New Hampshire Interest and Dividends Tax Estate Zero Test Case 3 - 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 \$190,000 resulting in tax prior to application of payments of \$5,700

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PENNY SPARKS TRUST

20 PLEASANT ST

CONCORD NH 03301

FEIN: 91-4567899

DOB: N/A

Filing Status/Entity Type: Estate

Other: No tax due.

DO NOT STAPLE



New HampshireDepartment of Revenue Administration

2024 DP-10



00DP102411862

INTEREST AND DIVIDENDS TAX RETURN **MMDDYYYY MMDDYYYY** and ending: For the CALENDAR year **2024** or other taxable period beginning: **STEP 1 - PRINT OR TYPE** Due Date for CALENDAR Check box if there has been a name change since last filing. year filers is on or before Last Name April 15, 2025 Due Date for FISCAL year filers is the 15th day of the First Name Social Security Number М 4th month after the close of the taxable period. Spouse's Last Name If you have a DIN, use the DIN in the taxpayer ID box. DO NOT use FEIN or SSN First Name Social Security Number M Taxpayer Identification Number 9 1 4 5 6 7 8 9 9 Name of Partnership, Estate, or LLC PENNY SPARKS TRUST **Number & Street Address** 20 PLEASANT ST Address (continued) **Unit Type** Unit # City / Town State Zip Code + 4 (or Canadian Postal Code) CONCORD NH 0 3 3 0 1 STEP 2 - RETURN TYPE % of NEW HAMPSHIRE Ownership Interest in Entity Type ENTITY TYPE - Check One INDIVIDUAL **JOINT** PARTNERSHIP/LLC **X** ESTATE **MMDDYYYY** Date of Death **INITIAL RETURN** Established NH Residency FINAL DECEASED **MMDDYYYY** Social Security Number FINAL RETURN Abandoned NH Residency

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.

AMENDED RETURN





1(a)

1(b)

1(c)

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Round to the nearest whole dollar

1 5

0 0 0

0 0 0

5

INTEREST AND DIVIDENDS TAX RETURN - continued

INTEREST & DIVIDENDS FROM ALL SOURCES

STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN

(a) Interest Income. Enter the amount from Line 2(b) of your federal return

(b) Dividend Income. Enter the amount from Line 3(b) of your federal return

(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return

From Your Federal Income Tax Return: (See Instructions)

(d) Subtota	al Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and	1(c))	Subtotal 1(d)	1 9 2 4 0 0
2 List Taxab l e	e Annuities or Actual Cash & Property Distributions From S-Cor	porations, Trusts/Estate	es, Partnerships, and LLCs:	
Entity Coo	des: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRUST	TS OR ESTATES; $5 = LL$.C; 6 = FOUNDATIONS; 7	= OTHER
I Entity Code	II Name of Payor		III Payor's ID Number	IV Distribution Amount
		Total from supple	mental schedule attached	
2 Total Distrik	butions (Sum of Column IV above) 2			
3 Subtotal Gr	oss Interest and Dividends Income and Distributions (Line 1(d) p l us Line 2)	Subtotal 3	1 9 2 4 0 0
4 List payors a	and amounts of interest and/or dividends NOT TAXABLE to Ne	ew Hampshire included	on Lines 1(a), 1(b), 1(c) and/o	or 2:
I Reason Code	II Name of Payor		III Payor's ID Number	IV Non-Taxab l e Amount
(a) Subtotal	l of non-taxable income above (Sum of Column IV)	ł(a)		
(b) Tota l no	on-taxable income from supplemental schedule (Attached) 4	l(b)		
(c) Non-tax	table income (Subtotal of Lines 4(a) plus 4(b))	l (c)		
(d) Part-yea	ar resident non-taxable income pro rata share	l(d)		







INTEREST AND DIVIDENDS TAX RETURN - continued

S	TEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN (continued)						
	INTEREST & DIVIDENDS FROM ALL SOURCES Round to to	the neare	est w	/hole	e dol	lar	
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	1	9	2	4	0	0
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	1	9	0	0	0	0
	Year of Birth	Year of Bi	irth				
	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.	1	9	0	0	0	0





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INTEREST AND DIVIDENDS TAX RETURN - continued

ST	EP 4 - CALCULATE YOUR TAX, CREDITS, INTER	ESTS, AND PEN	ALTIES							Rou	nd to	the	neare	st wh	o l e d	dolla	
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 3%)								10					5	7	0	0
11	RSA 77-G Education Tax Credit	11															
12	New Hampshire Interest and Dividends Tax Net of Educat Credit (Line 10 minus Line 11. If negative enter zero)	tion Tax							12					5	7	0)
13	Payments: (a) Tax paid with application for extension	13(a)		5	7	0 0											
	(b) Current year estimated tax payments	13(b)															
	(c) Credit carryover from prior tax period	13(c)						13 S	ubto	ota l c	of Line	es 13	(a) th	rough	13(d)	
	(d) Paid with original return (Amended returns only)	13(d)												5	7	0)
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)					1	15 Sı	ubto	ota l o	f Line	s 15	(a) thr	ough	15(c	d)	
	(d) Underpayment of Estimated Tax	15(d)															
ST	EP 5 - CALCULATE YOUR NET BALANCE DUE OI	R OVERPAYMEN	IT														_
16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)															
	(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	Y THI	S AMC	DUN	Т								
18	OVERPAYMENT Refund only			18	D	O NO	ГРАҮ										





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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.

CAXPAYER'S SIGNATURE & Signature (in ink)	INFORMATION	MMDDV0004
orginature (iii iiik)		MMDDYYYY
If joint return, BOTH parties must sig	gn, even if only one had income	MMDDYYYY
Print Signatory Name(s) (and Title if	applicable)	
Taxpayer's Phone Number		
aspayers i note ramber	Filing as surviving spouse	Form 1310 attached
AID PREPARER'S SIGNATU		MMDDYYYY
AID PREPARER'S SIGNATU Signature of Preparer		
AID PREPARER'S SIGNATU Signature of Preparer Printed Name of Preparer		
AID PREPARER'S SIGNATU Signature of Preparer Printed Name of Preparer Preparer's Phone Number Preparer's Address	RE & INFORMATION	

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/_/

