### New Hampshire Interest and Dividends Tax Partnership Balance Due Test Case 1 – 2024

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 are no distributions from other entities reported on Line 2. There are tax-exempt amounts deducted on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$66,919 resulting in tax of \$2,008 prior to application of payments of \$1,500. The Entity has had a name change since it's last filing and has indicated this on the first page of the return.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

THIS PARTNERSHIP

PO BOX 104

MIRROR LAKE, NH 03853

FEIN: 21-3454545

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Balance due of \$508. Electronic funds withdrawal via ACH Debit.

## **DO NOT STAPLE**

New Hampshire

Department of Revenue Administration





00DP102411862

For the CALENDAR year <b>2024</b> or other		MDDYYYY			and	ending		DDYY	ΥΥ							
for the CALENDAR year <b>2024</b> of other					anu		•									
TEP 1 - PRINT OR TYPE	X Check box if the	re has been a	name cha	nge si	nce la	st filin	ıg.				ue Da ear fi <b>l</b>					
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First Name	MI	Social Sec	urity Num	her						1	ou ha in the DO Ne	e tax DT u	pay se F	er ID EIN o	box br SS	c. SN
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Name of Partnership, Estate, or LLC									-							
THIS PARTNERSHIP																
Number & Street Address																
PO BOX 104																
Address (continued)										Unit	Туре			Jnit ‡	ŧ	1
Tity / Town			State		Zip	Code +	4 (or C	anadia	in Po	stal (	Code)					
MIRROR LAKE			NH		0	3 8	5	3 -	0	1	0	4				
TEP 2 - RETURN TYPE			ſ	% of N	EW HA	MPSH	IRE Ov	vnersh	nip							
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# New Hampshire Department of

**Revenue** Administration





#### 00DP102421862

#### **INTEREST AND DIVIDENDS TAX RETURN - continued**

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#### **STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN**

1

4

INTEREST & DIVIDENDS FROM ALL SOURCES		Ro	ound t	o the	neare	est w	hole	e dol	lar	
From Your Federal Income Tax Return: (See Instructions) (a) Interest Income. Enter the amount from Line 2(b) of your federal return	1(a)					1	3	8	7	4
(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)					4	2	5	0	0
(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)						7	9	4	5
(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) Subtotal	1(d)					6	4	3	1	9

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

l Entity Code	<b>II</b> Name of Payor	III Payor's ID Number	<b>IV</b> Distribution Amount
	Total from supple	mental schedule attached	

Total Distributions (Sum of Column IV above) 2

Subtotal 3

3 Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)

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:

2

<b>I</b> Reason Code	<b>II</b> Name of Payor	III Payor's ID Number	<b>IV</b> Non-Taxab <b>l</b> e Amount
8	STATE STREET	4 5 6 1 2 3 7 8 9	1 5 0 0 0

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	1	ţ	5	0	0	0
(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)	1	ł	5	0	0	0
(d) Part-year resident non-taxable income pro rata share	4(d)						



6

3 4

9 1

# **New Hampshire** Department of Revenue Administration





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#### **INTEREST AND DIVIDENDS TAX RETURN - continued**

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

	INTEREST & DIVIDENDS FROM ALL SOURCES Round to	o the nearest v	vhol	e do	llar	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))     4	1	5	0	0	0
5	Gross Taxable Income (Line 3 minus Line 4) 5	4	9	3	1	9
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	4	6	9	1	9
_	Year of Birth       Blind     Spouse Blind     65 (or over) or disabled     Spouse 65 (or over) or disabled	Year of Birth				
8	Check the exemptions that apply. Total number of boxes checked x \$1200 = 8					

9

9 Net Taxable Income (Line 7 minus Line 8). If less than zero, use minus sign.



4 6 9 1 9

# New Hampshire Department of Revenue Administration





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#### **INTEREST AND DIVIDENDS TAX RETURN - continued**

ST	TEP 4 - CALCULATE YOUR TAX, CREDITS, INTERESTS, AND PENALTIES				Round to the nearest whole dollar									lar
10	<b>New Hampshire Interest and Dividends Tax</b> (Line 9 multiplied by 3%)			10							1	4	0	8
11	RSA 77-G Education Tax Credit	11												
12	New Hampshire Interest and Dividends Tax Net of Educa Credit (Line 10 minus Line 11. If negative enter zero)	tion Tax		12							1	4	0	8
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)	13	Subte	otal	of	Lin	ies 1	3(a)	thro	ougł	ו 13	(d)	
	(d) Paid with original return (Amended returns only)	13(d)												
14	Subtotal Due (Line 12 minus Line 13 Subtotal)			14							1	4	0	8
15	Additions to Tax: (a) Interest	15(a)												
	(b) Failure to Pay	15(b)												
	(c) Failure to File	15(c)	15	Subto	otal	of	Lin	es 1:	5(a)	thrc	bugh	15(	d)	
	(d) Underpayment of Estimated Tax	15(d)												

#### **STEP 5 - CALCULATE YOUR NET BALANCE DUE OR OVERPAYMENT**

16 (a) Su	btotal Due (Line 14 plus Line 15 Subtotal)	16(a) 1	4 0 8		
(b) Re	turn Payment Made Electronically		16(b)		
	<b>Ince Due</b> (Line 16(a) minus Line 16(b)) Check Payable to State of New Hampshire)	17	PAY THIS AMO	UNT	1 4 0 8
18 <b>OVERPA</b> Refund c		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.

X 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 4 0	1 2 0 2 5							
If joint return, BOTH parties must sign, even if only one had income	MMDDYYY									
Print Signatory Name(s) (and Title if applicable)										
Taxpayer's Phone Number Filing as sur	viving spouse	Form 1310 atta	ched							
PAID PREPARER'S SIGNATURE & INFORMATION Signature of Preparer		MMDDYYYY 0 4 0	( 1 2 0 2 5							
Printed Name of Preparer										
ROBERT SMART CPA										
Preparer's Phone Number Preparer Identification	on Number									
	5 8 8 8									
Preparer's Address										
1 WALL ST										
City / Town	State	Zip Code + 4	4 (or Canadian Posta <b>l</b> Code)							
CONCORD	NH	0 3 3	0 1							
Mail to: Make Check Paya   NH DRA STATE OF NEW HAI   DO Day (27) Findhers but DO NOT store	MPSHIRE		NE AT GRANITE TA .revenue.nh.gov/T							

Enclose but DO NOT staple or tape your

attachments

DP-10 2024

PO Box 637

Concord NH 03302-0637