

## **New Hampshire Interest and Dividends Tax Joint Zero Test Case 5 - 2024**

This test case is of a joint Interest and Dividends Tax Return with interest and dividend amounts carried over from the Federal Return (not included in test scenario). There are not any federal tax exempt interest amounts carried over from the Federal Return (not included in test scenario). In addition, there are no distributions from other entities reported on Line 2. However, there are tax exempt amounts reported on Line 4 and Line 4(b). The amount of Line 4(b) requires a supplemental schedule reporting the detail of that amount (feel free to create your own detail). After exemptions on Line 6 of \$4,800, Net Taxable Income is \$104,000 resulting in tax prior to application of payments of \$3,120. The application of \$3,120 in payments from Line 13 results in a zero amount due.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

ALAN YOUNG

BARBARA YOUNG

1313 MOCKING BIRD LN

LACONIA, NH 03246

SSN: TAXPAYER: 001-44-2525

SPOUSE: 001-44-2626

DOB: N/A

Filing Status/Entity Type: Joint

Other: Balance due \$0

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 YOUNG

First Name ALAN MI G Social Security Number 001442525

Spouse's Last Name YOUNG

First Name BARBARA MI A Social Security Number 001442626

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 1313 MOCKING BIRD LN

Address (continued) Unit Type Unit #

City / Town LACONIA State NH Zip Code + 4 (or Canadian Postal Code) 03246

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 09082024

FINAL RETURN MMDDYYYY Abandoned NH Residency Social Security Number 001442626

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)          | 1 2 5 0 0 0 |
| (b) Dividend Income. Enter the amount from Line 3(b) of your federal return                    | 1(b)          | 6 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) | 1 3 1 0 0 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<br>Entity Code                          | II<br>Name of Payor | III<br>Payor's ID Number | IV<br>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 | 1 3 1 0 0 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<br>Reason Code | II<br>Name of Payor | III<br>Payor's ID Number | IV<br>Non-Taxable Amount |
|------------------|---------------------|--------------------------|--------------------------|
| 1                | RP                  | 1 2 3 4 5 6 7 8 8        | 2 5 0 0                  |
| 1                | CG                  | 2 3 4 5 6 7 8 8 8        | 1 6 0 0                  |
| 3                | PC                  | 3 4 5 6 7 8 9 1 2        | 7 5 0 0                  |
| 4                | JW                  | 5 6 7 8 9 1 2 3 4        | 8 1 0 0                  |
| 1                | NJ                  | 7 8 9 1 2 3 4 5 6        | 1 1 0 0                  |

|  |      |           |
|--|------|-----------|
| (a) Subtotal of non-taxable income above (Sum of Column IV)        | 4(a) | 2 0 8 0 0 |
| (b) Total non-taxable income from supplemental schedule (Attached) | 4(b) | 1 4 0 0   |
| (c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))          | 4(c) | 2 2 2 0 0 |
| (d) Part-year resident non-taxable income pro rata share           | 4(d) |           |



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 2 2 2 0 0

5 Gross Taxable Income (Line 3 minus Line 4) 5 1 0 8 8 0 0

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 1 0 4 0 0 0

Blind Spouse Blind 65 (or over) or disabled Year of Birth

Spouse 65 (or over) or disabled Year of Birth

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 1 0 4 0 0 0



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

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

|   |  |  |  |                           |  |
|---|--|--|--|---------------------------|--|
| <b>16 (a) Subtotal Due (Line 14 plus Line 15 Subtotal)</b>  |  |  |  |                           |  |
| (b) Return Payment Made Electronically  |  |  |  | 16(b)                     |  |
| <b>17 Net Balance Due</b> (Line 16(a) minus Line 16(b))<br>(Make Check Payable to State of New Hampshire) |  |  |  | <b>17 PAY THIS AMOUNT</b> |  |
| <b>18 OVERPAYMENT</b><br>Refund only  |  |  |  | <b>18 DO NOT PAY</b>      |  |



**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 | 0 | 5 | 2 | 0 | 2 | 5 |
|---|---|---|---|---|---|---|---|

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

MMDDYYYY

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| 0 | 3 | 0 | 5 | 2 | 0 | 2 | 5 |
|---|---|---|---|---|---|---|---|

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

Taxpayer's Phone Number

|   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|
| 6 | 0 | 3 | 3 | 4 | 0 | 5 | 5 | 5 | 4 |
|---|---|---|---|---|---|---|---|---|---|

Filing as surviving spouse

Form 1310 attached

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

MMDDYYYY

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| 0 | 3 | 0 | 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 | 5 | 4 | 5 | 4 |
|---|---|---|---|---|---|---|---|---|

Preparer's Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

|   |   |   |   |   |  |  |  |  |  |
|---|---|---|---|---|--|--|--|--|--|
| 0 | 3 | 1 | 0 | 3 |  |  |  |  |  |
|---|---|---|---|---|--|--|--|--|--|

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/\\_/](http://gtc.revenue.nh.gov/TAP/_/)