New Hampshire Interest and Dividends Tax Partnership Zero Test Case 8 - 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 is a distribution from another entity are reported on Line 2. There are exempt amounts deducted on Line 4. In addition, there is an amount reported on Line 4(b), Total non-taxable income from supplemental schedule (Attached). This will require an attachment reporting the breakdown of this total, content at your discretion. After deduction of the \$2,400 exemption, Adjusted Taxable Income is zero.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PARTNERSHIP

500 S BROADWAY

PO BOX 1

SALEM, NH 03079

FEIN: 00-2001234

DOB: N/A

Filing Status/Entity Type: Partnership

Other: No balance due or overpayment

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 0 1 0 1 2 0 1 7 and ending: For the CALENDAR year **2017** or other taxable period beginning: 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 April 15, 2018. Due Date for FISCAL year First Name MΙ Social Security Number filers is the 15th day of the 4th month after the close of the Spouse's Last Name taxable period. Federal Employer ID Number or First Name Social Security Number MI Department ID Number 0 0 2 0 0 1 2 3 4 Name of Partnership, Estate, or LLC **PARTNERSHIP** Number & Street Address **500 S BROADWAY** Address (continued) Zip Code + 4 (or Canadian Postal Code) City / Town State NH 0 3 0 7 9 SALEM STEP 2 - Return Type and Alternate Address % of NEW HAMPSHIRE Ownership Interest in Entity Type ENTITY TYPE - Check One 1 - JOINT X 3 - PARTNERSHIP 1 - INDIVIDUAL 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



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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) 9 5 0 1(a) (a) Interest Income. Enter the amount from Line 8(a) of your federal return 5 7 0 1(b) (b) Dividend Income. Enter the amount from Line 9(a) of your federal return 5 (c) Federal Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your federal return 1(c) 5 5 2 Subtotal 1(d) (d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))

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 P	ayor	III Payor's ID Number	IV Distribution Amount
2	SCORP PAYOR 1		198765432	9 8 0
		Total from supp	emental schedule attached	
2 Total Dist	ributions (Sum of Column IV above)	2	9 8 0	

_	100.000.000.000.000.000.000.000.000.000					
3	Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)	Subtotal 3	6	5 5	0	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;

l Reason Code	II Name of Payor	III Payor's ID Number	IV Non-Taxable Amount
09	NON TAXABLE PAYOR 11	99999999	2 5 5
04	SCORP PAYOR 1	198765432	1 0 0 5
09	NON TAXABLE PAYOR 12	98999999	2 5 2
09	NON TAXABLE PAYOR 13	979999999	2 5 0
04	SCORP PAYOR 2	198765433	3 5 5

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	2 1 1 7
(b) Total non-taxable income from supplemental schedule (Attached)	4(b)	1991
(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))	4(c)	4 1 0 8
(d) Part-year resident non-taxable income pro rata share	4(d)	





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INTEREST AND DIVIDENDS TAX RETURN - continued

S	TEP 3 - (continued) Read instructions before you begin						
	INTEREST & DIVIDENDS FROM ALL SOURCES		Round to the	nearest who	le do	llar	
1	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))	4		4	1	0	8
5	Gross Taxable Income (Line 3 minus Line 4) 5			2	3	9	7
5	Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers	10	6	2	4	0	0
7	Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.						0
_	Year of Birth		Yea	ar of 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						



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INTEREST AND DIVIDENDS TAX RETURN - continued

ST	TEP 4 - Calculate Your Tax, Credits, Interest ar	nd Penalties		Round	to the nearest whole dollar
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)			10	
11	Payments: (a) Tax paid with application for extension	11(a)			
	(b) Current year estimated tax payments	11(b)			
	(c) Credit carryover from prior tax period	11(c)		11 Subtotal of L	ines 11(a) through 11(d)
	(d) Paid with original return (Amended returns only)	11(d)			
12	Subtotal Due (Line 10 minus Line 11 Subtotal)			12	
13	Additions to Tax: (a) Interest	13(a)			
	(b) Failure to Pay	13(b)			
	(c) Failure to File	13(c)		13 Subtotal of L	ines 13(a) through 13(d)
	(d) Underpayment of Estimated Tax	13(d)			
	TEP 5 - Calculate Your Net Balance Due or Ove	erpayment			
14	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)			
	(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	Y THIS AMOUNT	
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) DO	NOT PAY	



MAIL TO:



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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.)

Signature (in ink)			MMDDYYYY
			0 2 1 2 2 0 1 8
If joint return, BOTH parties must sign, even	en if only one had income		MMDDYYYY
Print Signatory Name(s) (and Title if applic	able)		
SIGNED			
Taxpayer's Phone Number PAID PREPARER'S SIGNATURE & Signature of Preparer	Filing as surviving spouse	33	m 1310 attached MMDDYYYY
PAID PREPARER'S SIGNATURE &	1,500	33	
PAID PREPARER'S SIGNATURE & Signature of Preparer	1,500	33	



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