_\_\_\_

**N**  Check if partner's Wisconsin amount is determined by apportionment. Apportionment percentage . . . . . \_\_\_\_\_ %

**O**  Check if partner's Wisconsin amount is determined by separate accounting.

**P**  Check if the partner is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.

**Q** Check applicable boxes:  **Final 3K-1**  **Amended 3K-1**

<b>Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>				
(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
<b>1</b> Ordinary business income (loss) . . . . .				
<b>2</b> Net rental real estate income (loss) . . . . .				
<b>3</b> Other net rental income (loss) . . . . .				
<b>4</b> Guaranteed payments . . . . .				
<b>5</b> Interest income . . . . .				
<b>6</b> Ordinary dividends . . . . .				
<b>7</b> Royalties . . . . .				
<b>8</b> Net short-term capital gain (loss) . . . . .				
<b>9</b> Net long-term capital gain (loss) . . . . .				
<b>10a</b> Net section 1231 gain (loss) . . . . .				
<b>10b</b> Portion of the amount on line 10a attributable to gains on sales of farm assets . . . . .				
<b>11</b> Other income (loss) (list):				
_____				
_____				
<b>12</b> Section 179 deduction . . . . .				

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
<b>13</b> Other deductions (list):				
<b>14</b> Self-employment earnings (loss) . . . . .				
<b>15 a</b> Manufacturing investment credit . . . . .				
<b>b</b> Dairy and livestock farm investment credit . . . . .				
<b>c</b> Health Insurance Risk-Sharing Plan assessments credit				
<b>d</b> Ethanol and biodiesel fuel pump credit . . . . .				
<b>e</b> Development zones credit . . . . .				
<b>f</b> Development opportunity zone investment credit . . . . .				
<b>g</b> Development zone capital investment credit . . . . .				
<b>h</b> Economic development tax credit . . . . .				
<b>i</b> Technology zone credit . . . . .				
<b>j</b> Early stage seed investment credit . . . . .				
<b>k</b> Angel investment credit . . . . .				
<b>l</b> Supplement to federal historic rehabilitation tax credit				
<b>m</b> Internet equipment credit . . . . .				
<b>n</b> Dairy manufacturing facility investment credit . . . . .				
<b>o</b> Dairy cooperatives credit . . . . .				
<b>p</b> Meat processing facility investment credit . . . . .				
<b>q</b> Enterprise zone jobs credit . . . . .				
<b>r</b> Film production services credit . . . . .				
<b>s</b> Film production company investment credit . . . . .				
<b>t</b> Food processing plant and food warehouse investment credit				
<b>u</b> Jobs tax credit . . . . .				
<b>v</b> Postsecondary education credit . . . . .				
<b>w</b> Woody biomass harvesting and processing credit				
<b>x</b> Water consumption credit . . . . .				
<b>yy</b> Tax paid to other states <b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>zz</b> Wisconsin tax withheld . . . . .				
<b>16</b> Foreign transactions (list):				
<b>17</b> Alternative minimum tax (AMT) items (list):				
<b>18 a</b> Tax-exempt interest income . . . . .				
<b>b</b> Other tax-exempt income . . . . .				
<b>c</b> Nondeductible expenses (list):				
<b>19</b> Distributions (list):				
<b>20</b> Other information (list):				
<b>21 a</b> Related entity expense addback . . . . .				
<b>b</b> Related entity expense allowable . . . . .				
<b>22</b> Gross income (before deducting expenses) from all activities				

<b>Part IV Partner's Share of Apportionment Factors</b> (applies to partners that are corporations, partnerships, or LLCs)		
(a) Indicate factor used	(b) Wisconsin	(c) Total company
<b>23</b> First factor:		
<b>24</b> Second factor:		
<b>25</b> Third factor:		

Wisconsin Department of Revenue

For 2010 or taxable year beginning \_\_\_\_\_, 2010, and ending \_\_\_\_\_, 20\_\_\_\_

