New Hampshire Interest and Dividends Tax Partnership Refund Test Case 11 - 2016

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 \$30,077 resulting in tax prior to application of payments of \$1,504.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

PARTNERSHIP LLC

28 MIDDLE HANCOCK RD

PETERBOROUGH, NH 03458

FEIN: 00-2009999

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Overpayment of \$196 is requested as a refund, no electronic funds deposit available.

DO NOT STAPLE



New Hampshire

Department of Revenue Administration

MMDDYYYY

MMDDYYYY

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

2016 DP-10



Date of Death

Social Security Number

FINAL DECEASED

INTEREST AND DIVIDENDS TAX RETURN MMDDYYYY **MMDDYYYY** and ending: 1 2 3 1 2 0 1 6 For the CALENDAR year **2016** or other taxable period beginning: 0 1 0 1 2 0 1 6 **STEP 1 - PRINT OR TYPE** Check box if there has been a name change since last filing. Due Date for CALENDAR Last Name year filers is on or before April 15, 2017. Due Date for FISCAL year First Name Social Security Number MI filers is the 15th day of the 4th month after the close of the Spouse's Last Name taxable period. Federal Employer ID Number or First Name Social Security Number Department ID Number MI 0 0 2 0 0 9 9 9 9 Name of Partnership, Estate, or LLC PARTNERSHIP LLC Number & Street Address 28 MIDDLE HANCOCK RD Address (continued) PO BOX 2 Zip Code + 4 (or Canadian Postal Code) City / Town State NH 0 3 4 5 8 **PETERBOROUGH** STEP 2 - Return Type and Alternate Address % of NEW HAMPSHIRE Ownership Interest in Entity Type ENTITY TYPE - Check One X 3 - PARTNERSHIP 1 - INDIVIDUAL 4 - ESTATE 1 - JOINT Tax Forms Mailing Address, City/Town, State & Zip Code



INITIAL RETURN

FINAL RETURN

MAIL TO: NH DRA, PO BOX 637, CONCORD NH 03302-0637

Established NH Residency

Abandoned NH Residency

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INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - Read instructions before you begin

	INTEREST & DI	VIDENDS FRO	M ALL SOURCES	Round to	the near	est w	hol	e do	llar	
	Federal Income Tax Return: (See Instructions) st Income. Enter the amount from Line 8(a) of your federal re	eturn	1(a)						6	0
(b) Divide	end Income. Enter the amount from Line 9(a) of your federal	return	1(b)			7	5	7	0	0
(c) Federa	al Tax-Exempt Interest Income. Enter the amount from Line 8	(b) of your federal	return 1(c)			5	5	3	5	5
(d) Subto	tal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) ar	nd 1(c))	Subtotal 1(d)		1	3	1	1	1	5
List Taxabl	le Annuities or Actual Cash & Property Distributions From S-C	Corporations, Trust	s/Estates, Partnerships, and LLCs:							
Entity Co	odes: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRU	JSTS OR ESTATES;	5 = LLC; 6 = OTHER							
I Entity Code	II Name of Payor		III Payor's ID Number		Distribut	IV ion A	lmo	unt		
		Total from	supplemental schedule attached							
Total Distr	ibutions (Sum of Column IV above)	2								
Subtotal G	iross Interest and Dividends Income and Distributions (Line	I(d) plus Line 2)	Subtotal 3		1	3	1	1	1	5
List payors	s and amounts of interest and/or dividends NOT TAXABLE to	New Hampshire in	cluded on Lines 1(a), 1(b), 1(c) and	d/or 2:						
I Reason Code	II Name of Payor		III Payor's ID Number		Non-Tax	IV able	Amo	ount		
08	PAYOR 1		686868688							5
08	PAYOR 2		868686868					9 8	5	8
(a) Subtot	al of non-taxable income above (Sum of Column IV)	4(a)	98638							
(b) Total n	on-taxable income from supplemental schedule (Attached)	4(b)								
(c) Non-ta	xable income (Subtotal of Lines 4(a) plus 4(b))	4(c)	98638							
(d) Part-ye	ear resident non-taxable income pro rata share	4(d)								



