

## **New Hampshire Interest and Dividends Tax Individual Credit Test Case 2 - 2024**

This test case is of an initial individual Interest and Dividends Tax Return with interest and dividend amounts carried over from the Federal Return (not included in test scenario). No tax-exempt interest reported on the Federal Return to be carried over to the DP-10, Line 1(c). There is a distribution from one entity reported on Line 2. There are tax exempt amounts reported on Line 4 and part-year resident non-taxable income pro rata share on Line 4(d). After exemptions from Line 4 and Net Taxable Income is \$244,801 resulting in tax \$7,344 prior to application of payments of \$16000.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PAUL R SPENCER

600 NORTH BAY ST

MANCHESTER, NH 03104

SSN: TAXPAYER: 001-44-6666

DOB: N/A

Filing Status/Entity Type: Individual

Other: Requested refund of \$8656 – available by ACH refund

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2024 DP-10



00DP102411862

INTEREST AND DIVIDENDS TAX RETURN

For the CALENDAR year 2024 or other taxable period beginning: 0 1 0 1 2 0 2 4 and ending: 1 2 3 1 2 0 2 4

STEP 1 - PRINT OR TYPE

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

Last Name

SPENCER

First Name

PAUL

MI

R

Social Security Number

0 0 1 4 4 6 6 6 6

Spouse's Last Name

First Name

MI

Social Security Number

Due Date for CALENDAR year filers is on or before April 15, 2025. 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

600 NORTH BAY ST

Address (continued)

Unit Type

Unit #

City / Town

MANCHESTER

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 1 0 4

STEP 2 - RETURN TYPE

ENTITY TYPE - Check One

INDIVIDUAL JOINT PARTNERSHIP/LLC ESTATE

% of NEW HAMPSHIRE Ownership Interest in Entity Type

0 0 0 0 0 0 0 0 0 0

INITIAL RETURN

MMDDYYYY

0 1 3 1 2 0 2 4

Established NH Residency

FINAL DECEASED

Date of Death

0 0 0 0 0 0 0 0

FINAL RETURN

MMDDYYYY

0 0 0 0 0 0 0 0

Abandoned NH Residency

Social Security Number

0 0 0 0 0 0 0 0

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)					4	0	0	0	5	0
	(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)					1	7	5	0	0	0
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)										
	(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)					5	7	5	0	5	0

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
2	ABC INC	6 5 4 6 5 4 6 5 5	1 0 0 0 0
Total from supplemental schedule attached			

2	Total Distributions (Sum of Column IV above)	2					1	0	0	0	0	
3	Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)	Subtotal 3					5	8	5	0	5	0

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
2	NH MUNI	1 3 3 2 5 4 5 4 4	1 0 0 6 0 0
4	PAYOR 1	2 3 2 3 2 3 4 8 5	7 6 0 0 0
6	PAYOR 2	1 3 1 1 1 8 1 1 2	9 9 9 9 9
2	PAYOR 3	4 5 4 5 4 5 5 5 5	5 0 0 0 0
2	US BANK	1 3 2 2 1 2 1 2 1	4 7 0 0

(a)	Subtotal of non-taxable income above (Sum of Column IV)	4(a)					3	3	1	2	9	9
(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)					3	3	1	2	9	9
(d)	Part-year resident non-taxable income pro rata share	4(d)					6	5	5	0		



**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN (continued)**

**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								3	3	7	8	4	9
5	Gross Taxable Income (Line 3 minus Line 4)	5								2	4	7	2	0	1
6	Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers	6								2	4	0	0		
7	Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.	7								2	4	4	8	0	1

<input type="checkbox"/> Blind	<input type="checkbox"/> Spouse Blind	<input type="checkbox"/> 65 (or over) or disabled	Year of Birth	<input type="checkbox"/> Spouse 65 (or over) or disabled	Year of Birth										
			<input type="text"/>		<input type="text"/>										
8	Check the exemptions that apply. Total number of boxes checked	<input type="text"/>	x \$1200 =	8	<input type="text"/>										
9	<b>Net Taxable Income</b> (Line 7 minus Line 8). If less than zero, use minus sign.	9								2	4	4	8	0	1



**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 4 - CALCULATE YOUR TAX, CREDITS, INTERESTS, AND PENALTIES**

Round to the nearest whole dollar

<b>10 New Hampshire Interest and Dividends Tax</b>				10	7 3 4 4
(Line 9 multiplied by 3%)					
<b>11 RSA 77-G Education Tax Credit</b>	11				
<b>12 New Hampshire Interest and Dividends Tax Net of Education Tax Credit</b>				12	7 3 4 4
(Line 10 minus Line 11. If negative enter zero)					
<b>13 Payments:</b>					
(a) Tax paid with application for extension 13(a) border="1" style="width: 10%;">					
(b) Current year estimated tax payments 13(b) border="1" style="width: 10%;">					
(c) Credit carryover from prior tax period 13(c) border="1" style="width: 10%;">					
(d) Paid with original return (Amended returns only) 13(d) border="1" style="width: 10%;">					
					13 Subtotal of Lines 13(a) through 13(d)
					1 6 0 0 0
<b>14 Subtotal Due (Line 12 minus Line 13 Subtotal)</b>				14	- 8 6 5 6
<b>15 Additions to Tax:</b>					
(a) Interest 15(a) border="1" style="width: 10%;">					
(b) Failure to Pay 15(b) border="1" style="width: 10%;">					
(c) Failure to File 15(c) border="1" style="width: 10%;">					
(d) Underpayment of Estimated Tax 15(d) border="1" style="width: 10%;">					
					15 Subtotal of Lines 15(a) through 15(d)

**STEP 5 - CALCULATE YOUR NET BALANCE DUE OR OVERPAYMENT**

<b>16 (a) Subtotal Due (Line 14 plus Line 15 Subtotal)</b>				16(a)	- 8 6 5 6
(b) Return Payment Made Electronically 16(b) border="1" style="width: 10%;">					
<b>17 Net Balance Due (Line 16(a) minus Line 16(b))</b>				<b>17 PAY THIS AMOUNT</b>	
(Make Check Payable to State of New Hampshire)					
<b>18 OVERPAYMENT</b>				<b>18 DO NOT PAY</b>	8 6 5 6
Refund only					



**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

0	3	2	0	2	0	2	5
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If joint return, BOTH parties must sign, even if only one had income

MMDDYYYY

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

Taxpayer's Phone Number

6	0	3	2	3	0	5	0	0	0
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Filing as surviving spouse

Form 1310 attached

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

MMDDYYYY

0	3	2	0	2	0	2	5
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Printed Name of Preparer

Preparer's Phone Number

6	0	3	2	2	4	1	6	6	0
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Preparer Identification Number

P	0	0	0	0	1	2	3	6
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Preparer's Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

0	3	1	0	3					
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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**  
[gtc.revenue.nh.gov/TAP/\\_/](https://gtc.revenue.nh.gov/TAP/_/)