**Part I Information About the Partnership**

**A** Partnership's federal employer ID number

**B** Partnership's name, address, city, state, and ZIP code

**C** IRS center where partnership filed return

**D**  Check if this is a publicly traded partnership (PTP)

**G**  General partner or LLC member-manager  
 Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I** What type of entity is this partner? \_\_\_\_\_  
 (The following part of item I is optional): If known that this partner is a disregarded entity or grantor trust, enter name and identifying number of the taxpayer to whom this income will be reported:  
 \_\_\_\_\_

**Part II Information About the Partner**

**E** Partner's identifying number

**F** Partner's name, address, city, state, and ZIP code

**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

**K** Partner's share of liabilities at the year end:

Nonrecourse . . . . . \$ \_\_\_\_\_

Qualified nonrecourse financing . . . . . \$ \_\_\_\_\_

Recourse . . . . . \$ \_\_\_\_\_

**L** Partner's capital account analysis:

Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account
\$ _____	\$ _____	\$ _____	\$ ( _____ )	\$ _____

Tax basis       GAAP       Section 704(b) book       Other (explain)

**M** Partner's state of residence (if a full-year Wisconsin resident, items N, O, and P do not apply) . . . . . \_\_\_\_\_

**N**  Check if partner's Wisconsin amount is determined by apportionment. Apportionment percentage . . . . . \_\_\_\_\_ %

**O**  Check if partner's Wisconsin amount is determined by separate accounting.

**P**  Check if the partner is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.

**Q** Check applicable boxes:  Final 3K-1     Amended 3K-1

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
1 Ordinary business income (loss) . . . . .				
2 Net rental real estate income (loss) . . . . .				
3 Other net rental income (loss) . . . . .				
4 Guaranteed payments . . . . .				
5 Interest income . . . . .				
6 Ordinary dividends . . . . .				
7 Royalties . . . . .				
8 Net short-term capital gain (loss) . . . . .				
9 Net long-term capital gain (loss) . . . . .				
10a Net section 1231 gain (loss) . . . . .				
10b Portion of the amount on line 10a attributable to gains on sales of farm assets . . . . .				
11 Other income (loss) (list):				
_____				
_____				
_____				
12 Section 179 deduction . . . . .				

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
<b>13</b> Other deductions (list):				
<b>14</b> Self-employment earnings (loss) . . . . .				
<b>15 a</b> Manufacturing investment credit . . . . .				
<b>b</b> Dairy and livestock farm investment credit . . . . .				
<b>c</b> Health Insurance Risk-Sharing Plan assessments credit				
<b>d</b> Ethanol and biodiesel fuel pump credit . . . . .				
<b>e</b> Development zones credit . . . . .				
<b>f</b> Development opportunity zone investment credit . . . . .				
<b>g</b> Development zone capital investment credit . . . . .				
<b>h</b> Economic development tax credit . . . . .				
<b>i</b> Technology zone credit . . . . .				
<b>j</b> Early stage seed investment credit . . . . .				
<b>k</b> Angel investment credit . . . . .				
<b>l</b> Supplement to federal historic rehabilitation tax credit				
<b>m</b> Internet equipment credit . . . . .				
<b>n</b> Dairy manufacturing facility investment credit . . . . .				
<b>o</b> Dairy cooperatives credit . . . . .				
<b>p</b> Meat processing facility investment credit . . . . .				
<b>q</b> Enterprise zone jobs credit . . . . .				
<b>r</b> Film production services credit . . . . .				
<b>s</b> Film production company investment credit . . . . .				
<b>t</b> Food processing plant and food warehouse investment credit				
<b>u</b> Jobs tax credit . . . . .				
<b>v</b> Postsecondary education credit . . . . .				
<b>w</b> Woody biomass harvesting and processing credit				
<b>x</b> Water consumption credit . . . . .				
<b>yy</b> Tax paid to other states <b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>zz</b> Wisconsin tax withheld . . . . .				
<b>16</b> Foreign transactions (list):				
<b>17</b> Alternative minimum tax (AMT) items (list):				
<b>18 a</b> Tax-exempt interest income . . . . .				
<b>b</b> Other tax-exempt income . . . . .				
<b>c</b> Nondeductible expenses (list):				
<b>19</b> Distributions (list):				
<b>20</b> Other information (list):				
<b>21 a</b> Related entity expense addback . . . . .				
<b>b</b> Related entity expense allowable . . . . .				
<b>22</b> Gross income (before deducting expenses) from all activities				

