

New Hampshire Interest and Dividends Tax Estate Refund Test Case 2 - 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 no distributions from another entity are reported on Line 2, and there are no tax exempt amounts reported on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$64,395 resulting in tax prior to application of payments of \$1,932.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

ESTATE OF ESS

12982 N 11675 PLACE

SCOTTSDALE, AZ 85259

FEIN: 41-7878978

DOB: N/A

Filing Status/Entity Type: Estate

Other: Overpayment of \$568. Refund requested of \$568. Electronic funds transfer available.

DO NOT STAPLE



New Hampshire
Department of
Revenue Administration

2024
DP-10



00DP102411862

INTEREST AND DIVIDENDS TAX RETURN

MMDDYYYY

MMDDYYYY

For the CALENDAR year **2024** or other taxable period beginning:

and ending:

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 7 8 7 8 9 7 8

Name of Partnership, Estate, or LLC

ESTATE OF ESS

Number & Street Address

12982 N 11675 PLACE

Address (continued)

Unit Type

Unit #

City / Town

SCOTTSDALE

State

AZ

Zip Code + 4 (or Canadian Postal Code)

8 5 2 5 9

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

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.



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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) | | | | | | | 3 | 6 | 5 |
| | (b) Dividend Income. Enter the amount from Line 3(b) of your federal return | 1(b) | | | | | 1 | 5 | 9 | 5 | 0 |
| | (c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return | 1(c) | | | | | 5 | 0 | 4 | 8 | 0 |
| | (d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) | Subtotal 1(d) | | | | | 6 | 6 | 7 | 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
Total from supplemental schedule attached			

- [illegible]

- 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

- | | |
|--|------|
| (a) Subtotal of non-taxable income above (Sum of Column IV) | 4(a) |
| (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) |
| (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										
5	Gross Taxable Income (Line 3 minus Line 4)	5	6 6 7 9 5									
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	6 4 3 9 5									

☐ 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	6 4 3 9 5												



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

Round to the nearest whole dollar

10						1	9	3	2
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11

12						1	9	3	2
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13(a)

2	5	0	0
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13(b)

13(c)

13(d)

2	5	0	0
---	---	---	---

14						-	5	6	8
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15(a)

15(b)

15(c)

15(d)

STEP 5 - CALCULATE YOUR NET BALANCE DUE OR OVERPAYMENT

16(a)

-	5	6	8
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16(b)

17 PAY THIS AMOUNT

18 **DO NOT PAY**

5	6	8
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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.

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/_/