



**NEW HAMPSHIRE**

**2000**

**Interest and Dividends  
Tax Booklet**

This booklet contains:

**FORM DP 59-A**

**FORM DP-10**

**FORM DP-10-ES**

**Return due date for calendar year filers: April 17, 2001**

This booklet contains the New Hampshire state tax forms and instruction for filing Interest and Dividends Tax.

**NEW FOR 2000**

**Interest Rate:**

**Effective January 1, 2000 through December 31, 2000, the interest due on taxes administered by the New Hampshire Department of Revenue Administration is 11%. Interest is calculated on the balance of tax due from the original due date of the tax to the date the tax is paid. The interest rate for January 1, 1999 through December 31, 1999 is 10%. The interest rate for January 1, 1998 through December 31, 1998 is 11%, and for any period prior to January 1, 1998, the interest rate is 15%.**

**EXTENSION:** An automatic 7-month extension of time to file the Interest and Dividends Tax return will be granted if you pay 100% of the taxes determined to be due by the due date of the tax. If an additional payment is necessary in order to have paid 100% of the taxes determined to be due, then Form 59-A, Extension Application for Interest and Dividends Tax must be filed with the payment.

**NEED HELP:** If you have any questions regarding either the Business Enterprise Tax or the Business Profits Tax, please call our Taxpayer Assistance Office at (603) 271-2186. If you need additional forms please call (603) 271-2192. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**NEED FORMS:** Copies of forms, laws and administrative rules may be obtained from our web site at <http://www.state.nh.us/revenue> or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies of forms, laws, and rules can be made for a fee. Forms may be ordered for free 24 hours a day, 7 days a week by calling our forms line at (603) 271-2192.

Services provided by the Department of Revenue Administration are compliant with the requirements of Title II of the Americans with Disabilities Act of 1990. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR 7-MONTH EXTENSION OF TIME TO FILE  
INTEREST AND DIVIDENDS TAX RETURN**

FOR DRA USE ONLY

**THIS IS NOT AN EXTENSION OF TIME TO PAY**

<b>IMPORTANT</b>	If you have paid 100% of the tax determined to be due by the due date of the tax you will be granted an automatic 7-month extension to file your New Hampshire Interest and Dividends Tax return <b>WITHOUT</b> filing this form or a copy of your Federal Extension.  If you meet this requirement, you may file your New Hampshire Interest & Dividends Tax return up to 7 months beyond the original due date and you will not be subject to the late filing penalty. Please note that an extension of time to file your return is not an extension of time to pay the tax.
<b>WHEN TO USE THIS FORM</b>	If you need to make an additional payment in order to have paid 100% of the tax determined to be due by the original due date, then you must complete this form and submit with payment to be granted an extension of time to file your New Hampshire Interest and Dividends Tax return.
<b>WHEN TO FILE</b>	This form must be postmarked on or before the original due date of the return.
<b>REASONS FOR DENIAL</b>	Applications for extensions will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, absence of the taxpayer's or authorized agent's signature, the application was postmarked after the due date for filing the return, or if the payment for the balance due shown on line 3 below did not accompany this application.
<b>WHERE TO FILE</b>	NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION, Document Processing, PO Box 2072, Concord, NH 03302-2072.
<b>NEED HELP</b>	Call the Taxpayer Assistance Office, at (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**Application for 7-Month Extension of Time to File Interest and Dividends Tax Return**

PLEASE PRINT OR TYPE	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
	NUMBER AND STREET		
	STREET (continued)		
	CITY/TOWN, STATE, & ZIP CODE		

For CALENDAR year **2000** or other tax year beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

**ENTITY TYPE** — Check one:  ① Individual/Joint  ③ Partnership  ④ Fiduciary

**TAX PAYMENT SCHEDULE**

1	Enter 100% of the tax determined to be due.....	1		
2	LESS: Credits and payments of estimated tax.....	2		
3	BALANCE DUE: Make check payable to: <b>State of New Hampshire</b> .....	3		

FOR DRA USE ONLY

**Enclose, but do not staple or tape, your payment to this extension. (If negative or zero you are not required to file this extension application.)**

Under the penalties of perjury, I declare that I have examined this application, 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 \_\_\_\_\_ Date \_\_\_\_\_

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2072  
CONCORD NH 03302-2072

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION INTEREST AND DIVIDENDS TAX RETURN

041

For the CALENDAR year 2000 or other tax year beginning Mo Day Year and ending Mo Day Year

FOR DRA USE ONLY

Due Date for CALENDAR year is on or before April 17, 2001 or the 15th day of the 4th month after the close of the fiscal period.

