New Hampshire Interest and Dividends Tax Partnership Refund Test Case 11 - 2018

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 no distributions from another entity reported on Line 2, but there are tax exempt amounts reported on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$30,077 resulting in tax prior to application of payments of \$1,504.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PARTNERSHIP LLC

28 MIDDLE HANCOCK RD

PETERBOROUGH, NH 03458

FEIN: 00-2009999

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Overpayment of \$196 is requested as a refund, no electronic funds deposit available.

DO NOT STAPLE



New Hampshire

Department of Revenue Administration 2018 DP-10



INTEREST AND DIVIDENDS TAX RETURN MMDDYYYY MMDDYYYY 1 2 3 1 2 0 1 8 For the CALENDAR year **2018** or other taxable period beginning: 0 1 0 1 2 0 1 8 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 April 15, 2019. First Name Due Date for FISCAL year MI 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 ΜI Department ID Number 0 0 2 0 0 9 9 9 9 Name of Partnership, Estate, or LLC PARTNERSHIP LLC Number & Street Address 28 MIDDLE HANCOCK RD Address (continued) PO BOX 2 City / Town Zip Code + 4 (or Canadian Postal Code) State **PETERBOROUGH** NH 0 3 4 5 8 STEP 2 - Return Type and Alternate Address % of NEW HAMPSHIRE Ownership Interest in Entity Type ENTITY TYPE - Check One X 3 - PARTNERSHIP 1 - INDIVIDUAL 1 - JOINT 4 - ESTATE Tax Forms Mailing Address, City/Town, State & Zip Code MMDDYYYY Date of Death INITIAL RETURN Established NH Residency FINAL DECEASED MMDDYYYY Social Security Number FINAL RETURN Abandoned NH Residency AMENDED RETURN. DO NOT use this form to report IRS adjustment **Check Appropriate Box:** Payment Required Refund Request Credit Next Year's Tax Liability



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 F	ederal Income Tax Return: (See Instructions) Income. Enter the amount from Line 8(a) of your federal return	1(a)	6 0
	nd Income. Enter the amount from Line 9(a) of your federal return	1(b)	7 5 7 0 0
(c) Federal	Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your federal ref	turn 1(c)	5 5 3 5 5
(d) Subtota	al Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)	1 3 1 1 1 5
List Taxable	Annuities or Actual Cash & Property Distributions From S-Corporations, Trusts/E	Estates, Partnerships, and LLCs:	5
Entity Cod	les: $2 = S$ -CORPORATIONS; $3 = PARTNERSHIPS$; $4 = TRUSTS OR ESTATES$; 5	6 = LLC; 6 = FOUNDATIONS; 7 =	= OTHER
I Entity Code	II Name of Payor	III Payor's ID Number	IV Distribution Amount
	butions (Sum of Column IV above) 2	upplemental schedule attached Subtotal 3	1 3 1 1 1
- 1 - 1 -	oss Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)	owsterm.	
	and amounts of interest and/or dividends NOT TAXABLE to New Hampshire incl	luded on Lines 1(a), 1(b), 1(c) and/	or 2:
List payors	and amounts of interest and/or dividends NOT TAXABLE to New Hampshire incl II Name of Payor	luded on Lines 1(a), 1(b), 1(c) and/ III Payor's ID Number	or 2: IV Non-Taxable Amount
List payors	l II	llI .	IV
List payors I Reason Code	II Name of Payor	III Payor's ID Number	IV Non-Taxable Amount 5
List payors I Reason Code 08	Name of Payor PAYOR 1	### Payor's ID Number 6 8 6 8 6 8 6 8 8 8	IV Non-Taxable Amount 5
List payors Reason Code 08 08	Name of Payor PAYOR 1	### Payor's ID Number 6 8 6 8 6 8 6 8 8 8	IV Non-Taxable Amount 5
List payors Reason Code 08 08	Name of Payor PAYOR 1 PAYOR 2	III Payor's ID Number 6 8 6 8 6 8 6 8 8 8 6 8 6 8 6 8 6 8	IV Non-Taxable Amount E