<b>Part IV Partner's Share of Apportionment Factors</b> (applies to partners that are corporations, partnerships, or LLCs)		
(a) Indicate factor used	(b) Wisconsin	(c) Total company
<b>23</b> First factor:		
<b>24</b> Second factor:		
<b>25</b> Third factor:		

Wisconsin Department of Revenue

For 2010 or taxable year beginning \_\_\_\_\_, 2010, and ending \_\_\_\_\_, 20\_\_\_\_

**Part I Information About the Partnership**

**A** Partnership's federal employer ID number

**B** Partnership's name, address, city, state, and ZIP code

**C** IRS center where partnership filed return

**D**  Check if this is a publicly traded partnership (PTP)

**G**  General partner or LLC member-manager  
 Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I** What type of entity is this partner? \_\_\_\_\_  
 (The following part of item I is optional): If known that this partner is a disregarded entity or grantor trust, enter name and identifying number of the taxpayer to whom this income will be reported:  
 \_\_\_\_\_

**Part II Information About the Partner**

**E** Partner's identifying number

**F** Partner's name, address, city, state, and ZIP code

**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

**K** Partner's share of liabilities at the year end:

Nonrecourse . . . . . \$ \_\_\_\_\_

Qualified nonrecourse financing . . . . . \$ \_\_\_\_\_

Recourse . . . . . \$ \_\_\_\_\_

**L** Partner's capital account analysis:

Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account
\$ _____	\$ _____	\$ _____	\$ ( _____ )	\$ _____

Tax basis       GAAP       Section 704(b) book       Other (explain)

**M** Partner's state of residence (if a full-year Wisconsin resident, items N, O, and P do not apply) . . . . . \_\_\_\_\_

**N**  Check if partner's Wisconsin amount is determined by apportionment. Apportionment percentage . . . . . \_\_\_\_\_ %

**O**  Check if partner's Wisconsin amount is determined by separate accounting.

**P**  Check if the partner is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.

**Q** Check applicable boxes:  Final 3K-1     Amended 3K-1

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
1 Ordinary business income (loss) . . . . .				
2 Net rental real estate income (loss) . . . . .				
3 Other net rental income (loss) . . . . .				
4 Guaranteed payments . . . . .				
5 Interest income . . . . .				
6 Ordinary dividends . . . . .				
7 Royalties . . . . .				
8 Net short-term capital gain (loss) . . . . .				
9 Net long-term capital gain (loss) . . . . .				
10a Net section 1231 gain (loss) . . . . .				
10b Portion of the amount on line 10a attributable to gains on sales of farm assets . . . . .				
11 Other income (loss) (list):				
_____				
_____				
_____				
12 Section 179 deduction . . . . .				

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
<b>13</b> Other deductions (list):				
<b>14</b> Self-employment earnings (loss) . . . . .				
<b>15 a</b> Manufacturing investment credit . . . . .				
<b>b</b> Dairy and livestock farm investment credit . . . . .				
<b>c</b> Health Insurance Risk-Sharing Plan assessments credit				
<b>d</b> Ethanol and biodiesel fuel pump credit . . . . .				
<b>e</b> Development zones credit . . . . .				
<b>f</b> Development opportunity zone investment credit . . . . .				
<b>g</b> Development zone capital investment credit . . . . .				
<b>h</b> Economic development tax credit . . . . .				
<b>i</b> Technology zone credit . . . . .				
<b>j</b> Early stage seed investment credit . . . . .				
<b>k</b> Angel investment credit . . . . .				
<b>l</b> Supplement to federal historic rehabilitation tax credit				
<b>m</b> Internet equipment credit . . . . .				
<b>n</b> Dairy manufacturing facility investment credit . . . . .				
<b>o</b> Dairy cooperatives credit . . . . .				
<b>p</b> Meat processing facility investment credit . . . . .				
<b>q</b> Enterprise zone jobs credit . . . . .				
<b>r</b> Film production services credit . . . . .				
<b>s</b> Film production company investment credit . . . . .				
<b>t</b> Food processing plant and food warehouse investment credit				
<b>u</b> Jobs tax credit . . . . .				
<b>v</b> Postsecondary education credit . . . . .				
<b>w</b> Woody biomass harvesting and processing credit				
<b>x</b> Water consumption credit . . . . .				
<b>yy</b> Tax paid to other states <b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>zz</b> Wisconsin tax withheld . . . . .				
<b>16</b> Foreign transactions (list):				
<b>17</b> Alternative minimum tax (AMT) items (list):				
<b>18 a</b> Tax-exempt interest income . . . . .				
<b>b</b> Other tax-exempt income . . . . .				
<b>c</b> Nondeductible expenses (list):				
<b>19</b> Distributions (list):				
<b>20</b> Other information (list):				
<b>21 a</b> Related entity expense addback . . . . .				
<b>b</b> Related entity expense allowable . . . . .				
<b>22</b> Gross income (before deducting expenses) from all activities				

<b>Part IV Partner's Share of Apportionment Factors</b> (applies to partners that are corporations, partnerships, or LLCs)			
(a) Indicate factor used	(b) Wisconsin	(c) Total company	
<b>23</b> First factor:			
<b>24</b> Second factor:			
<b>25</b> Third factor:			

Wisconsin Department of Revenue

For 2010 or taxable year beginning \_\_\_\_\_, 2010, and ending \_\_\_\_\_, 20\_\_\_\_

<b>Part I Information About the Partnership</b>																								
<b>A</b> Partnership's federal employer ID number  <b>B</b> Partnership's name, address, city, state, and ZIP code  <b>C</b> IRS center where partnership filed return  <b>D</b> <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	<b>G</b> <input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member  <b>H</b> <input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner  <b>I</b> What type of entity is this partner? _____ (The following part of item I is optional): If known that this partner is a disregarded entity or grantor trust, enter name and identifying number of the taxpayer to whom this income will be reported: _____  <b>J</b> Partner's share of profit, loss, and capital: <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;">Beginning</th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;">Ending</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> <td style="text-align: center;">%</td> <td style="border-left: 1px solid black;"></td> </tr> </tbody> </table>					Beginning		Ending		Profit	%		%		Loss	%		%		Capital	%		%	
	Beginning		Ending																					
Profit	%		%																					
Loss	%		%																					
Capital	%		%																					
<b>Part II Information About the Partner</b>																								
<b>E</b> Partner's identifying number  <b>F</b> Partner's name, address, city, state, and ZIP code	<b>K</b> Partner's share of liabilities at the year end: Nonrecourse . . . . . \$ _____ Qualified nonrecourse financing . . . . . \$ _____ Recourse . . . . . \$ _____																							
<b>L</b> Partner's capital account analysis: <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 18%;">Beginning capital account</th> <th style="width: 18%;">Capital contributed during the year</th> <th style="width: 18%;">Current year increase (decrease)</th> <th style="width: 18%;">Withdrawals and distributions</th> <th style="width: 18%;">Ending capital account</th> </tr> </thead> <tbody> <tr> <td>\$ _____</td> <td>\$ _____</td> <td>\$ _____</td> <td>\$ ( _____ )</td> <td>\$ _____</td> </tr> </tbody> </table> <p> <input type="checkbox"/> Tax basis                          <input type="checkbox"/> GAAP                          <input type="checkbox"/> Section 704(b) book                          <input type="checkbox"/> Other (explain)                 </p>					Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account	\$ _____	\$ _____	\$ _____	\$ ( _____ )	\$ _____										
Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account																				
\$ _____	\$ _____	\$ _____	\$ ( _____ )	\$ _____																				

**M** Partner's state of residence (if a full-year Wisconsin resident, items N, O, and P do not apply) . . . . . \_\_\_\_\_

**N**  Check if partner's Wisconsin amount is determined by apportionment. Apportionment percentage . . . . . \_\_\_\_\_ %

**O**  Check if partner's Wisconsin amount is determined by separate accounting.

**P**  Check if the partner is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.

**Q** Check applicable boxes:  **Final 3K-1**     **Amended 3K-1**

<b>Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items</b>					
	(a)	(b)	(c)	(d)	(e)
Distributive share items	Federal amount	Adjustment	Amount under Wis. law	Wis. source amount (see instructions)	
<b>1</b> Ordinary business income (loss) . . . . .					
<b>2</b> Net rental real estate income (loss) . . . . .					
<b>3</b> Other net rental income (loss) . . . . .					
<b>4</b> Guaranteed payments . . . . .					
<b>5</b> Interest income . . . . .					
<b>6</b> Ordinary dividends . . . . .					
<b>7</b> Royalties . . . . .					
<b>8</b> Net short-term capital gain (loss) . . . . .					
<b>9</b> Net long-term capital gain (loss) . . . . .					
<b>10a</b> Net section 1231 gain (loss) . . . . .					
<b>10b</b> Portion of the amount on line 10a attributable to gains on sales of farm assets . . . . .					
<b>11</b> Other income (loss) (list):					
_____					
_____					
<b>12</b> Section 179 deduction . . . . .					

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
<b>13</b> Other deductions (list):				
<b>14</b> Self-employment earnings (loss) . . . . .				
<b>15 a</b> Manufacturing investment credit . . . . .				
<b>b</b> Dairy and livestock farm investment credit . . . . .				
<b>c</b> Health Insurance Risk-Sharing Plan assessments credit				
<b>d</b> Ethanol and biodiesel fuel pump credit . . . . .				
<b>e</b> Development zones credit . . . . .				
<b>f</b> Development opportunity zone investment credit . . . . .				
<b>g</b> Development zone capital investment credit . . . . .				
<b>h</b> Economic development tax credit . . . . .				
<b>i</b> Technology zone credit . . . . .				
<b>j</b> Early stage seed investment credit . . . . .				
<b>k</b> Angel investment credit . . . . .				
<b>l</b> Supplement to federal historic rehabilitation tax credit				
<b>m</b> Internet equipment credit . . . . .				
<b>n</b> Dairy manufacturing facility investment credit . . . . .				
<b>o</b> Dairy cooperatives credit . . . . .				
<b>p</b> Meat processing facility investment credit . . . . .				
<b>q</b> Enterprise zone jobs credit . . . . .				
<b>r</b> Film production services credit . . . . .				
<b>s</b> Film production company investment credit . . . . .				
<b>t</b> Food processing plant and food warehouse investment credit				
<b>u</b> Jobs tax credit . . . . .				
<b>v</b> Postsecondary education credit . . . . .				
<b>w</b> Woody biomass harvesting and processing credit				
<b>x</b> Water consumption credit . . . . .				
<b>yy</b> Tax paid to other states <b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>zz</b> Wisconsin tax withheld . . . . .				
<b>16</b> Foreign transactions (list):				
<b>17</b> Alternative minimum tax (AMT) items (list):				
<b>18 a</b> Tax-exempt interest income . . . . .				
<b>b</b> Other tax-exempt income . . . . .				
<b>c</b> Nondeductible expenses (list):				
<b>19</b> Distributions (list):				
<b>20</b> Other information (list):				
<b>21 a</b> Related entity expense addback . . . . .				
<b>b</b> Related entity expense allowable . . . . .				
<b>22</b> Gross income (before deducting expenses) from all activities				

<b>Part IV Partner's Share of Apportionment Factors</b> (applies to partners that are corporations, partnerships, or LLCs)		
(a) Indicate factor used	(b) Wisconsin	(c) Total company
<b>23</b> First factor:		
<b>24</b> Second factor:		
<b>25</b> Third factor:		