New Hampshire Interest and Dividends Tax Partnership Balance Due Test Case 7 - 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). There are no distributions from other entities reported on Line 2. There is tax-exempt amounts are deducted on Line 4. After deduction of the \$2,400 exemption, Adjusted Taxable Income is \$48,489 resulting in tax of \$2,424 prior to application of payments of \$1,500.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

THE PARTNERSHIP

PO BOX 104

MIRROR LAKE, NH 03853

FEIN: 00-2004321

DOB: N/A

Filing Status/Entity Type: Partnership

Other: Balance due of \$924. Electronic funds withdrawal via ACH Debit.

DO NOT STAPLE



New Hampshire

Department of Revenue Administration 2016 DP-10



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 4 3 2 1 Name of Partnership, Estate, or LLC THE PARTNERSHIP Number & Street Address PO BOX 104 Address (continued) State Zip Code + 4 (or Canadian Postal Code) City / Town NH 0 3 8 5 3 MIRROR LAKE STEP 2 - Return Type and Alternate Address % of NEW HAMPSHIRE Ownership Interest in Entity Type ENTITY TYPE - Check One X 3 - PARTNERSHIP 4 - ESTATE 1 - INDIVIDUAL 1 - JOINT Tax Forms Mailing Address, City/Town, State & Zip Code MMDDYYYY Date of Death Established NH Residency FINAL DECEASED INITIAL RETURN MMDDYYYY Social Security Number FINAL RETURN Abandoned NH Residency 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 & DI	VIDENDS FROM A	LL SOURCES	Round to the nea	arest w	nole d	lollar	5			
	Federal Income Tax Return: (See Instructions) st Income. Enter the amount from Line 8(a) of your federal re	1(a)				1	0				
(b) Divide	end Income. Enter the amount from Line 9(a) of your federal	return	1(b)		5	2 8	6	6			
(c) Federa	al Tax-Exempt Interest Income. Enter the amount from Line 8	rn 1(c) 2									
(d) Subto	tal Interest and Dividends Income. (Sum of Lines 1(a), 1(b) ar	nd 1(c))	Subtotal 1(d) 5 2								
List Taxabl	e Annuities or Actual Cash & Property Distributions From S-0	Corporations, Trusts/Est	ates, Partnerships, and LLCs:								
Entity Co	odes: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRU	JSTS OR ESTATES; 5 =	LLC; 6 = OTHER								
I II Name of Payor			III Payor's ID Number	IV Distribution Amount							
	ibutions (Sum of Column IV above) cross Interest and Dividends Income and Distributions (Line 1	2	olemental schedule attached Subtotal 3		5	2	3 9	8			
List payors	and amounts of interest and/or dividends NOT TAXABLE to	New Hampshire includ	ed on Lines 1(a), 1(b), 1(c) and/o	or 2:							
I Reason Code	II Name of Payor		III Payor's ID Number	IV Non-Taxable Amount							
03 USA TAX EXEMPT PAYER 18			123322155				2 0	0			
	al of non-taxable income above (Sum of Column IV)	4(a) 2	2009								
(b) Total n	on-taxable income from supplemental schedule (Attached)	4(b)									
	xable income (Subtotal of Lines 4(a) plus 4(b))	4(c)	2009								
(c) Non-ta	kable income (Subtotal of Lines 4(a) plus 4(b))		2007								







INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - (continued) Read instructions before you begin

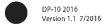
	INTEREST & DIVIDENDS FRO	OM ALL SOURCES	Round to the neares	t-who	le de	əllər	
4	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))	4		2	0	0	9
5	Gross Taxable Income (Line 3 minus Line 4)	5		5 0	8	8	9
6	Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers	6		2	4	0	0
7	Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.	7		4 8	4	8	9
	Year of Birth		Year of Birt	th	_		
	Blind Spouse Blind 65 (or over) or disabled	Spouse 65 (or over) or dis	sabled				
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		4 8	4	8	9





INTEREST AND DIVIDENDS TAX RETURN - continued

S 1	4 - Calculate Your Tax, Credits, Interest and Penalties					F	ound to the	e neare	st who	le do	ollar		
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)							10			2. 4	:	2 4
11	Payments: (a) Tax paid with application for extension	11(a)											
	(b) Current year estimated tax payments	11(b)			1 5	0	0						
	(c) Credit carryover from prior tax period	11(c)						11 Subtot	al of Lines 1	1(a) th	rough 1	I1(d)
	. (d) Paid with original return (Amended returns only)	11(d)									1 5	5 (0 0
12	Subtotal Due (Line 10 minus Line 11 Subtotal)							12			ç	2	2 4
13	Additions to Tax: (a) Interest	13(a)											
	(b) Failure to Pay	13(b)											
	(c) Failure to File	13(c)						13 Subtota	al of Lines 1	3(a) th	rough 1	3(d)
	(d) Underpayment of Estimated Tax	13(d)											
 S1	TEP 5 - Calculate Your Net Balance Due or Ov	erpayment											
14	(a) Subtotal Due (Line 12 plus Line 13 subtotal)	14(a)			9	2	4	EWE W					
	(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)			1.	5 P .	ΑY	THI	S AMOUNT				9	2 4
16	OVERPAYMENT (If balance due is less than zero, enter on Line 16)	16											
7	Amount of Line 16 to be applied to: (a) Credit - Next Year's Tax Liability							17(a)					
	(b) Refund			17(o) D	0 1	ЮТ	PAY					







0 3 3 0 2

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** 0 4 1 2 2 0 1 7 If joint return, BOTH parties must sign, even if only one had income MMDDYYYY Print Signatory Name(s) (and Title if applicable) **SIGNED** Taxpayer's Phone Number Form 1310 attached 6 0 3 2 3 0 5 0 0 0 Filing as surviving spouse PAID PREPARER'S SIGNATURE & INFORMATION Signature of Preparer MMDDYYYY 0 4 1 2 2 0 1 7 Printed Name of Preparer **TEST POA CPA** Preparer Identification Number Preparer's Phone Number 6 0 3 2 2 4 5 0 0 0 P 0 0 0 0 0 0 0 1 Preparer's Address MAIN ST Zip Code + 4 (or Canadian Postal Code) City / Town State

CONCORD

NH