#### New Hampshire Interest and Dividends Tax Individual Balance Due Test Case 6 - 2017

This test case is of an individual 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 distributions from other entities reported on Line 2. There are tax-exempt amounts deducted on Line 4. After the deduction of the individual exemption of \$2,400 and the \$1,200 exemption for being 65 years of age or older, Adjusted Taxable Income is \$73,429 resulting in tax prior to application of payments of \$3,671. Balance due after application of payments and applicable penalties (\$9.00 Underpayment of Estimates Tax on Line 13(d)) of \$1,280.

Federal Forms: Not included

New Hampshire Form(s): DP-10

DP-2210/2220 (including statement attached for Line 15)

Taxpayer:

MMMMMM PPPP M

16 SANDSTONE LANE

RINDGE, NH 03461

FEIN: 400-00-6669

DOB: 1937

Filing Status/Entity Type: Individual

Other: Balance due of \$1,280. Electronic funds withdrawal available via MeF.

#### DO NOT STAPLE



### New Hampshire

Department of Revenue Administration 2017 DP-10



#### INTEREST AND DIVIDENDS TAX RETURN **MMDDYYYY MMDDYYYY** 1 2 3 1 2 0 1 7 For the CALENDAR year **2017** or other taxable period beginning: 0 1 0 1 2 0 1 7 and ending: **STEP 1 - PRINT OR TYPE** Check box if there has been a name change since last filing. Due Date for CALENDAR Last Name year filers is on or before MMMMMM April 15, 2018. Due Date for FISCAL year Social Security Number First Name MI filers is the 15th day of the M 4 0 0 0 0 6 6 6 9 **PPPP** 4th month after the close of the Spouse's Last Name taxable period. Federal Employer ID Number or Department ID Number First Name Social Security Number MI Name of Partnership, Estate, or LLC Number & Street Address 16 SANDSTONE LANE Address (continued) Zip Code + 4 (or Canadian Postal Code) State City / Town NH **RINDGE** 0 3 4 6 1 STEP 2 - Return Type and Alternate Address % of NEW HAMPSHIRE Ownership Interest in Entity Type ENTITY TYPE - Check One 3 - PARTNERSHIP X 1 - INDIVIDUAL 1 - JOINT 4 - ESTATE Tax Forms Mailing Address, City/Town, State & Zip Code **MMDDYYYY** Date of Death Established NH Residency FINAL DECEASED INITIAL RETURN **MMDDYYYY** Social Security Number FINAL RETURN Abandoned NH Residency

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

MAIL TO: NH DRA, PO BOX 637, CONCORD NH 03302-0637

Page 1 of 5



2017 **DP-10** 



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

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

<b>I</b> Entity Code		<b>II</b> Name of Payor	<b>iii</b> Payor's ID Number	<b>IV</b> Distribution Amount
3	PART PAYER 1		9 3 2 2 2 5 5 1 1	5 1 6 0
3	PART PAYER 2		760555544	3 7 0 1
3	PART PAYER 3		765554441	2 5 9 9
4	TRUST PAYER 1		1 3 2 2 2 5 4 4 5	4 3 3 0
			Total from supplemental schedule attached	

2 Total Distributions (Sum of Column IV above)	2	1 5 7 9 0			
3 Subtotal Gross Interest and Dividends Income and Distribut	ions (Line 1(d) plus Line 2)	Subtotal 3	8	5 8	5 3

1 5 7 9 0

132545456

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:

Ш 11 1 Non-Taxable Amount Reason Code Name of Payor Payor's ID Number 4 5 9 9 955444556 TAX EXEMPT PAYER 1 03 1 2 2 0 765554445 TAX EXEMPT PAYER 2 03 2 5 9 9 799888844 TAX EXEMPT PAYER 3 03 132231564 04 NON TAX PAYER 1

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	8 8 2 4
(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 2 4
(d) Part-year resident non-taxable income pro rata share	4(d)	

SUPER TAX EXEMPT PAYER 1



09

4 0 0



# **New Hampshire**Department of Revenue Administration

Net Taxable Income (Line 7 minus Line 8). If less than zero, use minus sign.

2017 DP-10



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

S	STEP 3 - (continued) Read instructions before you begin							
	INTEREST & DIVIDENDS FROM ALL SOURCES		Round to	o the nearest w	vhol	e do	llar	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))	4			8	8	2	4
5	Gross Taxable Income (Line 3 minus Line 4) 5			7	7	0	2	9
5	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	4	6	2	9
	Year of Birth  Blind Spouse Blind X 65 (or over) or disabled 1 9 3 7 Spouse 65 (or over)	or over)	or disabled	Year of Birth				
3	Check the exemptions that apply. Total number of boxes checked $1 \times 1200 =$	8			1	2	0	0