STEP 1 Please Print or Type LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, FIRST NAME & INITIAL, SPOUSE'S SOCIAL SECURITY NUMBER, NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY OR TOWN, STATE & ZIP CODE

STEP 2 Entity Type and Mailing Information [ ] 1 INDIVIDUAL OR [ ] 1 JOINT [ ] 3 PARTNERSHIP [ ] 4 FIDUCIARY % of NH Ownership [ ] Check here if you would like your forms mailed to an address other than the above. (See instructions) Number & Street Address City/Town State Zip Code

STEP 3 Special Return Type [ ] INITIAL RETURN: Date established residency..... Mo Day Year [ ] FINAL RETURN: Date abandoned residency..... Mo Day Year [ ] FINAL RETURN: Deceased taxpayer: Social Security Number..... Date of death Mo Day Year [ ] AMENDED RETURN: DO NOT use this form to report an IRS adjustment. See instructions.

STEP 4 COMPLETE NUMBERS 1 - 5 ON PAGE 2 BEFORE COMPUTING TAX

STEP 5 Figure Your Net Taxable Income 6 Gross Taxable Income (Page 2, line 5) ..... 6 [ ] [ ] 7 Less: \$2,400 Individual, Partnership, and Fiduciary; \$4,800 Joint ..... 7 [ ] [ ] 8 Adjusted Taxable Income (Line 6 less line 7) ..... 8 [ ] [ ] For Individual/Joint filers only: If line 8 is zero or less, you are not required to file for this tax period. If you would like to be removed from our mailing list check here, sign below in ink and mail in the return..... [ ] 9 Deduction for Contribution to Qualified Investment Capital Company (see instructions)..... 9 [ ] [ ] 10 Check the exemptions that apply [ ] Blind [ ] Spouse Blind [ ] 65 (or over) Year of Birth or disabled [ ] Spouse 65 (or over) Year of Birth or disabled Total number of boxes checked x \$1,200= ..... 10 [ ] [ ] 11 Net Taxable Income (Line 8 less lines 9 and 10) ..... 11 [ ] [ ]

STEP 6 Figure Your Tax, Credits, Interest and Penalties 12 New Hampshire Interest and Dividends Tax (Line 11 x 5%) ..... 12 [ ] [ ] 13 Payments: (a) Tax paid with Application for Extension ..... 13(a) [ ] [ ] (b) Payment from 2000 Declaration of Estimated Tax ..... 13(b) [ ] [ ] (c) Credit carryover from prior years ..... 13(c) [ ] [ ] (d) Paid with original return (Amended returns only)..... 13(d) [ ] [ ] 14 Balance of Tax Due (Line 12 less line 13) ..... 14 [ ] [ ] 15 Additions to Tax: (a) Interest (See instructions) ..... 15(a) [ ] [ ] (b) Failure to Pay (See instructions) ..... 15(b) [ ] [ ] (c) Failure to File (See instructions) ..... 15(c) [ ] [ ] (d) Underpayment of Estimated Tax (See instructions) ... 15(d) [ ] [ ]

STEP 7 Balance Due or Overpayment 16 Total Balance Due (Line 14 plus line 15) Make check payable to: State of New Hampshire. Enclose, but do not staple or tape, your payment with this return. .... 16 [ ] [ ] 17 OVERPAYMENT (Line 13 less line 12 adjusted by line 15, if applicable)..... 17 [ ] [ ] 18 Amount of line 17 to be applied to: (a) Your 2001 tax liability.....18(a) [ ] [ ] (b) Refund - Please allow 12 weeks for processing.....18(b) [ ] [ ]

FOR DRA USE ONLY

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 Date Signature of Paid Preparer Other Than Taxpayer Preparer's Tax Identification Number Date Preparer's Address City or Town, State, & Zip Code

MAIL NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION TO: PO BOX 2072 CONCORD NH 03302-2072

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF INTEREST AND DIVIDENDS INCOME**

TAX YEAR 2000

**1 From Your Federal 1040 Income Tax Return: (Partnerships and Fiduciaries, see Instructions)**

- (a) Interest Income. Enter the amount from line 8(a)..... 1(a)
- (b) Dividend Income. Enter the amount from line 9..... 1(b)
- (c) Federal Tax Exempt Interest Income. Enter the amount from line 8(b)..... 1(c)


**2 List Payments From S-Corporations, Partnerships, and Fiduciaries: (See instructions)**

Entity codes: 2="S" Corporations; 3=Partnerships; 4=Trusts or Estates; 5=Other

(I) ENTITY CODE	(II) NAME OF PAYER	(III) PAYER'S IDENTIFICATION NUMBER	(IV) DISTRIBUTION AMOUNT
Total from supplemental schedule attached			

- 2 Total Distributions..... 2
- 3 Subtotal Sum of lines 1(a), 1(b), 1(c) and 2..... 3


**4 List payers and amounts of interest and/or dividends NOT TAXABLE to NH included on lines 1(a), 1(b), 1(c), and/or 2: (See instructions)**

(I) REASON CODE	(II) NAME OF PAYER	(III) PAYER'S IDENTIFICATION NUMBER	(IV) NON-TAXABLE AMOUNT
4(a) Total from supplemental schedule attached		4(a)	
4(b) Subtotal of non-taxable income		4(b)	
4(c) Part-year resident non-taxable pro-rata share (see instructions)		4(c)	

