#### New Hampshire Interest and Dividends Tax Partnership Refund Test Case 5 - 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 are no distributions from another entity reported on Line 2, but there are tax exempt amounts reported on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$29,100 resulting in tax prior to application of payments of \$873.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PARTNERSHIP LLC

28 MIDDLE HANCOCK RD

PETERBOROUGH, NH 03458

FEIN: 21-0549898

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Balance due of \$373. Electronic funds withdrawal via ACH Debit.

# **DO NOT STAPLE**



# **New Hampshire**Department of Revenue Administration

2024 DP-10



00DP102411862

#### INTEREST AND DIVIDENDS TAX RETURN

	MMDDYYYY	MMD	DYYYY
For the CALENDAR year <b>2024</b> or other taxable period beginning:		and ending:	
STEP 1 - PRINT OR TYPE  Last Name  Check box if t	here has been a name cha	ange since last filing.	Due Date for CALENDAR year filers is on or before April 15, 2025
First Name MI	Social Security Num	ıber	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  First Name MI	Social Security Nun	nber	If you have a DIN, use the DIN in the taxpayer ID box. DO NOT use FEIN or SSN Taxpayer Identification Number
			2 1 0 5 4 9 8 9 8
Name of Partnership, Estate, or LLC			
PARTNERSHIP LLC			
Number & Street Address			
28 MIDDLE HANCOCK RD			
Address (continued)			Unit Type Unit #
PO BOX 2			
City / Town	State	Zip Code + 4 (or Car	nadian Postal Code)
PETERBOROUGH	NH	0 3 4 5 8	
STEP 2 - RETURN TYPE  ENTITY TYPE - Check One		% of NEW HAMPSHIRE Owr Interest in Entity Type	nership
INDIVIDUAL JOINT X PARTNERSHIP/LLC	ESTATE		
MMDDYYYY		Date	e of Death
INITIAL RETURN Estab	olished NH Residency	FINAL DECEASED	
MMDDYYYY  FINAL RETURN Abar	ndoned NH Residency	Soci	ial Security Number





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Round to the nearest whole dollar

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

**INTEREST & DIVIDENDS FROM ALL SOURCES** 

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

	ur Federal Income Tax Return: (See Instructions) rest Income. Enter the amount from Line 2(b) of your federal return	1(a)	1 3 5
(b) Divid	dend Income. Enter the amount from Line 3(b) of your federal return	1(b)	9 7 0 0 0
(c) Fede	eral Tax-Exempt Interest Income. Enter the amount from Line 2(a) of your federal return	1(c)	9 5 0 0
(d) Subt	total Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)	1 0 6 6 3 5
2 List Taxa	ble Annuities or Actual Cash & Property Distributions From S-Corporations, Trusts/Esta	tes, Partnerships, and LLCs:	
Entity (	Codes: $2 = \text{S-CORPORATIONS}$ ; $3 = \text{PARTNERSHIPS}$ ; $4 = \text{TRUSTS OR ESTATES}$ ; $5 = 1$	LLC; <b>6</b> = FOUNDATIONS; <b>7</b>	7 = OTHER
I Entity Code	<b>II</b> Name of Payor	<b>III</b> Payor's <b>I</b> D Number	<b>IV</b> Distribution Amount
	Total from suppl	emental schedule attached	
2 Total Dis	tributions (Sum of Column IV above) 2		
3 Subtota <b>l</b>	Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)	Subtotal 3	1 0 6 6 3 5
	and an acceptant of interest and for dividends NOTTAVARIES. Not the second in include		

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:

<b>I</b> Reason Code	<b>II</b> Name of Payor		<b>III</b> Payor's ID Number	<b>IV</b> Non-Taxable Amount
2	NH BOND		6 5 4 9 8 7 1 2 3	1 3 5
3	CAPITAL GAIN		5 5 8 7 4 2 1 6 1	7 5 0 0 0
(a) Subtota	l of non-taxable income above (Sum of Column IV)	4(a)	7 5 1 3 5	
(b) Total no	on-taxable income from supplemental schedule (Attached)	4(b)		
(c) Non-tax	able income (Subtotal of Lines 4(a) plus 4(b))	4(c)	7 5 1 3 5	
(d) Part-yea	ar resident non-taxable income pro rata share	4(d)		







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

S	TEP 3 - READ INSTRUCTIONS BEFORE YOU BEGIN (continued)						
	INTEREST & DIVIDENDS FROM ALL SOURCES  Round to the	neare:	st w	hole	e dol	lar	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))  4		7	5	1	3	5
5	Gross Taxable Income (Line 3 minus Line 4) 5		3	1	5	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		2	9	1	0	0
	Year of Birth Year	of Bir	rth				_
	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.		2	9	1	0	0





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

ST	EP 4 - CALCULATE YOUR TAX, CREDITS, INTER	ESTS, AND PEN	ALTIES	5					Rou	nd to t	he near	est wh	o <b>l</b> e d	ollar
10	<b>New Hampshire Interest and Dividends Tax</b> (Line 9 multiplied by 3%)							10					8	7 3
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)	ion Tax						12					8	7 3
13	Payments: (a) Tax paid with application for extension	13(a)			5	0 0								
	(b) Current year estimated tax payments	13(b)												
	(c) Credit carryover from prior tax period	13(c)					1:	3 Sub	tota <b>l</b> o	f Lines	13(a) tł	rough	13(c	d)
	(d) Paid with original return (Amended returns only)	13(d)											5	0 0
14	Subtotal Due (Line 12 minus Line 13 Subtotal)							14					3	7 3
15	Additions to Tax: (a) Interest	15(a)												
	(b) Failure to Pay	15(b)												
	(c) Failure to File	15(c)					15	Subt	ota <b>l</b> of	f Lines	15(a) th	rough	15(d	)
	(d) Underpayment of Estimated Tax	15(d)												
ST	EP 5 - CALCULATE YOUR NET BALANCE DUE OI	R OVERPAYMEN	NT											
16	(a) Subtotal Due (Line 14 plus Line 15 Subtotal)	16(a)			3	7 3								
	(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 TH	IS AMO	UNT					3	7 3
18	OVERPAYMENT Refund only			18	D	o no	T PAY							





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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/\_/

