### New Hampshire Interest and Dividends Tax Partnership Credit Test Case 9 - 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). In addition, there are distributions from another entity(s) are reported on Line 2 including an amount from a supplemental schedule (required attachment) content at your discretion. There are tax exempt amounts are deducted on Line 4 including an amount on Line 4(b) from a supplemental schedule (required attachment) content at your descretion. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$47 resulting in tax prior to application of payments of \$2.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

A PARTNERSHIP

C/O ALLAN SMITH

37 OLD MILFORD RD

**BROOKLINE NH 03033** 

FEIN: 00-2006789

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Overpayment of \$598 to be applied to subsequent taxable periods.

# DO NOT STAPLE



# New Hampshire

Department of Revenue Administration 2017 DP-10



	INTE	REST AN	D DIVIDI	ENDS TAX	RETURN						
			DDYYYY			MMDDYYY					
For the CALENDAR year <b>20</b>	17 or other taxable period begi	nning: 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	YPE Check	box if there	has been a n	ame change s	ince last filing.		Due Dat year filei	rs is on	or be		
First Name		MI	Social Secu	rity Number			Due Date filers is th 4th		ISCAL n day o n after	of th	
Spouse's Last Name							taxa	able pe	≥riod.		
First Name		MI	Social Secu	rity Number			Federal Em Departmen			ber <b>o</b>	r
							0 0 2	0 0	6 7	8	9
Name of Partnership, Estate	e, or LLC										
A PARTNERSHIP											
Number & Street Address											
C/O ALLAN SMITH											
Address (continued)											
37 OLD MILFORD RD											
City / Town				State	Zip Code + 4 (		Postal Code)				
BROOKLINE				NH	0 3 0	3 3					
ENTITY TYPE - Check C	e and Alternate Address One 1 - JOINT X 3 ss, City/Town, State & Zip Code		ШР	<b>4</b> - ESTATE		/ HAMPSHII n Entity Typ	RE Ownership ne				
	MMDDYYYY					Date of D	eath				
INITIAL RETURN		Establishe	ed NH Resider	ncy FIN.	AL DECEASED						
	MMDDYYYY					Social Sec	curity Number				
FINAL RETURN		Abandone	ed NH Reside	ncy							
AMENDED RETURN	N. DO NOT use this form to repo	rt IRS adjustm	nent								

MAIL TO:

NH DRA, PO BOX 637, CONCORD NH 03302-0637

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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) 2 0 8 1 0 (c) Federal Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your federal return 1(c) 2 3 2 9 5 (d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) Subtotal 1(d) 2 3 2 9 5

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

<b>I</b> Entity Code		<b>II</b> Name of Payor	<b>III</b> Payor's ID Number	<b>IV</b> Distribution Amount
2	PAYOR 1	,	3 5 3 6 3 2 3 2 1	2 2 4 0
2	PAYOR 2		454566587	2 1 4 5
3	PAYOR 3		5 5 6 5 6 5 5 5 4	2 2 4 0
3	PAYOR 4		989877745	1 2 4 5
			Total from supplemental schedule attached	2 4 5 0

2	Total Distributions (Sum of Column IV above)	2	1	0	3	2	0	

3 Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2) Subtotal 3 3 6 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	II Name of Payor	<b>III</b> Payor's ID Number	IV Non-Taxable Amount
04	PAYOR 1	3 5 3 6 3 2 3 2 1	1 1 2 0
04	PAYOR 2	454566587	1 2 0 0
04	PAYOR 3	5 5 6 5 6 5 5 5 4	1 5 4 4
04	PAYOR 4	989877745	2 2 5 0
03	XYZ LTD	561237894	2 5 5 4

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	8 6 6 8
(b) Total non-taxable income from supplemental schedule (Attached)	4(b)	2 2 5 0 0
(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))	4(c)	3 1 1 6 8
(d) Part-year resident non-taxable income pro rata share	4(d)	





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

STEP 3 - (continued) Read instructions before you begin					
INTEREST & DIVIDENDS FROM A	LL SOURCES	Round to the neare	est whole	dolla:	r
4 Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))	4		3 1	1 6	8
5 Gross Taxable Income (Line 3 minus Line 4)	5		2	4 4	7
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			4	7
Year of Birth		Year of B	irth		
Blind Spouse Blind 65 (or over) or disabled	Spouse 65 (or over) o	or disabled			
8 Check the exemptions that apply. Total number of boxes checked x \$1200 =	8				
9 <b>Net Taxable Income</b> (Line 7 minus Line 8). If less than zero, use minus sign.	9			1	1 7



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

S1	EP 4 - Calculate Your Tax, Credits, Interest a	nd Penalties						Roun	d to th	ie nea	rest v	whole	dol	ar
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)						10							2
11	Payments:  (a) Tax paid with application for extension	11(a)												
	(b) Current year estimated tax payments	11(b)		5	0	0								
	(c) Credit carryover from prior tax period	11(c)		1	0	0	11 Subt	otal of	Lines	11(a) 1	throu	ıgh 11	I (d)	
	(d) Paid with original return (Amended returns only)	11(d)										6	0	0
12	Subtotal Due (Line 10 minus Line 11 Subtotal)						12					. 5	9	8
3	Additions to Tax: (a) Interest	13(a)												
	(b) Failure to Pay	13(b)												
	(c) Failure to File	13(c)					13 Subt	otal of	Lines	13(a) t	hrou	gh 13	8(d)	
	(d) Underpayment of Estimated Tax	13(d)												
51	EP 5 - Calculate Your Net Balance Due or Ov	erpayment												
4	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)		- 5	9	8								
	(b) Return Payment Made Electronically						14(b)							
5	<b>Net Balance Due</b> (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)			15 <b>P</b> /	AY.	THIS	S AMOUNT							
6	<b>OVERPAYMENT</b> (If balance due is less than zero, enter on Line 16)	16		5	9	8								
7	Amount of Line 16 to be applied to:  (a) Credit - Next Year's Tax Liability						17(a)					5	9	8
	(b) Refund		17	7(b) <b>D</b>	0 N	ЮТ	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.

	MM	DDYYYY
	0	2 0 1 2 0 1 8
en if only one had income	ММ	DDYYYY
able)		
Filing as surviving spouse	Form 1	310 attached
	0	2 0 1 2 0 1 8
Preparer Identification Number		
Preparer Identification Number		
P 1 1 1 1 1 1 1 1 1	tate Zip	Code + 4 (or Canadian Postal Code)
	able)	en if only one had income  MM  able)  Filing as surviving spouse  Form 1  INFORMATION



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