New Hampshire Interest and Dividends Tax Partnership Balance Due Test Case 7 - 2017

This test case is of a partnership 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 no distributions from other entities reported on Line 2. There is tax-exempt amounts are deducted on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$48,489 resulting in tax of \$2,424 prior to application of payments of \$1,500.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

THE PARTNERSHIP

PO BOX 104

MIRROR LAKE, NH 03853

FEIN: 00-2004321

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Balance due of \$924. Electronic funds withdrawal via ACH Debit.

DO NOI STAPLE



New HampshireDepartment of
Revenue Administration

2017 **DP-10**



	INTE	REST ANI	DIVID	ENDS TAX	RETURN								
		MMD	DYYYY			MMDDYYYY							
For the CALENDAR year 20 °	7 or other taxable period beg	ginning: 0	1 0 1 2	2 0 1 7	and ending:	1 2 3	1 2	0 1	7				
STEP 1 - PRINT OR TY Last Name	PE Chec	k box if there l	has been a r	name change s	ince last filing					CALE			
First Name		MI	Social Secu	urity Number			filers	Date is the 4th n	for l e 15t mont	, 2018 FISCA th day th afte of th	Ly of er		
Spouse's Last Name										perio			
First Name		MI	Social Seci	urity Number			Federa	al Emp	loyer	r ID Nu umber	mbe	er or	
				i III						0 4		2	1
Name of Partnership, Estate,	or LLC												
THE PARTNERSHIP													
Number & Street Address													
PO BOX 104													
Address (continued)													
City / Town				State	Zip Code + 4	(or Canadian	Postal Co	ode)					
MIRROR LAKE				NH	0 3 8	5 3							
STEP 2 - Return Type ENTITY TYPE - Check O	and Alternate Address	5				V HAMPSHIR n Entity Type		rship					_
1 - INDIVIDUAL		- PARTNERSHI	P	4 - ESTATE									
	s, City/Town, State & Zip Code												
,	MMDDYYYY	100 000				Date of De	ath						
INITIAL RETURN		Established	d NH Residei	ncy FIN	AL DECEASED								
	MMDDYYYY					Social Sec	urity Nur	mber					
FINAL RETURN		Abandone	d NH Reside	ncy									
AMENDED RETURN	DO NOT use this form to repo	ort IRS adjustm	ent										

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INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 -	Read instructions before you begin		
	INTEREST & DIVIDENDS FROM	ALL SOURCES Ro	ound to the nearest whole dollar
	Federal Income Tax Return: (See Instructions) st Income. Enter the amount from Line 8(a) of your federal return	1(a)	1 0
(b) Divide	and Income. Enter the amount from Line 9(a) of your federal return	1(b)	5 2 8 6 6
(c) Federa	ıl Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your federal ret	urn 1(c)	2 2
(d) Subto	tal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)	5 2 8 9 8
	e Annuities or Actual Cash & Property Distributions From S-Corporations, Trusts/Es		DTHER
Entity Code	- II Name of Payor	III Payor's ID Number	IV Distribution Amount
	Total from su	pplemental schedule attached	
2 Total Distri	butions (Sum of Column IV above) 2		
3 Subtotal G	ross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)	Subtotal 3	5 2 8 9 8
4 List payors	and amounts of interest and/or dividends NOT TAXABLE to New Hampshire inclu	ided on Lines 1(a), 1(b), 1(c) and/or	2:
l Reason Code	II Name of Payor	III Payor's ID Number	IV Non-Taxable Amount
03	USA TAX EXEMPT PAYOR 18	123322155	2 0 0 9
	<u> </u>		
	al of non-taxable income above (Sum of Column IV) 4(a)	2009	

(b) Total non-taxable income from supplemental schedule (Attached) 4(b)

(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))

(d) Part-year resident non-taxable income pro rata share

2009

4(c)

4(d)



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

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INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - (continued) Read instructions before you begin						
INTEREST & DIVIDENDS FROM	M ALL SOURCES	Round to the nearest v	whole	dolla	ar	
4 Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))	4		2	0	0 9	
Gross Taxable Income (Line 3 minus Line 4)	5	5	0	8	8 9	
Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers	6 2 4					
Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.	7	4	8	4	8 9	
Year of Birth		Year of Birth		_		
Blind Spouse Blind 65 (or over) or disabled	Spouse 65 (or over) or di	sabled				
Check the exemptions that apply. Total number of boxes checked x \$1200 =	8					



New HampshireDepartment of Revenue Administration

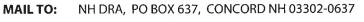
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INTEREST AND DIVIDENDS TAX RETURN - continued

S1	EP 4 - Calculate Your Tax, Credits, Interest a	nd Penalties					Rou	nd to the	neares	st wh	ole	dol	lar
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)						10			2	4	2	4
11	Payments: (a) Tax paid with application for extension	11(a)											
	(b) Current year estimated tax payments	11(b)	1	5	0	0							
	(c) Credit carryover from prior tax period	11(c)					11 Subtotal o	f Lines 11	I (a) thr	ougl	h 11	(d)	
	(d) Paid with original return (Amended returns only)	11(d)								1	5	0	0
12	Subtotal Due (Line 10 minus Line 11 Subtotal)						12				9	2	4
13	Additions to Tax: (a) Interest	13(a)											
	(b) Failure to Pay	13(b)											
	(c) Failure to File	13(c)					13 Subtotal o	f Lines 13	s(a) thro	ougl	า 13	(d)	
	(d) Underpayment of Estimated Tax	13(d)											
 S1	EP 5 - Calculate Your Net Balance Due or Ov	erpayment										_	
14	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)		9	2	4							
	(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)		15	PA	ΥT	HI	S AMOUNT				9	2	4
16	OVERPAYMENT (If balance due is less than zero, enter on Line 16)	16											
17	Amount of Line 16 to be applied to: (a) Credit - Next Year's Tax Liability						17(a)						
	(b) Refund		17(b)	DC	N	от	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.)

POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

TAXPAYER'S SIGNATURE & INFOF	MATION	
Signature (in ink)		MMDDYYYY
		0 4 1 2 2 0 1 8
If joint return, BOTH parties must sign, ever	n if only one had income	MMDDYYYY
Print Signatory Name(s) (and Title if applica	hle)	
SIGNED		
Taxpayer's Phone Number		
6 0 3 2 3 0 5 0 0 0	Filing as surviving spouse	Form 1310 attached
Signature of Preparer		MMDDYYYY 0 4 1 2 2 0 1 8
		0 4 1 2 2 0 1 0
Printed Name of Preparer		
TEST POA CPA		
Preparer's Phone Number	Preparer Identification Number	
6 0 3 2 2 4 5 0 0 0	P 0 0 0 0 0 0 0 1	
Preparer's Address		
MAIN ST		
City/Town		State Zip Code + 4 (or Canadian Postal Code)
CONCORD		NH 0 3 3 0 2
CONCORD		