# New Hampshire Interest and Dividends Tax Joint Balance Due Test Case 4 - 2017

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 over 65 years of age filers, the Net Taxable Income is \$69,905 resulting in tax of \$3,495 prior to application of payments. After application of payments there was a balance of tax due on \$1,146. The return was filed late on 6/15/2016 (no valid extension filed) and applicable penalties and interest were assessed.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

SMITHE JONATHAN M

SMITHE JANATHAN M

16 SANDBACK CIRCLE

**PO BOX 152** 

RINGE, NH 03461-0152

SSN: TAXPAYER: 400-00-1111

SPOUSE: 400-00-1112

DOB: N/A

Filing Status/Entity Type: Joint

Other: Balance due \$1,387 after application of payments and self assessed interest and penalties – electronic funds withdrawal available via ACH Debit.

# DO NOT STAPLE



**New Hampshire**Department of
Revenue Administration

2017 **DP-10** 



	INTE	EREST AND I	DIVIDENDS TAX	K RETURN		
For the CALENDAR year <b>20</b>	<b>17</b> or other taxable period be	MMDDY	YYY 0 1 2 0 1 7	and ending:	MMDDYYYY	1 2 0 1 7
STEP 1 - PRINT OR TY	PE Chec	k box if there has	been a name change s	since last filing.	f	Due Date for CALENDAR
SMITHE						year filers is on or before April 15, 2018.
First Name		MI Se	ocial Security Number			Due Date for FISCAL year
JONATHAN			4 0 0 0 0 1	1 1 1		filers is the 15th day of the 4th month after
Spouse's Last Name						the close of the taxable period.
SMITHE						Federal Employer ID Number or
First Name		MI So	ocial Security Number			Department ID Number
JANATHAN		M	4 0 0 0 0 1	1 1 2		
Address (continued)  City / Town  RINDGE			State NH	Zip Code + 4 (o	or Canadian P	
ENTITY TYPE - Check C		<b>3</b> - PARTNERSHIP	4 - ESTATE		/ HAMPSHIRE n Entity Type	Ownership
	MMDDYYYY				Date of Dea	th
INITIAL RETURN		Established NI	H Residency FIN	AL DECEASED		
	MMDDYYYY				Social Secu	rity Number
FINAL RETURN		Abandoned N	H Residency			
AMENDED RETURN	. DO NOT use this form to rep	ort IRS adjustment				



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

# STEP 3 - Read instructions before you begin

# INTEREST & DIVIDENDS FROM ALL SOURCES Round to the nearest whole dollar From Your Federal Income Tax Return: (See Instructions) (a) Interest Income. Enter the amount from Line 8(a) of your federal return (b) Dividend Income. Enter the amount from Line 9(a) of your federal return 1(b) 4 7 3 9 9 (c) Federal Tax-Exempt Interest Income. Enter the amount from Line 8(b) 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

l Entity Code	<b>II</b> Name of Payor	<b>III</b> Payor's ID Number	<b>IV</b> Distribution Amount
3	PART PAYER 1	931112111	5 2 0 0
3	PART PAYER 2	760568219	3 8 0 0
3	PART PAYER 3	760055544	2 5 0 0
3	TRUST PAYER 4	123322111	4 4 0 0
		Total from supplemental schedule attached	

2	Total Distributions (Sum of Column IV above)	2	1 5 9 0 0	100
3	Subtotal Gross Interest and Dividends Income and Distributions	(Line 1(d) plus Line 2)	Subtotal 3	8 5 9 1 1

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:

l Reason Code	<b>II</b> Name of Payor	<b>III</b> Payor's ID Number	<b>IV</b> Non-Taxable Amount
03	TAX EXEMPT PAYER 1	999666664	4 5 0 0
03	TAX EXEMPT PAYER 2	7 5 5 5 4 4 8 8 8	1 3 0 0
03	TAX EXEMPT PAYER 3	788877777	2 6 0 0
04	NON TAX PAYER 1	111226654	6
09	SUPER TAX EXEMPT PAYER 1	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
(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)	8 8 0 6
(d) Part-year resident non-taxable income pro rata share	4(d)	







