### New Hampshire Interest and Dividends Tax Partnership Credit Test Case 3 - 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). In addition, distributions from another entity(s) are reported on Line 2 including an amount from a supplemental schedule (required attachment); content at your discretion. There are tax-exempt amounts deducted on Line 4 including an amount on Line 4(b) from a supplemental schedule (required attachment); content at your descretion. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$9,950 resulting in tax prior to application of payments of \$800.

Federal Forms: Not included New Hampshire Form(s): DP-10 Taxpayer: A GOOD PARTNERSHIP C/O ALLAN SMITH 37 OLD MILFORD RD BROOKLINE NH 03033 FEIN: 21-0678995 DOB: N/A

Filing Status/Entity Type: Partnership

Other: Requested refund of \$501 – Electronic funds transfer is available by ACH.

## **DO NOT STAPLE**

New Hampshire

Department of Revenue Administration





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		INTEREST AI		DENDS TA	X RETUR	N			
		MM	/IDDYYYY			MMDDYY	YY		
For the CALENDAR year <b>2024</b> o	r other taxab <b>l</b> e per	iod beginning:			and endin	g:			
STEP 1 - PRINT OR TYPE Last Name		Check box if the	re has been a	a name chang	e since last fili	ing.	year filers Apri	for CALEND is on or bef 15, 2025	fore
First Name		MI	Social Se	ecurity Number			filers is the 4th m the cl	for FISCAL y 15th day of nonth after lose of the ble period.	
Spouse's Last Name First Name		MI	Social Se	ecurity Number			If you have a in the ta	a DIN, use the xpayer ID box use FEIN or SS	sn
								6 7 8 9	
Name of Partnership, Estate, or L	LC						-		
A GOOD PARTNERSHIP									
Number & Street Address									
C/O ALLAN SMITH									
Address (continued)							Unit Type	Unit #	
37 OLD MILFORD RD									
City / Town				State	Zip Code -	+ 4 (or Canadia	n Postal Code)		
BROOKLINE				NH	03	033			
<b>STEP 2 - RETURN TYPE</b> ENTITY TYPE - Check One					f NEW HAMPS rest in Entity T		lip		
INDIVIDUAL JOI	NT X PART	NERSHIP/LLC	ESTATE	<u>:</u>					
MM	IDDYYYY					Date of [	Death		
INITIAL RETURN		Establish	ned NH Resid	ency F	NAL DECEASEI	C			
	IDDYYYY					Social Se	curity Number		
IVIN									



# New Hampshire Department of

**Revenue** Administration





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

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

	INTEREST & DIVIDENDS FROM ALL SOURCES		Round to the neare	est who <b>l</b> e	e do	llar	
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	0	0
	(b) Dividend Income. Enter the amount from Line 3(b) of your federal return	1(b)		1	6	0	0
	(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)		1	7	0	0
	(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c)) Subtota	1(d)		4	8	0	0

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
2	CORPORATION 1	2 3 4 5 6 7 8 9 1	6 5 0 0
2	CORPORATION 2	3 4 5 6 7 8 9 1 2	5 5 0 0
3	DIFFERENT PARTNERSHIP	4 5 6 7 8 9 1 2 3	4 5 0 0
4	TRUST	5 6 7 8 9 1 2 3 4	3 5 0 0
	Total from supple	mental schedule attached	1 5 0 0

2 Total Distributions (Sum of Column IV above)

3

Subtotal 3

2 1 5 0 0

2 6

3 0 0

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:

Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 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
1	US TREASURY	2 2 2 2 2 2 2 2 2 2	1 0 0 0
12	FOUNDATION	3 3 3 3 3 3 3 3 3 3	2 0 0 0
11	RETURN OF CAPITAL	4 4 4 4 4 4 4 4 4	1 5 0 (
7	NOT SUBJECT	5 5 5 5 5 5 5 5 5 5	7 0 0 0
9	EXEMPTED	1 1 1 1 1 1 1 1 1	950

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	1	2	4	5	0
(b) Total non-taxable income from supplemental schedule (Attached)	4(b)		1	5	0	0
(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))	4(c)	1	3	9	5	0
(d) Part-year resident non-taxable income pro rata share	4(d)					

# 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							und to the nearest whole dollar								
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))		4							1	3	9	5	0		
5	Gross Taxable Income (Line 3 minus Line 4) 5									1	2	3	5	0		
6	5 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										9	9	5	0		
_	Year of Birth         Blind       Spouse Blind       65 (or over) or disabled       Spouse 65	i (or c	over	) or	disa	bled		Year (	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.



9 9 5 0

# New Hampshire Department of Revenue Administration





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

STEP 4 - CALCULATE YOUR TAX, CREDITS, INTERESTS, AND PENALTIES											Rou	und t	o the	near	est w	/ho	e dol	lar		
10	<b>New Hampshire Interest and Dividends Tax</b> (Line 9 multiplied by 3%)										10						2	9	ç	Э
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						2	9	9	}
13	Payments: (a) Tax paid with app <b>l</b> ication for extension	13(a)																		
	(b) Current year estimated tax payments	13(b)				5	0	0												
	(c) Credit carryover from prior tax period	13(c)				3	0	0	1	3 5	Subto	ota <b>l</b> d	of Lir	nes 13	3(a) tł	nroug	gh 1	3(d)		
	(d) Paid with original return (Amended returns only)	13(d)															8	0	0	)
14	Subtotal Due (Line 12 minus Line 13 Subtotal)										14					-	5	0	1	1
15	Additions to Tax:																			
	(a) Interest	15(a)																		
	(b) Failure to Pay	15(b)																		
	(c) Failure to File	15(c)							1	5 S	ubto	ta <b>l</b> c	of Lin	es 15	i(a) th	roug	jh 1:	ō(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) - 5 0 1
	(b) Return Payment Made Electronically	16(b)
17	<b>Net Balance Due</b> (Line 16(a) minus Line 16(b)) (Make Check Payable to State of New Hampshire)	17 PAY THIS AMOUNT
	OVERPAYMENT Refund only	18         DO NOT PAY         5         0         1









#### **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	s must sign, even if only one had income	MMDDYYYY
Print Signatory Name(s) (ar	nd Title if applicable)	
Taxpayer's Phone Number	Filing as surviving spouse	Form 1310 attached
PAID PREPARER'S SIC	<b>GNATURE &amp; INFORMATION</b>	
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	Make Check Payable to: <b>STATE OF NEW HAMPSHIRE</b> Enclose but DO NOT staple or tape yo	FILE ONLINE AT GRANITE TAX CONNECT gtc.revenue.nh.gov/TAP/_/

attachments

Concord NH 03302-0637