#### New Hampshire Interest and Dividends Tax Partnership Credit Test Case 4 - 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, there is a distribution from another entity as reported on Line 2. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$452,956 resulting in tax prior to application of payments of \$13,589.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PARTNERSHIP FINANCIAL

48 ISLINGTON ST

PORTSMOUTH NH 03801

FEIN: 21-0978754

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Refund of \$1,411 - Electronic funds transfer is available by ACH.

## **DO NOT STAPLE**



# **New Hampshire**Department of Revenue Administration

2024 DP-10



00DP102411862

# INTEREST AND DIVIDENDS TAX RETURN

		MMDDYYYY		MMDDY	/ΥΥ	
or the CALENDAR year <b>202</b>	<b>24</b> or other taxable period beginning:			and ending:		
STEP 1 - PRINT OR TY Last Name	PE Check box if	f there has been a r	name change s	since last filing.	year filers i April	or CALENDAR s on or before 15, 2025
First Name	MI	Social Secu	urity Number		filers is the f 4th mo the clo	or FISCAL year I 5th day of the onth after ose of the e period.
Spouse's Last Name First Name	MI	Social Seci	urity Number		If you have a in the tax DO NOT us	DIN, use the DIN payer ID box. se FEIN or SSN ification Number
						7 8 7 5 4
Name of Partnership, Estate,	or LLC				_	
PARTNERSHIP FINAN	ICIAL					
Number & Street Address						
48 ISLINGTON ST						
Address (continued)					Unit Type	Unit #
City / Town			State	Zip Code + 4 (or Canadi	an Postal Code)	
PORTSMOUTH			NH	0 3 8 0 1		
STEP 2 - RETURN TYPE ENTITY TYPE - Check O		ESTATE		NEW HAMPSHIRE Owners st in Entity Type	hip	
	MMDDYYYY				5 1	
INITIAL RETURN		ablished NH Resider	ncy FIN	Date of	Death	
FINAL RETURN	MMDDYYYY Aba	andoned NH Resider	ncy	Social S	ecurity Number	





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

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

INTEREST	& DIVIDENDS FROM AL	L SOURCES	Round to the nearest v	vho <b>l</b> e c	lolla	r
Federal Income Tax Return: (See Instructions) st Income. Enter the amount from Line 2(b) of your fe	deral return	1(a)	1	2 3	0	0
nd Income. Enter the amount from Line 3(b) of your	federal return	1(b)	8	7 4	5	6
I Tax-Exempt Interest Income. Enter the amount from	n Line 2(a) of your federal return	1(c)		1 6	0	0
tal Interest and Dividends Income. (Sum of Lines 1(a),	1(b) and 1(c))	Subtotal 1(d)	1 0	1 3	5 5	6
, ,	•		<b>7</b> = OTHER			
<b>II</b> Name of Payor		<b>III</b> Payor's <b>I</b> D Number	<b>IV</b> Distribution A	Amoun	t	
CORPORATION		6 5 4 9 8 7 1 2 3	3	5 4	0	0
	l otal from suppl	emental schedule attached				
butions (Sum of Column IV above)	2	3 5 4 0 0 0				
ross Interest and Dividends Income and Distributions	(Line 1(d) p <b>l</b> us Line 2)	Subtotal 3	4 5	5 3	3 5	6
and amounts of interest and/or dividends NOT TAXA	BLE to New Hampshire included	d on Lines 1(a), 1(b), 1(c) and	d/or 2:			
<b>II</b> Name of Payor		<b>III</b> Payor's ID Number	<b>IV</b> Non-Taxab <b>l</b> e	Amour	ıt	
t	Federal Income Tax Return: (See Instructions) It Income. Enter the amount from Line 2(b) of your fe and Income. Enter the amount from Line 3(b) of your fe and Income. Enter the amount from Line 3(b) of your fe all Interest and Dividends Income. Enter the amount from all Interest and Dividends Income. (Sum of Lines 1(a), e Annuities or Actual Cash & Property Distributions For these: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS;  II  Name of Payor  CORPORATION  CORPORATION  Dividends Income and Distributions and amounts of interest and/or dividends NOT TAXA  II	Federal Income Tax Return: (See Instructions) It Income. Enter the amount from Line 2(b) of your federal return and Income. Enter the amount from Line 3(b) of your federal return  I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return all Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))  E Annuities or Actual Cash & Property Distributions From S-Corporations, Trusts/Estat Income.  CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRUSTS OR ESTATES; 5 = Line Name of Payor  CORPORATION  Total from supplications (Sum of Column IV above)  2 oss Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)  and amounts of interest and/or dividends NOT TAXABLE to New Hampshire included III	t Income. Enter the amount from Line 2(b) of your federal return  1(a) Ind Income. Enter the amount from Line 3(b) of your federal return  1(b) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(c) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(c) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(c) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1(d) I Tax-Exempt Interest Income. Enter the amount for John Interest Income.	Federal Income Tax Return: (See Instructions)  It Income. Enter the amount from Line 2(b) of your federal return  It (a)  I Tax-Exempt Interest Income. Enter the amount from Line 3(b) of your federal return  II (b)  I Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  II (c)  I Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))  Subtotal 1(d)  I 1 0  Annuities or Actual Cash & Property Distributions From S-Corporations, Trusts/Estates, Partnerships, and LLCs:  I I III Payor's ID Number  CORPORATION  Total from supplemental schedule attached  Duttions (Sum of Column IV above)  Total from supplemental schedule attached  Duttions (Sum of Column IV above)  2	Federal Income Tax Return: (See Instructions) It Income. Enter the amount from Line 3(b) of your federal return It(b) ITax-Exempt Interest Income. Enter the amount from Line 3(b) of your federal return ITax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return ITax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return ITax-Exempt Interest Income. 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Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2 (a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2 (a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2 (a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax-Exempt Interest Income. Enter the amount from Line 2 (a) of your federal return  1 (c)  1 1 0 1 3 5  It Tax

