New Hampshire Interest and Dividends Tax Partnership Zero Test Case 2 - 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 is a distribution from another entity are reported on Line 2. There are exempt amounts deducted on Line 4. In addition, there is an amount reported on Line 4(b), Total non-taxable income from supplemental schedule (Attached). This will require an attachment reporting the breakdown of this total, content at your discretion. After deduction of the \$2,400 exemption, Adjusted Taxable Income is zero.

Federal Forms: Not included New Hampshire Form(s): DP-10 Taxpayer: LINK PARTNERSHIP 500 S BROADWAY PO BOX 1 SALEM, NH 03079 FEIN: 20-1234123 DOB: N/A

Filing Status/Entity Type: Partnership Other: No balance due or overpayment

DO NOT STAPLE

New Hampshire

Department of Revenue Administration





00DP102411862

	IN	FEREST AN	D DIVIC	DENDS TA		N						
		MM	DDYYYY			MMDDYY	YY					
For the CALENDAR year 202	4 or other taxab l e period I	beginning:			and endin	g:						
STEP 1 - PRINT OR TYPE Check box			has been a	name change	since last fil	ng.	Due Date for CALENDAF year filers is on or before April 15, 2025					
First Name		MI	Social Sec	curity Number			Due Date for FISCAL year filers is the 15th day of the 4th month after the close of the taxable period.					
Spouse's Last Name							If you have a in the tax	a DIN, use the DI kpayer ID box. Ise FEIN or SSN				
First Name		MI	Social See	curity Number				ntification Numbe				
Name of Partnership, Estate,	or LLC						-					
LINK PARTNERSHIP												
Number & Street Address												
500 S BROADWAY												
Address (continued)							Unit Type	Unit #				
PO BOX 1												
City / Town				State	Zip Code -	+ 4 (or Canadia	an Postal Code)					
SALEM				NH	0 3	0 7 9						
TEP 2 - RETURN TYP ENTITY TYPE - Check OI					NEW HAMPS rest in Entity T		nip					
INDIVIDUAL	JOINT X PARTNER	SHIP/LLC	ESTATE									
	MMDDYYYY					Date of	Death					
		Establishe	ed NH Reside	ency Fli	NAL DECEASE	D C						
INITIAL RETURN						Social S	ecurity Number					
INITIAL RETURN	MMDDYYYY					SOCIAL SE	ecunty Number					



New Hampshire Department of

Revenue Administration





00DP102421862

INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN

	INTEREST & DIVIDENDS FROM ALL SOURCES		F	Round	l to the	e near	est w	/ho l e	e dol	lar	
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)					1	5	4	5	0
	(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)					2	5	4	8	1
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)						7	6	0	0
	(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) Subtotal	1(d)					4	8	5	3	1

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	II Name of Payor	III Payor's ID Number	IV Distribution Amount
4	FRIENDSHIP TRUST	3 2 1 9 8 7 6 5 4	3 5 0 0 0
	Total from supple	emental schedule attached	

2 Total Distributions (Sum of Column IV above)

3

3 5 0 0 0

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

Subtotal 3

8 3 5 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:

2

I Reason Code	II Name of Payor			Рау	or's	III ID Ni	umb	er	IV Non-Taxable Amount
1	US TREASURY			65	49	87	73	2	1 1 2 5 4
11	RETURN OF CAPITAL			54	68	79	92	1 :	3 1 6
9	EXEMPTED				48	79	92	1:	3 1 3 4 0
7	NOT SUBJECT			87	95	4 6	62	1:	3 7 5 0
7	NOT SUBJECT			32	19	87	76	5 4	4 3 4 0
. ,	al of non-taxable income above (Sum of Column IV) pn-taxable income from supplemental schedule (Attached)	4(a) 4(b)		3	7 5	0	0 0	5 0	
(c) Non-tax	able income (Subtotal of Lines 4(a) plus 4(b))	4(c)		8	2	0	0	5	
(d) Part-ye	ar resident non-taxable income pro rata share	4(d)							

New Hampshire Department of

Revenue Administration





00DP102431862

INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN (continued)

	INTEREST & DIVIDENDS FROM ALL SOURCES				Ro	ound	to t	he ne	eares	st w	hole	e do	llar	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))		4							8	2	0	0	5
5	Gross Taxable Income (Line 3 minus Line 4) 5										1	5	2	6
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										-	8	7	4
	Year of Birth Blind Spouse Blind 65 (or over) or disabled Spouse 65	i (or d	over) or	disa	bled		'ear o	of Bir	th				
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.



- 8 7

4

New Hampshire Department of Revenue Administration





00DP102441862

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									
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									
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 Subt	otal of Lines 13(a) through 13(d)								
	(d) Paid with original return (Amended returns only)	13(d)											
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)		15 Subte	otal of Lines 15(a) through 15(d)								
	(d) Underpayment of Estimated Tax	15(d)											

STEP 5 - CALCULATE YOUR NET BALANCE DUE OR OVERPAYMENT

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 PAY THIS AMOUNT
18 OVERPAYMENT Refund on l y	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)			MMD	DYYYY	,								
			0	3 0	1	2	0	2 5					
If joint return, BOTH parties must si	gn, even if on l y one had income		MMDDYYYY										
Print Signatory Name(s) (and Title i	f applicable)												
Taxpayer's Phone Number	Filing as surviving spouse		Form 13	10 attao	che	d							
PAID PREPARER'S SIGNATU	IRE & INFORMATION												
Signature of Preparer			MMD	DYYYY	,								
Printed Name of Preparer													
Preparer's Phone Number	Preparer Identification Number												
Preparer's Address													
City / Town		State	Zip C	ode + 4	(or	Can	adia	n Postal Code)					
Mail to: NH DRA	Make Check Payable to: STATE OF NEW HAMPSHIRE		FILE (RANITE TAX		ЕСТ			

PO Box 637 Concord NH 03302-0637 Enclose but DO NOT staple or tape your attachments

<u>gtc.revenue.nn.gov/TAP/_/</u>