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INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - (continued) Read instructions before you begin

	INTEREST & DIVID	ENDS FROM	ALL SOURCES		Rounc	I to the neares	wh	ole d	əllər	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))			4			9	8 6	3	8
5	Gross Taxable Income (Line 3 minus Line 4)		5				3	2 4	7	7
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 s	sign.	7				3	0 0	7	7
_	Ye	ear of Birth				Year of Birt	h			
	Blind Spouse Blind 65 (or over) or disabled		Spouse 65	(or over)	or disable	d				
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	٦.	9				3	0 0	7	7



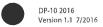
New HampshireDepartment of
Revenue Administration

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INTEREST AND DIVIDENDS TAX RETURN - continued

STEP	4 - Calculate Your Tax, Credits, Interest ar	nd Penalties						Round to th	ne neare:	st who	ole	dolla	ar
	ew Hampshire Interest and Dividends Tax Line 9 multiplied by 5%)						10		-	T	5	0	Z
						-		waller State					
	nyments: a) Tax paid with application for extension	11(a)											
(b) Current year estimated tax payments	11(b)	1	7	0	0							
(c) Credit carryover from prior tax period	11(c)					11 Subto	tal of Lines	11(a) thr	ough	11(d)	
(d) Paid with original return (Amended returns only)	11(d)								1	7	0	0
2 Su	ubtotal Due (Line 10 minus Line 11 Subtotal)		2				12			- [1	9	6
3 Ad	ditions to Tax:					T	15,440	310 1	1/3		Ŋ	B	
(a) Interest	13(a)											
(b) Failure to Pay	13(b)											
(c) Failure to File	13(c)					13 Subtot	al of Lines 1	3(a) thre	ough	13(d)	
(d) Underpayment of Estimated Tax	13(d)											
STEP	5 - Calculate Your Net Balance Due or Ove	rpayment											_
4 (a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)	-	1	9	6							
(b) Return Payment Made Electronically						14(b)						
	t Balance Due (Line 14(a) minus Line 14(b)) Make Check Payable to State of New Hampshire)		15	PA	ΥT	HIS	AMOUNT						
	TERPAYMENT f balance due is less than zero, enter on Line 16)	16		1	9	6							
	ount of Line 16 to be applied to: a) Credit - Next Year's Tax Liability						17(a)						
(h) Refund		17(b)	DO	N	ОТ	PAY				1	9	6





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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)	MMDDVVVV
silling of full man	MMDDYYYY
	0 7 1 5 2 0 1 7
If joint return, BOTH partles must sign,	even if only one had income MMDDYYYY
Print Signatory Name(s) (and Title if ap	olicable)
SIGNED	
	Filling as surviving spouse Form 1310 attached
PAID PREPARER'S SIGNATURE Signature of Preparer	MMDDYYYY
Signature of Preparer	
Signature of Preparer Printed Name of Preparer	MMDDYYYY
Signature of Preparer Printed Name of Preparer	MMDDYYYY 0 7 1 5 2 0 1 7
Signature of Preparer Printed Name of Preparer TEST PREPARER Preparer's Phone Number	MMDDYYYY 0 7 1 5 2 0 1 7 Preparer Identification Number
Signature of Preparer Printed Name of Preparer	MMDDYYYY 0 7 1 5 2 0 1 7
Signature of Preparer Printed Name of Preparer TEST PREPARER Preparer's Phone Number 6 0 3 2 3 0 5 0 0 0	MMDDYYYY 0 7 1 5 2 0 1 7 Preparer Identification Number
Signature of Preparer Printed Name of Preparer TEST PREPARER Preparer's Phone Number	MMDDYYYY 0 7 1 5 2 0 1 7 Preparer Identification Number
Printed Name of Preparer TEST PREPARER Preparer's Phone Number 6 0 3 2 3 0 5 0 0 0 Preparer's Address	MMDDYYYY 0 7 1 5 2 0 1 7 Preparer Identification Number