4(a)

4(c)

4(d)

(a) Subtotal of non-taxable income above (Sum of Column IV)

(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))

(d) Part-year resident non-taxable income pro rata share

(b) Total non-taxable income from supplemental schedule (Attached) 4(b)





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

S	TEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN (continued)						
	INTEREST & DIVIDENDS FROM ALL SOURCES  Round to the	he nea	rest	who	ole do	llar	
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	4	1 5	5 5	3	5	6
6	Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers		6	2	2 4	0	0
7	Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign. 7	4	5	5 2	9	5	6
	Year of Birth Year	ear of	Birth	1			_
	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.		4 5	5 2	9	5	6





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

ST	EP 4 - CALCULATE YOUR TAX, CREDITS, INTER	RESTS, AND PE	NAL	_TIE	5								Rou	nd to	the	nea	rest	who	le do	llar
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 3%)										1	0					1	3 !	5 8	9
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									1	2					1 :	3 5	5 8	9
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)			1	5	0	0	0	1	3 Su	bto	ta <b>l</b> c	of Lin	es 13	3(a) t	hrou	ıgh 1	3(d)	
	(d) Paid with original return (Amended returns only)	13(d)															1	5 (	0	0
14	Subtotal Due (Line 12 minus Line 13 Subtotal)										1	4					-	1 4	1	1
15	Additions to Tax: (a) Interest	15(a)																		
	(b) Failure to Pay	15(b)																		
	(c) Failure to File	15(c)								1:	5 Su	bto	ta <b>l</b> o	f Line	es 15	i(a) tl	nrou	gh 1	5(d)	
	(d) Underpayment of Estimated Tax	15(d)																		
 ST	EP 5 - CALCULATE YOUR NET BALANCE DUE O	R OVERPAYM	ENT																	
16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)			-	1	4	1	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	P <i>P</i>	Y.	ГНІ	s amo	UNT	Г								
18	OVERPAYMENT Refund only					18	D	10	TON	PAY								1 4	. 1	1





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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.

Signature (in ink)			MMDDYYYY
Signature (in inity			MINIDOTTT
<b>If</b> joint return, BOTH parties must sign	n, even if only one had income		MMDDYYYY
Print Signatory Name(s) (and Title if a	pplicable)		
Taxpayer's Phone Number			
	Filing as surviving spouse	F	Form 1310 attached
	E & INFORMATION		
	E & INFORMATION		MMDDYYYY
	E & INFORMATION		MMDDYYYY
Signature of Preparer	E & INFORMATION		MMDDYYYY
Signature of Preparer	E & INFORMATION		MMDDYYYY
Signature of Preparer Printed Name of Preparer	E & INFORMATION  Preparer Identification Number		MMDDYYYY
Signature of Preparer Printed Name of Preparer			MMDDYYYY
Signature of Preparer Printed Name of Preparer Preparer's Phone Number			MMDDYYYY
Signature of Preparer Printed Name of Preparer Preparer's Phone Number			MMDDYYYY
Signature of Preparer  Printed Name of Preparer  Preparer's Phone Number  Preparer's Address			
PAID PREPARER'S SIGNATUR Signature of Preparer  Printed Name of Preparer  Preparer's Phone Number  Preparer's Address  City / Town		State	MMDDYYYY  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/\_/

