

New Hampshire Interest and Dividends Tax Individual Balance Due Test Case 6 - 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). There are tax-exempt amounts deducted on Line 4. After the deduction of the joint exemption of \$4,800 and the \$2,400 exemption for both taxpayers being 65 years of age or older, Net Taxable Income is \$17,944 resulting in tax prior to application of payments of \$538. Balance due after application of payments and applicable penalties (\$8.00 Underpayment of Estimates Tax on Line 15(d)) of \$546.

Federal Forms: Not included

New Hampshire Form(s): DP-10

DP-2210/2220

Taxpayer:

RICHARD MITCHELL

BONNIE MITCHELL

PO BOX 475

MILTON, NH 03851

SSN: TAXPAYER: 001-44-6669

SPOUSE: 001-44-2961

DOB: 1953 & 1955

Filing Status/Entity Type: Joint

Other: Balance due of \$546. 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

MMDDYYYY

MMDDYYYY

For the CALENDAR year 2024 or other taxable period beginning:

and ending:

STEP 1 - PRINT OR TYPE

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

Last Name

MITCHELL

First Name

RICHARD

MI

M

Social Security Number

0 0 1 4 4 6 6 6 9

Spouse's Last Name

MITCHELL

First Name

BONNIE

MI

S

Social Security Number

0 0 1 4 4 2 9 6 1

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

PO BOX 475

Address (continued)

Unit Type

Unit #

City / Town

MILTON

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 8 5 1

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

Established NH Residency

Established NH Residency

FINAL DECEASED

Date of Death

0 0 0 0 0 0 0 0 0 0

FINAL RETURN

MMDDYYYY

Abandoned NH Residency

Abandoned NH Residency

Social Security Number

0 0 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)				1 7 4 4
(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)				2 3 6 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)				2 5 3 4 4

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 2 5 3 4 4

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
1	TD BANK	0 1 0 1 3 7 7 7 0	2 0 0

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	2 0 0
(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)	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 0 0	
5 Gross Taxable Income (Line 3 minus Line 4)	5	2 5 1 4 4	
6 Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers		4 8 0 0	6
7 Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.	7	2 0 3 4 4	

<input type="checkbox"/> Blind <input type="checkbox"/> Spouse Blind <input checked="" type="checkbox"/> 65 (or over) or disabled	Year of Birth	1 9 5 3	<input checked="" type="checkbox"/> Spouse 65 (or over) or disabled	Year of Birth	1 9 5 5
8 Check the exemptions that apply. Total number of boxes checked 2 x \$1200 =					
		8	2 4 0 0		
9 Net Taxable Income (Line 7 minus Line 8). If less than zero, use minus sign.		9	1 7 9 4 4		



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							5	3	8
11	RSA 77-G Education Tax Credit	11																			
12	New Hampshire Interest and Dividends Tax Net of Education Tax Credit (Line 10 minus Line 11. If negative enter zero)											12							5	3	8
13	Payments:																				
	(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)																			
	13 Subtotal of Lines 13(a) through 13(d)																				
14	Subtotal Due (Line 12 minus Line 13 Subtotal)											14							5	3	8
15	Additions to Tax:																				
	(a) Interest	15(a)																			
	(b) Failure to Pay	15(b)																			
	(c) Failure to File	15(c)																			
	(d) Underpayment of Estimated Tax	15(d)																			8
	15 Subtotal of Lines 15(a) through 15(d)																				8

STEP 5 - CALCULATE YOUR NET BALANCE DUE OR OVERPAYMENT

16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)																	5	4	6
	(b) Return Payment Made Electronically																				
17	Net Balance Due (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)																				
												17	PAY THIS AMOUNT						5	4	6
18	OVERPAYMENT Refund only																				
												18	DO NOT PAY								



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 5 0 2 2 0 2 5

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

MMDDYYYY

0 5 0 2 2 0 2 5

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

Taxpayer's Phone Number

6 0 3 7 6 6 4 4 5 4

Filing as surviving spouse

Form 1310 attached

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer

MMDDYYYY

Printed Name of Preparer

CPA

Preparer's Phone Number

2 0 7 9 8 5 3 3 9 1

Preparer Identification Number

P 0 0 0 8 0 6 9 0

Preparer's Address

2 STORER ST STE 305

City / Town

KENNEBUNK

State

ME

Zip Code + 4 (or Canadian Postal Code)

0 4 0 4 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/_/



EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX

Taxpayer Name

MITCHELL

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2024** or
other taxable period beginning:

MMDDYYYY

and ending:

Check One:

Business Tax Return(s)

Interest & Dividends Tax Return

Other

PART I - CALCULATE YOUR UNDERPAYMENT

ROUND TO THE NEAREST WHOLE DOLLAR

1 Current year tax

\$

____ 5 3 8

2 90% of Line 1 (Line 1 x .90)

\$

____ 4 8 4

3(a) Enter in Columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions)	A	B	C	D
	0 4 1 5 2 0 2 4	0 6 1 5 2 0 2 4	0 9 1 5 2 0 2 4	0 1 1 5 2 0 2 5
3(b) Applicable percentages	25%	25%	25%	25%
3(c) Enter Line 2 multiplied by Line 3(b) for Columns A through D	1 2 1	1 2 1	1 2 1	1 2 1
4 Amount paid timely or credited for each period				
5 Overpayment of previous installment calculated on Line 7				
6 Total (Line 4 plus Line 5)				
7 Overpayment (Line 6 minus Line 3(c)). Enter in Line 5 of next column				
8 Underpayment (Line 3(c) minus Line 6)	1 2 1	1 2 1	1 2 1	1 2 1

PART II - EXCEPTIONS TO PENALTY - See Instructions

9 Cumulative amount paid or credited from the beginning of the tax year through the installment dates (see instructions)	A	B	C	D
10 Applicable percentages	25%	50%	75%	100%
11 Exception, prior period's tax (prior year must be 12 full months) (RSA 21-J:32, IV(a))	1 6 8	3 3 5	5 0 3	6 7 0
12 Applicable percentages	25%	50%	75%	100%
13 Exception, prior period's tax base and facts using current years tax rate (RSA 21-J:32, IV(b))				
14 Applicable percentages	22.5%	45%	67.5%	90%
15 Exception, tax on annualized income (RSA 21-J:32, IV(c)) (Attach schedule)				



EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX - Continued

Taxpayer Name

MITCHELL

Taxpayer Identification Number

MMDDYYYY

MMDDYYYY

and ending:

For the CALENDAR year **2024** or
other taxable period beginning:

PART III - CALCULATE THE PENALTY

	A	B	C	D
16 Amount of underpayment from Part I, Line 8	1 2 1	1 2 1	1 2 1	1 2 1
17 Enter the date of payment or statutory due date of tax, whichever is earlier	0 6 1 5 2 0 2 4	0 9 1 5 2 0 2 4	1 2 1 5 2 0 2 4	0 1 1 5 2 0 2 5
18 Enter the number of days from installment date (Line 3(a)) to date shown on Line 17	6 1	9 2	9 1	0
19 Interest due through 12/31/24 at 9%: (see instructions) $\frac{\text{Number of Days} \times 9\% \times \text{Underpayment amount (Line 16)}}{365}$	2	3	3	
20 Interest due after 12/31/24 at 10%: (see instructions) $\frac{\text{Number of Days} \times 10\% \times \text{Underpayment amount (Line 16)}}{365}$				
21 Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20)	2	3	3	
22 Total Penalty for Underpayment of Estimated Tax (Total of Columns A through D, Line 21).				8

Note: For interest rate in other years see instructions