New Hampshire Interest and Dividends Tax Partnership Credit Test Case 9 - 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 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

2018 **DP-10**



INTEREST AND DIVIDENDS TAX RETURN **MMDDYYYY** MMDDYYYY 0 1 0 1 2 0 1 8 and ending: 1 2 3 1 2 0 1 8 For the CALENDAR year **2018** 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, 2019. Social Security Number Due Date for FISCAL year First Name MI 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 Department ID Number MI 0 0 2 0 0 6 7 8 9 Name of Partnership, Estate, or LLC A PARTNERSHIP Number & Street Address C/O ALLAN SMITH Address (continued) 37 OLD MILFORD RD City / Town State Zip Code + 4 (or Canadian Postal Code) NH **BROOKLINE** 0 3 0 3 3 STEP 2 - Return Type and Alternate Address % of NEW HAMPSHIRE Ownership ENTITY TYPE - Check One Interest in Entity Type X 3 - PARTNERSHIP 4 - ESTATE 1 - INDIVIDUAL 1 - JOINT 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 **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 v	vho	le do	llar	
1	From Your Federal Income Tax Return: (See Instructions) (a) Interest Income. Enter the amount from Line 8(a) of your federal return	1(a)	2	0	8	1	0
	(b) Dividend Income. Enter the amount from Line 9(a) of your federal return	1(b)		2	4	6	0
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your federal return	1(c)				2	5
	(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) Subto	tal 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

I Entity Code	II Name of Payor	III Payor's ID Number	IV 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 Distribu	tions (Line 1(d) plus Line 2)	Subtotal 3	3

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
04	PAYOR 1	3 5 3 6 3 2 3 2 1	1 1 2 0
04	PAYOR 2	4 5 4 5 6 6 5 8 7	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 (Attache	d) 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

INTEREST & DIVIDENDS FROM ALL SOURCES Round to the nearest whole dollar 1 Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d)) 4 Total Non-Taxable Income (Line 3 minus Line 4) 5 Gross Taxable Income (Line 3 minus Line 4) 6 Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers 7 Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign. 7 Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.

				Year of Birth		Year of Birth	
	Blind	Spouse Blind	65 (or over) or disabled	3	Spouse 65 (or over) or disabled		
8	Check the e	xemptions that apply. To	otal number of boxes checked	x \$1200 =	8		
9	Net Taxable	Income (Line 7 minus Li	ne 8). If less than zero, use minus	sign.	9	4	7

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New HampshireDepartment of Revenue Administration

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	INTEREST AND	DIVIDEN	OS T	AX R	ETU	RN	- C	ont	tinued						
S	EP 4 - Calculate Your Tax, Credits, Interest and	l Penalties							R	ound t	o the ne	arest wl	hole d	lolla	ar
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)								10						2
1	RSA 77-G Education Tax Credit	11													
2	New Hampshire Interest and Dividends Tax Net of Education Credit (Line 10 minus Line 11. If negative enter zero)	on Tax							12						2
3	Payments: (a) Tax paid with application for extension	13(a)													
	(b) Current year estimated tax payments	13(b)				5	0	0							
	(c) Credit carryover from prior tax period	13(c)				1	0	0	13 Subtota	al of Lir	nes 13(a)	throug	h 13(d)	
	(d) Paid with original return (Amended returns only)	13(d)											6	0	0
4	Subtotal Due (Line 12 minus Line 13 Subtotal)								14			-	5	9	8
5	Additions to Tax: (a) Interest	15(a)			Ī										
	(b) Failure to Pay	15(b)													
	(c) Failure to File	15(c)							15 Subtota	al of Lir	nes 15(a)	throug	h 15(d)	
	(d) Underpayment of Estimated Tax	15(d)													
-	TEP 5 - Calculate Your Net Balance Due or Over	payment													
5	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)			*	5	9	8							
	(b) Return Payment Made Electronically								16(b)						
,	Net Balance Due (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)				17	P	AY	THIS	S AMOUNT						
3	OVERPAYMENT (If balance due is less than zero, enter on Line 18)	18				5	9	8							
	Amount of Line 18 to be applied to: (a) Credit - Next Year's Tax Liabllity				19(a) D	0 1	ЮТ	PAY				5	9	8
	(b) Refund				19(b) D	01	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.

「AXPAYER'S SIGNATURE & INFORM	ATION		
Signature (in ink)		M	MDDYYYY
		(0 2 0 1 2 0 1 9
If joint return, BOTH parties must sign, even if o	only one had income	М	MDDYYYY
Print Signatory Name(s) (and Title if applicable)			
SIGNED			
Taxpayer's Phone Number 6 0 3 2 3 0 5 0 5 0	Filing as surviving spouse	Form	n 1310 attached
PAID PREPARER'S SIGNATURE & INF Signature of Preparer	ORMATION		MMDDYYYY 0 2 0 1 2 0 1 9
	ORMATION		
Signature of Preparer	ORMATION		
Signature of Preparer Printed Name of Preparer	Preparer Identification Number		
Printed Name of Preparer TEST PREPARER 1			
Printed Name of Preparer TEST PREPARER 1 Preparer's Phone Number	Preparer Identification Number		
Printed Name of Preparer TEST PREPARER 1 Preparer's Phone Number 6 0 3 8 8 8 6 4 4 6	Preparer Identification Number		
Printed Name of Preparer TEST PREPARER 1 Preparer's Phone Number 6 0 3 8 8 8 6 4 4 6 Preparer's Address	Preparer Identification Number		