#### New Hampshire Interest and Dividends Tax Individual Credit/Refund Test Case 2 - 2017

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 \$12,240 prior to application of payments of \$16,000.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

SSSSS PPPPP R

600 NORTH BAY ST

MANCHESTER, NH 03104

SSN: TAXPAYER: 400-00-6665

DOB: N/A

Filing Status/Entity Type: Individual

Other: Overpayment of \$3,760 – applied amount to subsequent tax year of \$2,000 and requested refund of \$1,760. No electronic funds transfer available.

#### DO NOI STAPLE



### New Hampshire

Department of Revenue Administration 2017 DP-10



## INTEREST AND DIVIDENDS TAX RETURN

		MMDDYY	ΥY			MMDDYYY	Y
For the CALENDAR year <b>20</b>	<b>17</b> 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 T	YPE Check box if	there has b	een a na	ıme chang	e since last filing		Due Date for CALENDAR
SSSSS							year filers is on or before April 15, 2018.
First Name	MI	Soc	cial Secur	ity Number			Due Date for FISCAL year
PPPPP	R	4	0 0	0 0 6	6 6 5		filers is the 15th day of the 4th month after
Spouse's Last Name						_	the close of the taxable period.
First Name	MI	Soc	cial Secur	ity Number			Federal Employer ID Number <b>or</b> Department ID Number
Name of Partnership, Estato	e, or LLC						
Number & Street Address							
600 NORTH BAY ST							
Address (continued)							
City / Town				State	Zip Code + 4	(or Canadian	Postal Code)
MANCHESTER				NH	0 3 1		
STEP 2 - Return Type ENTITY TYPE - Check 0	e and Alternate Address  One					V HAMPSHII n Entity Typ	RE Ownership De
× 1 - INDIVIDUAL	1 - JOINT 3 - PARTN	IERSHIP	4	- ESTATE			
Tax Forms Mailing Addre	ss, City/Town, State & Zip Code						
	MMDDYYYY					Date of D	eath
▼ INITIAL RETURN	0 1 3 1 2 0 1 7 Estal	olished NH	Residenc	y FI	NAL DECEASED		
	MMDDYYYY					Social Sec	curity Number
FINAL RETURN	Abar	ndoned NH	Residen	су			
AMENDED RETURN	N. DO NOT use this form to report IRS ad	justment					



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#### **INTEREST AND DIVIDENDS TAX RETURN - continued**

#### STEP 3 - Read instructions before you begin

	INTEREST & DIVIDENDS FROM ALL SO	OURCES	Round to	o the neare	st w	hole	do	lar	
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)		4	0	0	0	5	0
	(b) Dividend Income. Enter the amount from Line 9(a) of your federal return	1(b)		1	7	5	0	0	0
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 8(b) 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 Paye	or	III Payor's ID Number	IV Distribution Amount
2	ABC INC		666546456	1 0 0 0 0
		Total from supple	emental schedule attached	
		тосатнонтзирре	emental scriedule attached	
Total Dict	ributions (Sum of Column IV above)	2	1 0 0 0 0	

2 Total Distributions (Sum of Column IV above) 2 1 0 0 0

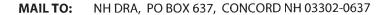
3 Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2) Subtotal 3

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:

l Reason Code	<b>II</b> Name of Payor	III Payor's ID Number	<b>IV</b> Non-Taxable Amount
02	NH MUNI	1 3 3 3 3 3 3 3 3	100600
04	PAYOR 1	2 3 2 3 2 3 2 3 2	76000
06	PAYOR 2	1 3 1 3 1 3 1 3 1	9 9 9 9 9
07	PAYOR 3	454545454	5 0 0 0 0
08	PAYOR 4	9 4 9 4 9 4 9 4 9	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







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#### **INTEREST AND DIVIDENDS TAX RETURN - continued**

S	TEP 3 - (continued) Read instructions before you begin									
	INTEREST & DIVIDENDS FROM AL	L SOURCES		Round t	o the near	est v	vhol	e dol	lar	
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
_	Year of Birth				Year of E	Birth				
	Blind Spouse Blind 65 (or over) or disabled	Spouse 65 (	or over)	or disabled						
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			2	4	4	8	0	1







# **New Hampshire**Department of Revenue Administration

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#### **INTEREST AND DIVIDENDS TAX RETURN - continued**

T	EP 4 - Calculate Your Tax, Credits, Interest	and Penalties							Round	to the	e nea	ırest	who	ole d	lolla	ar
)	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)						1	0				1	2	2	4	C
	Payments: (a) Tax paid with application for extension	11(a)														
	(b) Current year estimated tax payments	11(b)		1 6	0 0	0										
	(c) Credit carryover from prior tax period	11(c)					11 Su	ıbto	tal of i	_ines 1	1(a)	thro	ugh	11(0	d)	
	(d) Paid with original return (Amended returns only)	11(d)										1	6	0	0	
	Subtotal Due (Line 10 minus Line 11 Subtotal)						1	2				-	3	7	6	
	Additions to Tax: (a) Interest	13(a)														
	(b) Failure to Pay	13(b)														
	(c) Failure to File	13(c)					13 Su	bto	al of L	ines 1	3(a) 1	thro	ugh	13(c	d)	
	(d) Underpayment of Estimated Tax	13(d)														
	EP 5 - Calculate Your Net Balance Due or O	erpayment														-
	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)	i.e	3	7 6	0										
	(b) Return Payment Made Electronically						14(b)									
	<b>Net Balance Due</b> (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)			15	PAY	THI	S AMOUN	т								
	<b>OVERPAYMENT</b> (If balance due is less than zero, enter on Line 16)	16		3	7 (	5 0										
	Amount of Line 16 to be applied to: (a) Credit - Next Year's Tax,Liability	8					17(a)						2	0	0	
							PAY								6	





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#### **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 & INFO	RMATION		
Signature (in ink)			MMDDYYYY
			0 3 3 0 2 0 1 8
If joint return, BOTH parties must sign, eve	n if only one had income		MMDDYYYY
Print Signatory Name(s) (and Title if application	able)		
SIGNED			
Taxpayer's Phone Number			
	Filing as surviving spouse		Form 1310 attached
	INFORMATION		
PAID PREPARER'S SIGNATURE & I	INFORMATION		MMDDYYYY
	INFORMATION		MMDDYYYY 0 3 3 0 2 0 1 8
PAID PREPARER'S SIGNATURE & I Signature of Preparer Printed Name of Preparer	INFORMATION		
Signature of Preparer	INFORMATION		
Signature of Preparer Printed Name of Preparer ABC PREPARER	INFORMATION  Preparer Identification Number		
Signature of Preparer Printed Name of Preparer ABC PREPARER			
Signature of Preparer  Printed Name of Preparer  ABC PREPARER  Preparer's Phone Number	Preparer Identification Number		
Signature of Preparer  Printed Name of Preparer  ABC PREPARER  Preparer's Phone Number  6 0 3 2 3 0 5 0 0 0	Preparer Identification Number		
Printed Name of Preparer  ABC PREPARER  Preparer's Phone Number  6 0 3 2 3 0 5 0 0 0  Preparer's Address	Preparer Identification Number	State	