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

5	STEP 3 - (continued) Read instructions before you begin	n											
	INTEREST & DIVID	DEN	DS FF	ROM ALL SOURCES		Round to	the	nea	rest v	whol	e dol	lar	
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
										-			_
	Y	rear o	of Birth				Yea	r of I	Birth				
	Blind Spouse Blind X 65 (or over) or disabled	1 9	9 3	7 × Spouse 65	(or over) or o	lisabled	1	9	3	8			
8	Check the exemptions that apply. Total number of boxes checked 2	2 x	\$1200	=	8					2	4	0	0
9	Net Taxable Income (Line 7 minus Line 8). If less than zero, use minus sig	jn.		9					6	9	9	0	5



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

S1	EP 4 - Calculate Your Tax, Credits, Interest a	nd Penalties						Round	d to th	e nea	arest	who	ole (	llot	ar
0	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)						10					3	4	9	5
1	Payments: (a) Tax paid with application for extension	11(a)													
	(b) Current year estimated tax payments	11(b)	2	3	4	9									
	(c) Credit carryover from prior tax period	11(c)					11 Subt	otal of	Lines 1	11(a)	thro	ugh	11(	d)	
	(d) Paid with original return (Amended returns only)	11(d)										2	3	4	9
2	Subtotal Due (Line 10 minus Line 11 Subtotal)						12					1	1	4	6
3	Additions to Tax: (a) Interest	13(a)			1,	1									
	(b) Failure to Pay	13(b)		1	1	5									
	(c) Failure to File	13(c)		1	1	5	13 Subto	otal of	Lines 1	13(a) ·	throu	ugh	13(	d)	
	(d) Underpayment of Estimated Tax	13(d)											2	4	1
1	EP 5 - Calculate Your Net Balance Due or Ov	erpayment											_	_	
	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)	1	3	8	7									
	(b) Return Payment Made Electronically						14(b)								
;	Net Balance Due (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)		15	PA	Ϋ́	ГНІ	S AMOUNT					1	3	8	[
	<b>OVERPAYMENT</b> (If balance due is less than zero, enter on Line 16)	16													
	Amount of Line 16 to be applied to: (a) Credit - Next Year's Tax.Liability						17(a)								
							PAY								







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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.)

TAXPAYER'S SIGNATURE & I	
Signature (in ink)	MMDDYYYY
	0 6 1 5 2 0 1 8
If joint return, BOTH parties must sig	gn, even if only one had income MMDDYYYY
	0 6 1 5 2 0 1 8
Print Signatory Name(s) (and Title if a	applicable)
SIGNED	
PAID PREPARER'S SIGNATUR Signature of Preparer	RE & INFORMATION  MMDDYYYY
PAID PREPARER'S SIGNATUR Signature of Preparer Printed Name of Preparer	MMDDYYYY
Signature of Preparer	MMDDYYYY
Signature of Preparer  Printed Name of Preparer	MMDDYYYY
Signature of Preparer  Printed Name of Preparer  ABC PREPARER	MMDDYYYY  0 6 1 5 2 0 1 8  Preparer Identification Number
Signature of Preparer  Printed Name of Preparer  ABC PREPARER  Preparer's Phone Number	MMDDYYYY  0 6 1 5 2 0 1 8  Preparer Identification Number
Printed Name of Preparer  ABC PREPARER  Preparer's Phone Number  6 0 3 2 3 0 5 0 0	MMDDYYYY  0 6 1 5 2 0 1 8  Preparer Identification Number
Printed Name of Preparer  ABC PREPARER  Preparer's Phone Number  6 0 3 2 3 0 5 0 0  Preparer's Address	MMDDYYYY  0 6 1 5 2 0 1 8  Preparer Identification Number