2017 DP-10



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

ST	EP 4 - Calculate Your Tax, Credits, Interest a	and Penaltie	S							Rou	und to	the ne	earest	t wh	ole	doll	ar
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)								10					3	6	7	1
11	Payments: (a) Tax paid with application for extension	11(a)															
	(b) Current year estimated tax payments	11(b)			2	2 4	0	0									
	(c) Credit carryover from prior tax period	11(c)							11 Sul	ototal	of Line	s 11(a	a) thro	ough	11	(d)	
	(d) Paid with original return (Amended returns only)	11(d)												2	4	0	0
12	Subtotal Due (Line 10 minus Line 11 Subtotal)								1:	2				1	2	7	1
3	Additions to Tax: (a) Interest	13(a)															
	(b) Failure to Pay	13(b)															
	(c) Failure to File	13(c)							13 Sul	ototal	of Line	s 13(a	) thro	ugh	13	d)	
	(d) Underpayment of Estimated Tax	13(d)						9									9
 S1	EP 5 - Calculate Your Net Balance Due or O	verpayment		 _			_										
14	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)				1 2	2 8	0								e.	
	(b) Return Payment Made Electronically								14(b)								
15	Net Balance Due (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)				1	5 <b>F</b>	PAY	ТН	IS AMOUNT					1	2	8	0
6	OVERPAYMENT (If balance due is less than zero, enter on Line 16)	16				Ĭ											
7	Amount of Line 16 to be applied to: (a) Credit - Next Year's Tax Liability								17(a)								
	(b) Refund				17(	b) [	00	NO	TPAY								



2017 DP-10



#### **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.

AXPAYER	'S SIGN	ATI	UR	E	& I	IAI	0.	*****																									
Signature (in	ink)																		М	1ME	DDY	ΥY	Y										
																			(	0	4	1	5		2 (	)	1	8					
lf joint return	n, BOTH pa	artie	s m	ıus	t siç	gn,	eve	n if o	only	one	hac	linco	ome						M	1ME	DDY	ΥY	Y										
Print Signato	ry Name(s	s) (ar	nd⊺	Titl	e if	ар	plica	ble)																									
SIGNED																																	
Taxpayer's Ph	none Num	ber									Fili	ng a	s su	rvivi	ng sp	ouse			Form	n 13	310	att	ach	ed									
AID PREP	ARER'S	SIG	5N	A1	ΓUI	RE	& I	NF	OR	MA	TIC			_		_					_		_									 	
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Signature of Printed Name	Preparer e of Prepa		ΞN	ΑT	ΓUI	RE	& I	NF	OR	MA	TIC	N													2 (	)	1	8					
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## **New Hampshire**Department of

2017 DP-2210/2220



#### **EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX**

Taxpayer Name				
PPPP M MMMMMM				
Taxpayer Identification #		MDDYYYY	MM	IDDYYYY
	ALENDAR year <b>2017</b> ble period beginning:	1 0 1 2 0 1	7 and ending: 1	2 3 1 2 0 1 7
Check One: Business Tax Return(s)	nterest & Dividends Tax Re	urn Other		
PART I - CALCULATE YOUR UNDERPAYMENT	Г		Round	to the nearest whole dollar
1 Current year tax			\$	3 6 7 1
2 90% of Line 1 (Line 1 x .90)			\$	3 3 0 4
3(a) Enter in Columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and	А	В	С	D
12th months of your tax period or specify statutory due dates. (I&D filers see instructions)	0 4 1 5 2 0 1 7	0 6 1 5 2 0 1 7	0 9 1 5 2 0 1	7 0 1 1 5 2 0 1 8
3(b) Applicable percentages	25%	25%	25%	25%
3(c) Enter Line 2 multiplied by Line 3(b) for Columns A through D	8 2 6	8 2 6	8 2	6 8 2 6
4 Amount paid timely or credited for each period	6 0 0	6 0 0	6 0	0 600
5 Overpayment of previous installment				
6 Total (Line 4 plus Line 5)	6 0 0	6 0 0	6 0	0 600
7 Overpayment (Line 6 minus Line 3(c)). Enter in Line 5 next column				
8 Underpayment (Line 3(c) minus Line 6)	2 2 6	2 2 6	2 2	6 226

#### PART II - EXCEPTIONS TO PENALTY - See Instructions

9	Cumulative amount paid or credited from the beginning	Α	В	С	D
	of the tax year through the installment dates (see instructions)	6 0 0	1200	1800	2400
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))	6 0 1	1201	1801	2 4 0 1
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))	601	1201	1801	2 4 0 1
14	Applicable percentages	22.5%	45%	67.5%	90%
15	Exception, tax on annualized income (RSA 21-J:32,IV(c)) (Attach schedule)	4 5 0	1000	2600	3 3 0 4



# **New Hampshire**Department of Revenue Administration

### 2017 DP-2210/2220



#### **EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX - continued**

Taxpayer Name										
PPPP M MMMMMM										
Taxpayer Identification #		MMDDYYYY		MMD	DYYY	Υ				
4 0 0 0 0 6 6 6 9	For the CALENDAR year <b>2017</b> or other taxable period beginning:	0 1 0 1 2 0 1 7	and ending	g: 1	2 3	1	2	0	1	7

#### **PART III - CALCULATE THE PENALTY**

		Α	В	С	D
16	Amount of underpayment from Part I, Line 8			2 2 6	226
17	Enter the date of payment or statutory due date of ta whichever is earlier	x,		0 4 1 5 2 0 1 8	04152018
18	Enter the number of days from installment date (Line to date shown on Line 17	3(a))		2 1 2	9 0
19		erpayment ount (Line 16)		3	0
20		erpayment unt (Line 16)		3	3
21	Penalty for Underpayment of Estimated Tax (Line 19 p	olus Line 20)		6	3
22	Total Penalty for Underpayment of Estimated Tax (Tot	tal of Columns A through D, Line 2	21).		9

**Note**: For interest rate in other years see instructions