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

4(d)





INTEREST AND DIVIDENDS TAX RETURN - continued

S	TEP 3 - (continued) Read instructions before you begin						
	INTEREST & DIVIDENDS FROM	ALL SOURCES Round to	o the nearest w	hole	dol	lar	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))	4	9	8	6	3	8
5	Gross Taxable Income (Line 3 minus Line 4)	5	3	2	4	7	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	3	0	0	7	7
_	Year of Birth		Year 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	3	0	0	7	7





INTEREST AND DIVIDENDS TAX RETURN - continued

ST	EP 4 - Calculate Your Tax, Credits, Interest ar	nd Penalties						Round	I to the	neares	t who	ole d	olla	ır
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)						10				1	5	0	4
11	RSA 77-G Education Tax Credit	11												
2	New Hampshire Interest and Dividends Tax Net of Educa Credit (Line 10 minus Line 11. If negative enter zero)	ation Tax					12				1	5	0	4
13	Payments: (a) Tax paid with application for extension	13(a)			I									
	(b) Current year estimated tax payments	13(b)		1	7 C	0								
	(c) Credit carryover from prior tax period	13(c)					13 Subt	otal of	Lines 1	3(a) thr	ough	13(d)	
	(d) Paid with original return (Amended returns only)	13(d)									1	7	0	0
4	Subtotal Due (Line 12 minus Line 13 Subtotal)						14				-	1	9	6
5	Additions to Tax: (a) Interest	15(a)												
	(b) Failure to Pay	15(b)												
	(c) Failure to File	15(c)					15 Subt	otal of	Lines 1	5(a) thr	ough	15(d)	
	(d) Underpayment of Estimated Tax	15(d)												
 S1	EP 5 - Calculate Your Net Balance Due or Ov	erpayment												
16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)		:*2	1 9	6								
	(b) Return Payment Made Electronically						16(b)							
17	Net Balance Due (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)			17	PA	/ THI	S AMOUNT							
18	OVERPAYMENT (If balance due is less than zero, enter on Line 18)	18			1	9 6								
9	Amount of Line 18 to be applied to: (a) Credit - Next Year's Tax Liability		1	9(a)	DO	NOT	PAY							
	(b) Refund		1	9(b)	DO	TOM	PAY					1	9	6





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.

Signature (in ink)			MMDDYYYY
			0 7 1 5 2 0 1 9
If joint return, BOTH parties must sign, eve	n if only one had income		MMDDYYYY
Print Signatory Name(s) (and Title if applica	ble)		
SIGNED			
Taxpayer's Phone Number	Filing as surviving spouse	F	orm 1310 attached
PAID PREPARER'S SIGNATURE & I Signature of Preparer	NFORMATION		MMDDYYYY
Signature of Preparer	NFORMATION		MMDDYYYY
Signature of Preparer Printed Name of Preparer	NFORMATION		MMDDYYYY
Signature of Preparer			MMDDYYYY
Signature of Preparer Printed Name of Preparer	Preparer Identification Number		MMDDYYYY
Signature of Preparer Printed Name of Preparer TEST PREPARER			MMDDYYYY
Signature of Preparer Printed Name of Preparer TEST PREPARER Preparer's Phone Number	Preparer Identification Number		MMDDYYYY
Signature of Preparer Printed Name of Preparer TEST PREPARER Preparer's Phone Number 6 0 3 2 3 0 5 0 2 0	Preparer Identification Number		MMDDYYYY
Signature of Preparer Printed Name of Preparer TEST PREPARER Preparer's Phone Number 6 0 3 2 3 0 5 0 2 0 Preparer's Address	Preparer Identification Number	State	MMDDYYYY Zip Code + 4 (or Canadlan Postal Code)

MAIL TO: