**New Hampshire Interest and Dividends Tax Estate Bal Due Test Case 1 - 2024**

This test case is of an estate 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 reported on Line 2, and tax-exempt amounts reported on Line 4. After deduction of the $2,400 exemption, Adjusted Taxable Income is $91,055 resulting in tax prior to application of payments of $2,732.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

ESTATE OF RJ LULL

4002 BRIAR LANE

LAFAYETTE, PA 19444

FEIN: 41-5655656

DOB: N/A

Filing Status/Entity Type: Estate

Other: Balance due of $732 - electronic funds withdrawal available via ACH Debit.

DO NOT STAPLE

*New Hampshire*
*Department of*
*Revenue Administration*

**2024**
**DP-10**

00DP102411862

# INTEREST AND DIVIDENDS TAX RETURN

For the CALENDAR year **2024** or other taxable period beginning: MMDDYYYY _____ and ending: MMDDYYYY _____

## 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, 2025
Due Date for FISCAL year filers is the 15th day of the 4th month after the close of the taxable period.

**If you have a DIN, use the DIN in the taxpayer ID box. DO NOT use FEIN or SSN**

Taxpayer Identification Number: 4 1 5 6 5 5 6 5 6

Name of Partnership, Estate, or LLC: ESTATE OF RJ LULL

Number & Street Address: 4002 BRIAN LN

Address (continued) | Unit Type | Unit #

City / Town: LAFAYETTE | State: AK | Zip Code + 4 (or Canadian Postal Code): 1 9 4 4 4

## STEP 2 - RETURN TYPE

ENTITY TYPE - Check One

☐ INDIVIDUAL ☐ JOINT ☐ PARTNERSHIP/LLC ☒ ESTATE

% of NEW HAMPSHIRE Ownership Interest in Entity Type

☐ INITIAL RETURN MMDDYYYY _____ Established NH Residency ☐ FINAL DECEASED Date of Death _____

☒ FINAL RETURN MMDDYYYY 0 6 3 0 2 0 2 4 Abandoned NH Residency Social Security Number _____

☐ AMENDED RETURN ☐ IRS ADJUSTMENT: A complete federal Revenue Agent Report (RAR) with all applicable Schedules must be included with a complete amended NH tax return. **Do not use this form to report IRS adjustments for taxable periods ending on or before December 31, 2020.**

# INTEREST AND DIVIDENDS TAX RETURN - continued

## STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN

### INTEREST & DIVIDENDS FROM ALL SOURCES

Round to the nearest whole dollar

| | | | |
|---|---|---|---|
| 1 | From Your Federal Income Tax Return: (See Instructions) (a) Interest Income. Enter the amount from Line 2(b) of your federal return | 1(a) | 265 |
| | (b) Dividend Income. Enter the amount from Line 3(b) of your federal return | 1(b) | 73500 |
| | (c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return | 1(c) | 14690 |
| | (d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) | Subtotal 1(d) | 88455 |

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 | CORPORATION INC | 85456128 | 10000 |
| | | | |
| | | | |
| | | | |
| | | Total from supplemental schedule attached | |

| | | | |
|---|---|---|---|
| 2 | Total Distributions (Sum of Column IV above) | 2 | 10000 |
| 3 | Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2) | Subtotal 3 | 98455 |

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:

| I Reason Code | II Name of Payor | III Payor's ID Number | IV Non-Taxable Amount |
|---|---|---|---|
| 1 | US TREASURY | 541254125 | 5000 |
| | | | |
| | | | |
| | | | |
| | | | |

| | | | |
|---|---|---|---|
| | (a) Subtotal of non-taxable income above (Sum of Column IV) | 4(a) | 5000 |
| | (b) Total non-taxable income from supplemental schedule (Attached) | 4(b) | |
| | (c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b)) | 4(c) | 5000 |
| | (d) Part-year resident non-taxable income pro rata share | 4(d) | |

## INTEREST AND DIVIDENDS TAX RETURN - continued

### STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN (continued)

### 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 | 5000 |
| 5 | Gross Taxable Income (Line 3 minus Line 4) | 5 | 93455 |
| 6 | Less: $2,400 for Individual, Partnership and Estate; $4,800 for Joint filers | 6 | 2400 |
| 7 | Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign. | 7 | 91055 |

☐ 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 | 91055 |

## INTEREST AND DIVIDENDS TAX RETURN - continued

### STEP 4 - CALCULATE YOUR TAX, CREDITS, INTERESTS, AND PENALTIES

Round to the nearest whole dollar

| | | | |
|---|---|---|---|
| 10 | **New Hampshire Interest and Dividends Tax** (Line 9 multiplied by 3%) | | 10 2732 |
| 11 | RSA 77-G Education Tax Credit | 11 | |
| 12 | **New Hampshire Interest and Dividends Tax Net of Education Tax Credit** (Line 10 minus Line 11. If negative enter zero) | | 12 2732 |
| 13 | Payments: | | |
| | (a) Tax paid with application for extension | 13(a) | |
| | (b) Current year estimated tax payments | 13(b) | 2000 |
| | (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) | | 2000 |
| 14 | Subtotal Due (Line 12 minus Line 13 Subtotal) | | 14 732 |
| 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) | 732 |
| | (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 **PAY THIS AMOUNT** 732 |
| 18 | **OVERPAYMENT** Refund only | | 18 **DO NOT PAY** |

## 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

If joint return, BOTH parties must sign, even if only one had income MMDDYYYY

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

Taxpayer's Phone Number

☐ Filing as surviving spouse ☐ Form 1310 attached

### PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer MMDDYYYY

Printed Name of Preparer

Preparer's Phone Number Preparer Identification Number

Preparer's Address

City / Town State Zip Code + 4 (or Canadian Postal Code)

Mail to:
NH DRA
PO Box 637
Concord NH 03302-0637

Make Check Payable to:
**STATE OF NEW HAMPSHIRE**
Enclose but DO NOT staple or tape your attachments

**FILE ONLINE AT GRANITE TAX CONNECT**
**gtc.revenue.nh.gov/TAP/_/**