

**New Hampshire Interest and Dividends Tax Partnership Zero Test Case 8 - 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). 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

2018 DP-10



INTEREST AND DIVIDENDS TAX RETURN

For the CALENDAR year 2018 or other taxable period beginning: 0 1 0 1 2 0 1 8 and ending: 1 2 3 1 2 0 1 8

STEP 1 - PRINT OR TYPE

Check box if there has been a name change since last filing.

Last Name

First Name MI Social Security Number

Spouse's Last Name

First Name MI Social Security Number

Due Date for CALENDAR year filers is on or before April 15, 2019. Due Date for FISCAL year filers is the 15th day of the 4th month after the close of the taxable period.

Federal Employer ID Number or 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)

City / Town SALEM State NH Zip Code + 4 (or Canadian Postal Code) 0 3 0 7 9

STEP 2 - Return Type and Alternate Address

ENTITY TYPE - Check One

1 - INDIVIDUAL 1 - JOINT 3 - PARTNERSHIP 4 - ESTATE

% of NEW HAMPSHIRE Ownership Interest in Entity Type

Tax Forms Mailing Address, City/Town, State & Zip Code

INITIAL RETURN MDDYYYY Established NH Residency FINAL DECEASED

FINAL RETURN MDDYYYY Abandoned NH Residency Social Security Number

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

Check Appropriate Box:

Payment Required Refund Request Credit Next Year's Tax Liability No Payment Required





**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 3 - (continued) Read instructions before you begin**

**INTEREST & DIVIDENDS FROM ALL SOURCES**

Round to the nearest whole dollar

4	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
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													0

Blind     
  Spouse Blind     
  65 (or over) or disabled     
 Year of Birth

Spouse 65 (or over) or disabled     
 Year of Birth

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



**INTEREST AND DIVIDENDS TAX RETURN - continued**

**STEP 4 - Calculate Your Tax, Credits, Interest and Penalties**

Round to the nearest whole dollar

10	<b>New Hampshire Interest and Dividends Tax</b> (Line 9 multiplied by 5%)	10	
11	RSA 77-G Education Tax Credit	11	
12	<b>New Hampshire Interest and Dividends Tax Net of Education Tax Credit</b> (Line 10 minus Line 11. If negative enter zero)	12	
13	Payments:		
	(a) Tax paid with application for extension	13(a)	
	(b) Current year estimated tax payments	13(b)	
	(c) Credit carryover from prior tax period	13(c)	
	(d) Paid with original return (Amended returns only)	13(d)	
			13 Subtotal of Lines 13(a) through 13(d)
14	Subtotal Due (Line 12 minus Line 13 Subtotal)	14	
15	Additions to Tax:		
	(a) Interest	15(a)	
	(b) Failure to Pay	15(b)	
	(c) Failure to File	15(c)	
	(d) Underpayment of Estimated Tax	15(d)	
			15 Subtotal of Lines 15(a) through 15(d)

**STEP 5 - Calculate Your Net Balance Due or Overpayment**

16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)	
	(b) Return Payment Made Electronically	16(b)	
17	<b>Net Balance Due</b> (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)	17	<b>PAY THIS AMOUNT</b>
18	<b>OVERPAYMENT</b> (If balance due is less than zero, enter on Line 18)	18	
19	Amount of Line 18 to be applied to:		
	(a) Credit - Next Year's Tax Liability	19(a)	<b>DO NOT PAY</b>
	(b) Refund	19(b)	<b>DO NOT PAY</b>



**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 & INFORMATION**

Signature (in ink)

MMDDYYYY

0	2	1	2	2	0	1	9
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If joint return, BOTH parties must sign, even if only one had income

MMDDYYYY

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Print Signatory Name(s) (and Title if applicable)

SIGNED

Taxpayer's Phone Number

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Filing as surviving spouse

Form 1310 attached

**PAID PREPARER'S SIGNATURE & INFORMATION**

Signature of Preparer

MMDDYYYY

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Printed Name of Preparer

Preparer's Phone Number

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Preparer Identification Number

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Preparer's Address

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

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