

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2023 DP-10

INTEREST AND DIVIDENDS TAX RETURN

For the CALENDAR year 2023 or other taxable period beginning: MMDDYYYY and ending: MMDDYYYY

STEP 1 - PRINT OR TYPE

Check box if there has been a name change since last filing.

Last Name

First Name MI Social Security Number

Spouse's Last Name

First Name MI Social Security Number

Due Date for CALENDAR year filers is on or before April 15, 2024 Due Date for FISCAL year filers is the 15th day of the 4th month after the close of the taxable period.

If you have a DIN, use the DIN in the taxpayer ID box. DO NOT use FEIN or SSN Taxpayer Identification Number

Name of Partnership, Estate, or LLC

Number & Street Address

Address (continued) Unit Type Unit #

City / Town State Zip Code + 4 (or Canadian Postal Code)

STEP 2 - Return Type

ENTITY TYPE - Check One

1 - INDIVIDUAL 1 - JOINT 3 - PARTNERSHIP/LLC 4 - ESTATE

% of NEW HAMPSHIRE Ownership Interest in Entity Type

INITIAL RETURN MMDDYYYY Established NH Residency FINAL DECEASED Date of Death

FINAL RETURN MMDDYYYY Abandoned NH Residency Social Security Number

AMENDED RETURN IRS ADJUSTMENT: A complete federal Revenue Agent Report (RAR) with all applicable Schedules must be included with a complete amended NH tax return. Do not use this form to report IRS adjustments for taxable periods ending on or before December 31, 2020.



**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 3 - Read instructions before you begin**

**INTEREST & DIVIDENDS FROM ALL SOURCES**

Round to the nearest whole dollar

1	From Your Federal Income Tax Return: (See Instructions)		
	(a) Interest Income. Enter the amount from Line 2(b) of your federal return	1(a)	<input type="text"/>
	(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)	<input type="text"/>
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)	<input type="text"/>
	(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)	<input type="text"/>

2 List Taxable Annuities or Actual Cash & Property Distributions From S-Corporations, Trusts/Estates, Partnerships, and LLCs:

Entity Codes: **2** = S-CORPORATIONS; **3** = PARTNERSHIPS; **4** = TRUSTS OR ESTATES; **5** = LLC; **6** = FOUNDATIONS; **7** = OTHER

I Entity Code	II Name of Payor	III Payor's ID Number	IV Distribution Amount
Total from supplemental schedule attached			

2 Total Distributions (Sum of Column IV above) 2

3 Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2) Subtotal 3

4 List payors and amounts of interest and/or dividends NOT TAXABLE to New Hampshire included on Lines 1(a), 1(b), 1(c) and/or 2:

I Reason Code	II Name of Payor	III Payor's ID Number	IV Non-Taxable Amount

(a) Subtotal of non-taxable income above (Sum of Column IV) 4(a)

(b) Total non-taxable income from supplemental schedule (Attached) 4(b)

(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b)) 4(c)

(d) Part-year resident non-taxable income pro rata share 4(d)



**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 3 - (continued) Read instructions before you begin**

**INTEREST & DIVIDENDS FROM ALL SOURCES**

Round to the nearest whole dollar

4 Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d)) 4

5 Gross Taxable Income (Line 3 minus Line 4) 5

6 Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers 6

7 Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign. 7

Blind     Spouse Blind     65 (or over) or disabled

Spouse 65 (or over) or disabled

8 Check the exemptions that apply. Total number of boxes checked  x \$1200 = 8

9 **Net Taxable Income** (Line 7 minus Line 8). If less than zero, use minus sign. 9



**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 4 - Calculate Your Tax, Credits, Interest and Penalties**

Round to the nearest whole dollar

10	<b>New Hampshire Interest and Dividends Tax</b> (Line 9 multiplied by 4%)		10	<input type="text"/>	
11	RSA 77-G Education Tax Credit	11		<input type="text"/>	
12	<b>New Hampshire Interest and Dividends Tax Net of Education Tax Credit</b> (Line 10 minus Line 11. If negative enter zero)		12	<input type="text"/>	
13	Payments:				
	(a) Tax paid with application for extension	13(a)		<input type="text"/>	
	(b) Current year estimated tax payments	13(b)		<input type="text"/>	
	(c) Credit carryover from prior tax period	13(c)		<input type="text"/>	
	(d) Paid with original return (Amended returns only)	13(d)		<input type="text"/>	
			13	Subtotal of Lines 13(a) through 13(d)	
14	Subtotal Due (Line 12 minus Line 13 Subtotal)		14	<input type="text"/>	
15	Additions to Tax:				
	(a) Interest	15(a)		<input type="text"/>	
	(b) Failure to Pay	15(b)		<input type="text"/>	
	(c) Failure to File	15(c)		<input type="text"/>	
	(d) Underpayment of Estimated Tax	15(d)		<input type="text"/>	
			15	Subtotal of Lines 15(a) through 15(d)	

**STEP 5 - Calculate Your Net Balance Due or Overpayment**

16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)	<input type="text"/>	
	(b) Return Payment Made Electronically		16(b)	<input type="text"/>
17	<b>Net Balance Due</b> (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)		17	<b>PAY THIS AMOUNT</b> <input type="text"/>
18	<b>OVERPAYMENT</b> (If balance due is less than zero, enter on Line 18)	18	<input type="text"/>	
19	Amount of Line 18 to be applied to:			
	(a) Credit - Next Year's Tax Liability ( <b>Not available for Federal RAR</b> )		19(a)	<b>DO NOT PAY</b> <input type="text"/>
	(b) Refund ( <b>Only option available for Federal RAR</b> )		19(b)	<b>DO NOT PAY</b> <input type="text"/>



**INTEREST AND DIVIDENDS TAX RETURN - continued**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

**TAXPAYER'S SIGNATURE & INFORMATION**

Signature (in ink)

MMDDYYYY

If joint return, BOTH parties must sign, even if only one had income

MMDDYYYY

Print Signatory Name(s) (and Title if applicable)

Taxpayer's Phone Number

Filing as surviving spouse

Form 1310 attached

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

MMDDYYYY

Printed Name of Preparer

Preparer's Phone Number

Preparer Identification Number

Preparer's Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Mail to:  
 NH DRA  
 PO Box 637  
 Concord NH 03302-0637

Make Check Payable to:  
**STATE OF NEW HAMPSHIRE**  
 Enclose but DO NOT staple or tape your  
 attachments

**FILE ONLINE AT GRANITE TAX CONNECT**  
[www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc)