

New Hampshire Interest and Dividends Tax Joint Balance Due Test Case 4 - 2024

This test case is of a joint Interest and Dividends Tax Return with interest, dividend, and federal tax-exempt interest amounts carried over from the Federal Return (not included in test scenario). In addition, there are distributions from other entities reported on Line 2 and tax exempt amounts reported on Line 4. After exemptions of \$4,800 for joint filers and \$2,400 for two exemptions on Line 8, the Net Taxable Income is \$69,905 resulting in tax of \$2,097 prior to application of payments. After application of payments there was a balance of tax due of \$597.

Federal Forms: Not included

New Hampshire Form(s): DP-10 and DP-2210/2220

Taxpayer:

JONATHAN M SNELL

JAN A SNELL

16 SANDBACK CIRCLE

RINGE, NH 03461-0152

SSN: TAXPAYER: 001-22-4444

SPOUSE: 001-22-5555

DOB: N/A

Filing Status/Entity Type: Joint

Other: Balance due \$597– electronic funds withdrawal available via ACH Debit.

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: MMDDYYYY and ending: MMDDYYYY

STEP 1 - PRINT OR TYPE

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

Last Name

SNELL

First Name

JONATHAN

MI

M

Social Security Number

0 0 1 2 2 4 4 4 4

Spouse's Last Name

SNELL

First Name

JAN

MI

A

Social Security Number

0 0 1 2 2 5 5 5 5

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

16 SANDBACK CIRCLE

Address (continued)

Unit Type

Unit #

City / Town

RINDGE

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 4 6 1 - 0 1 5 2

STEP 2 - RETURN TYPE

ENTITY TYPE - Check One

INDIVIDUAL JOINT PARTNERSHIP/LLC 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)						9	0	6	8			
	(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)						4	7	3	9	9		
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)						1	3	5	4	4		
	(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)						7	0	0	1	1		

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
3	PARTNERSHIP 1	9 3 1 1 1 1 2 1 1	5 2 0 0
3	PARTNERSHIP 2	7 6 0 5 6 8 2 1 9	3 8 0 0
3	PARTNERSHIP 3	7 6 0 0 5 5 5 4 4	2 5 0 0
3	PARTNERSHIP 4	1 2 3 3 2 2 1 1 1	4 4 0 0
Total from supplemental schedule attached			

2 Total Distributions (Sum of Column IV above) 2

								1	5	9	0	0
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3 Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2) Subtotal 3

								8	5	9	1	1
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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
3	TAX EXEMPT 1	9 9 9 6 6 6 6 4 5	4 5 0 0
3	TAX EXEMPT 2	7 5 5 5 4 4 8 8 8	1 3 0 0
3	TAX EXEMPT 3	7 8 8 8 7 7 5 7 7	2 6 0 0
4	NON TAX PAYOR	1 1 1 2 2 6 6 5 4	6
9	SUPER TAX EXEMPT PAYOR	2 2 2 1 1 1 1 2 1	4 0 0

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

								8	8	0	6
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(b) Total non-taxable income from supplemental schedule (Attached) 4(b)

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

								8	8	0	6
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(d) Part-year resident non-taxable income pro rata share 4(d)

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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 8 8 0 6

5 Gross Taxable Income (Line 3 minus Line 4) 5 7 7 1 0 5

6 Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers 6 4 8 0 0

7 Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign. 7 7 2 3 0 5

Blind Spouse Blind 65 (or over) or disabled Year of Birth 1 9 4 6

Spouse 65 (or over) or disabled Year of Birth

8 Check the exemptions that apply. Total number of boxes checked x \$1200 = 8 2 4 0 0

9 Net Taxable Income (Line 7 minus Line 8). If less than zero, use minus sign. 9 6 9 9 0 5



INTEREST AND DIVIDENDS TAX RETURN - continued

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

Round to the nearest whole dollar

10 New Hampshire Interest and Dividends Tax (Line 9 multiplied by 3%)	10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	0	9	7					
11 RSA 77-G Education Tax Credit	11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
12 New Hampshire Interest and Dividends Tax Net of Education Tax Credit (Line 10 minus Line 11. If negative enter zero)	12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	0	9	7					
13 Payments:																				
(a) Tax paid with application for extension	13(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
(b) Current year estimated tax payments	13(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1	5	0	0					
(c) Credit carryover from prior tax period	13(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
(d) Paid with original return (Amended returns only)	13(d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
13 Subtotal of Lines 13(a) through 13(d)											<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1	5	0	0
14 Subtotal Due (Line 12 minus Line 13 Subtotal)	14	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	5	9	7		
15 Additions to Tax:																				
(a) Interest	15(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
(b) Failure to Pay	15(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
(c) Failure to File	15(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
(d) Underpayment of Estimated Tax	15(d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					
15 Subtotal of Lines 15(a) through 15(d)											<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

STEP 5 - CALCULATE YOUR NET BALANCE DUE OR OVERPAYMENT

16 (a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	5	9	7			
(b) Return Payment Made Electronically	16(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
17 Net Balance Due (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)	17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	5	9	7
18 OVERPAYMENT Refund only	18	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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

0 2 1 5 2 0 2 5

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

MMDDYYYY

0 2 1 5 2 0 2 5

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

Taxpayer's Phone Number

6 0 3 2 3 0 5 5 5 5

Filing as surviving spouse

Form 1310 attached

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer

MMDDYYYY

0 2 1 5 2 0 2 5

Printed Name of Preparer

Preparer's Phone Number

6 0 3 2 3 0 5 0 5 4

Preparer Identification Number

P 0 0 0 0 4 5 0 0

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
gtc.revenue.nh.gov/TAP/_/