

**New Hampshire Interest and Dividends Tax Estate Refund Test Case 13 - 2017**

This test case is of an estate 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 no distributions from another entity are reported on Line 2, and there are no tax exempt amounts reported on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$64,395 resulting in tax prior to application of payments of \$3,220.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

ESTATE OF SSSSS

12982 N 11675 PLACE

SCOTTSDALE, AZ 85259

FEIN: 00-4007777

DOB: N/A

Filing Status/Entity Type: Estate

Other: Overpayment of \$180. Refund requested of \$180. No electronic funds transfer available.

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2017 DP-10



INTEREST AND DIVIDENDS TAX RETURN

MMDDYYYY

MMDDYYYY

For the CALENDAR year 2017 or other taxable period beginning: 0 1 0 1 2 0 1 7 and ending: 1 2 3 1 2 0 1 7

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, 2018. Due Date for FISCAL year filers is the 15th day of the 4th month after the close of the taxable period.

Federal Employer ID Number or Department ID Number

0 0 4 0 0 7 7 7 7

Name of Partnership, Estate, or LLC

ESTATE OF SSSSS

Number & Street Address

12982 N 11675 PLACE

Address (continued)

City / Town

SCOTTSDALE

State

AZ

Zip Code + 4 (or Canadian Postal Code)

8 5 2 5 9

STEP 2 - Return Type and Alternate Address

ENTITY TYPE - Check One

% of NEW HAMPSHIRE Ownership Interest in Entity Type

1 - INDIVIDUAL 1 - JOINT 3 - PARTNERSHIP X 4 - ESTATE

Tax Forms Mailing Address, City/Town, State & Zip Code

INITIAL RETURN

MMDDYYYY

Established NH Residency

FINAL DECEASED

Date of Death

FINAL RETURN

MMDDYYYY

Abandoned NH Residency

Social Security Number

AMENDED RETURN. DO NOT use this form to report IRS adjustment



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

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									6 6 7 9 5

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	6	7	9	5
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						6	4	3	9	5

<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				
8	Check the exemptions that apply. Total number of boxes checked	<input type="checkbox"/>	x \$1200 =	8					
9	<b>Net Taxable Income</b> (Line 7 minus Line 8). If less than zero, use minus sign.	9			6	4	3	9	5



**INTEREST AND DIVIDENDS TAX RETURN - continued**

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

Round to the nearest whole dollar

<b>10 New Hampshire Interest and Dividends Tax</b> (Line 9 multiplied by 5%)	10	3 2 2 0	
<b>11 Payments:</b>			
(a) Tax paid with application for extension	11(a)	3 3 5 0	
(b) Current year estimated tax payments	11(b)	5 0	
(c) Credit carryover from prior tax period	11(c)		
(d) Paid with original return (Amended returns only)	11(d)		
	11	Subtotal of Lines 11(a) through 11(d)	
		3 4 0 0	
<b>12 Subtotal Due</b> (Line 10 minus Line 11 Subtotal)	12	- 1 8 0	
<b>13 Additions to Tax:</b>			
(a) Interest	13(a)		
(b) Failure to Pay	13(b)		
(c) Failure to File	13(c)		
(d) Underpayment of Estimated Tax	13(d)		
	13	Subtotal of Lines 13(a) through 13(d)	

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

<b>14 (a) Subtotal Due</b> (Line 12 plus Line 13 subtotal)	14(a)	- 1 8 0	
(b) Return Payment Made Electronically	14(b)		
<b>15 Net Balance Due</b> (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)	15	<b>PAY THIS AMOUNT</b>	
<b>16 OVERPAYMENT</b> (If balance due is less than zero, enter on Line 16)	16	1 8 0	
<b>17 Amount of Line 16 to be applied to:</b>			
(a) Credit - Next Year's Tax Liability	17(a)		
(b) <b>Refund</b>	17(b)	<b>DO NOT PAY</b>	
		1 8 0	



**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	1	2	0	1	8
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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

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Filing as surviving spouse

Form 1310 attached

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

MMDDYYYY

0	3	0	1	2	0	1	8
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Printed Name of Preparer

ABC TAX PREPARER

Preparer's Phone Number

6	0	3	2	7	1	6	6	6	6
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Preparer Identification Number

P	0	0	0	0	0	0	0	0	3
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Preparer's Address

MAIN ST

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

0	3	3	0	2			
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