

New Hampshire Interest and Dividends Tax Individual Credit/Refund Test Case 2 - 2016

This test case is of an initial individual Interest and Dividends Tax Return with interest and dividend amounts carried over from the Federal Return (not included in test scenario). No tax exempt interest reported on the Federal Return to be carried over to the DP-10, Line 1(c). There is a distribution from one entity reported on Line 2. There are tax exempt amounts reported on Line 4 and part-year resident non-taxable income pro rata share on Line 4(d). After exemptions from Line 4 and Net Taxable Income is \$244,801 resulting in tax \$12,240 prior to application of payments of \$16,000.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

SSSS P P P P R

600 NORTH BAY ST

MANCHESTER, NH 03104

SSN: TAXPAYER: 400-00-6665

DOB: N/A

Filing Status/Entity Type: Individual

Other: Overpayment of \$3,760 – applied amount to subsequent tax year of \$2,000 and requested refund of \$1,760. No electronic funds transfer available.

DO NOT STAPLE



New Hampshire Department of Revenue Administration

2016 DP-10



INTEREST AND DIVIDENDS TAX RETURN

MMDYYYY

MMDYYYY

For the CALENDAR year 2016 or other taxable period beginning: 0 1 0 1 2 0 1 6 and ending: 1 2 3 1 2 0 1 6

STEP 1 - PRINT OR TYPE

Check box if there has been a name change since last filing.

Last Name

SSSSS

First Name

PPPPP

MI

R

Social Security Number

4 0 0 0 0 6 6 6 5

Spouse's Last Name

First Name

MI

Social Security Number

Due Date for CALENDAR year filers is on or before April 15, 2017. Due Date for FISCAL year filers is the 15th day of the 4th month after the close of the taxable period.

Federal Employer ID Number or Department ID Number

Name of Partnership, Estate, or LLC

Number & Street Address

600 NORTH BAY ST

Address (continued)

City / Town

MANCHESTER

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 1 0 4

STEP 2 - Return Type and Alternate Address

% of NEW HAMPSHIRE Ownership Interest in Entity Type

ENTITY TYPE - Check One

1 - INDIVIDUAL 1 - JOINT 3 - PARTNERSHIP 4 - ESTATE

Tax Forms Mailing Address, City/Town, State & Zip Code

INITIAL RETURN

MMDYYYY

0 1 3 1 2 0 1 6

Established NH Residency

FINAL DECEASED

Date of Death

FINAL RETURN

MMDYYYY

Abandoned NH Residency

Social Security Number

AMENDED RETURN. DO NOT use this form to report IRS adjustment



INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - Read instructions before you begin

INTEREST & DIVIDENDS FROM ALL SOURCES

Round to the nearest whole dollar

1 From Your Federal Income Tax Return: (See Instructions)			
(a) Interest Income. Enter the amount from Line 8(a) of your federal return	1(a)		4 0 0 0 5 0
(b) Dividend Income. Enter the amount from Line 9(a) of your federal return	1(b)		1 7 5 0 0 0
(c) Federal Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your federal return	1(c)		
(d) Subtotal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)		5 7 5 0 5 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 = OTHER

I Entity Code	II Name of Payor	III Payor's ID Number	IV Distribution Amount
2	ABC INC	6 6 6 5 4 6 4 5 6	1 0 0 0 0
Total from supplemental schedule attached			

2 Total Distributions (Sum of Column IV above)				2		1 0 0 0 0
3 Subtotal Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)				Subtotal 3		5 8 5 0 5 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:

I Reason Code	II Name of Payor	III Payor's ID Number	IV Non-Taxable Amount
02	NH MUNI	1 3 3 3 3 3 3 3 3	1 0 0 6 0 0
04	PAYOR 1	2 3 2 3 2 3 2 3 2	7 6 0 0 0
06	PAYOR 2	1 3 1 3 1 3 1 3 1	9 9 9 9 9
07	PAYOR 3	4 5 4 5 4 5 4 5 4	5 0 0 0 0
08	PAYOR 4	9 4 9 4 9 4 9 4 9	4 7 0 0

(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)		3 3 1 2 9 9
(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)		3 3 1 2 9 9
(d) Part-year resident non-taxable income pro rata share	4(d)		6 5 5 0



INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - (continued) Read instructions before you begin

INTEREST & DIVIDENDS FROM ALL SOURCES

Round to the nearest whole dollar

4 Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d)) 4 3 3 7 8 4 9

5 Gross Taxable Income (Line 3 minus Line 4) 5 2 4 7 2 0 1

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 4 4 8 0 1

Blind
 Spouse Blind
 65 (or over) or disabled
 Year of Birth

 Spouse 65 (or over) or disabled
 Year of Birth

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. 9 2 4 4 8 0 1



INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 4 - Calculate Your Tax, Credits, Interest and Penalties

Round to the nearest whole dollar

10 New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)	10		1	2	2	4	0
11 Payments:							
(a) Tax paid with application for extension	11(a)						
(b) Current year estimated tax payments	11(b)		1	6	0	0	0
(c) Credit carryover from prior tax period	11(c)						
(d) Paid with original return (Amended returns only)	11(d)						
11 Subtotal of Lines 11(a) through 11(d)							
			1	6	0	0	0
12 Subtotal Due (Line 10 minus Line 11 Subtotal)	12		-	3	7	6	0
13 Additions to Tax:							
(a) Interest	13(a)						
(b) Failure to Pay	13(b)						
(c) Failure to File	13(c)						
(d) Underpayment of Estimated Tax	13(d)						
13 Subtotal of Lines 13(a) through 13(d)							

STEP 5 - Calculate Your Net Balance Due or Overpayment

14 (a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)		-	3	7	6	0
(b) Return Payment Made Electronically	14(b)						
15 Net Balance Due (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)							
15 PAY THIS AMOUNT							
16 OVERPAYMENT (If balance due is less than zero, enter on Line 16)	16		3	7	6	0	
17 Amount of Line 16 to be applied to:							
(a) Credit - Next Year's Tax Liability	17(a)		2	0	0	0	
(b) Refund	17(b) DO NOT PAY		1	7	6	0	



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)

Signature box

MMDDYYYY

0 3 3 0 2 0 1 7

If joint return, BOTH parties must sign, even if only one had income

Signature box

MMDDYYYY

Empty date box

Print Signatory Name(s) (and Title if applicable)

SIGNED

Taxpayer's Phone Number

Empty phone number box

Filing as surviving spouse

Form 1310 attached

PAID PREPARER'S SIGNATURE & INFORMATION

Signature of Preparer

Signature box

MMDDYYYY

0 3 3 0 2 0 1 7

Printed Name of Preparer

ABC PREPARER

Preparer's Phone Number

6 0 3 2 3 0 5 0 0 0

Preparer Identification Number

P 0 0 0 0 0 1 2 3

Preparer's Address

6 ELM ST

City / Town

MANCHESTER

State

NH

Zip Code + 4 (or Canadian Postal Code)

0 3 1 0 1