- 4 **Total Non-Taxable Amount**..... 4
- 5 **Gross Taxable Income** (Line 3 minus line 4). ENTER THIS AMOUNT ON PAGE 1, LINE 6..... 5


<b>COMMON TAXPAYER ERRORS</b>
-------------------------------

The following is a list of the most common mistakes made by taxpayers when filing a NH Interest and Dividends Tax return. These, along with other errors, may cause the return to be considered an "incomplete return" which may result in the assessment of interest and penalties. To ensure that you have filed a complete return, carefully follow the general and line-by-line instructions and be sure you have done the following:

**HAVE YOU SIGNED AND DATED THE RETURN IN INK?**

**IF THIS IS A JOINT RETURN, HAS YOUR SPOUSE INCLUDED THEIR SOCIAL SECURITY NUMBER, SIGNED AND DATED THE RETURN IN INK?**

**IF THERE IS A BALANCE DUE OF \$1.00 OR GREATER, HAVE YOU ENCLOSED A CHECK FOR THE TOTAL AMOUNT DUE?**

**DID YOU MAKE THE CHECK PAYABLE TO THE STATE OF NEW HAMPSHIRE?**

**ARE THE WRITTEN AND NUMERIC AMOUNTS ON THE CHECK FOR THE SAME AMOUNT?**

**HAVE YOU SIGNED AND DATED THE CHECK?**

**HAVE YOU ENCLOSED BOTH PAGE 1 & 2 OF THE DP-10 AND KEPT A COPY OF BOTH PAGES FOR YOUR RECORDS?**

If you have any questions regarding the Interest and Dividends Tax return, please call the Taxpayer Assistance Office at (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

### GENERAL INSTRUCTIONS

<b>WHO MUST FILE A RETURN</b>	<p><b>INDIVIDUALS:</b> Individuals who are residents or inhabitants of the state for any part of the tax year must file providing they received more than \$2,400 of taxable interest and/or dividend income for a single individual or \$4,800 of such income for a married couple filing a joint New Hampshire return. (Part-year residents see below.)</p> <p>To determine whether a return must be filed, you should complete step 1 through step 5, line 8.</p> <p>If the amount on line 8 is \$0 or less you are not required to file an Interest and Dividends Tax Return. Please check the box under line 8, sign in ink, and mail the form so that we may remove you from our mailing list.</p> <p><b>PARTNERSHIPS, ASSOCIATIONS, TRUSTS AND FIDUCIARIES:</b> Please see separate instructions on page (5).</p>
<b>JOINT FILERS</b>	<p>To ensure your payments are credited to your account, the sequence of names and social security numbers must be consistent on all Interest and Dividends Tax estimates, extensions and returns.</p>
<b>PART YEAR RESIDENCY</b>	<p>For New Hampshire Interest &amp; Dividends Tax purposes, a "part year resident" is someone who has permanently established residency in New Hampshire during the year or who has permanently abandoned residency in New Hampshire during the year.</p> <p>If you <b>established</b> residency after January 1, 2000, check the "Initial Return" box and enter the date of residency in Step 3. If you <b>abandoned</b> residency during the year, check the "Final Return" box and enter the date in Step 3.</p> <p>A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Taxpayer Assistance Office (603) 271-2186, Monday through Friday, 8:00 a.m. to 4:30 p.m.</p> <p>Part-year residents are entitled to the full \$2,400 exemption (or \$4,800 for joint filers) and the full amount for the exemptions shown in Step 5, Line 10 of the return.</p> <p>Part-year residents must file a return if, during the entire year, their taxable income was over \$2,400 (or over \$4,800 for joint filers). However, only the interest and dividend income earned during that portion of the year for which they were a New Hampshire resident is taxable.</p>

**INTEREST AND DIVIDENDS TAX**

INSTRUCTIONS (continued)

<b>WHEN TO FILE</b>	Calendar Year: If your return is based on a calendar year, it must be postmarked on or before April 17, 2001. Fiscal Year: If your return is based on a tax year other than a calendar year, it must be postmarked on or before the 15th day of the fourth month following the end of your tax year.
<b>WHERE TO FILE</b>	MAIL: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION TO: PO BOX 2072 CONCORD, NH 03302-2072 <b>FACSIMILE DOCUMENTS ARE NOT ACCEPTED</b>
<b>EXTENSION TO FILE</b>	New Hampshire no longer requires taxpayers to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of the Interest and Dividends Tax determined to be due by the due date of the tax.  If you need to make an additional payment, you must file a Form DP-59-A along with the payment. This application and payment must be postmarked on or before the due date of the return. Failure to pay 100% of the tax due by the original due date may result in the assessment of penalties. You are not required to attach a copy of your federal extension to your return.
<b>CONFIDENTIAL INFORMATION</b>	Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.
<b>SOCIAL SECURITY NUMBERS</b>	Disclosure of Social Security Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i). The failure to provide Social Security Numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with Social Security Account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments that may result in increased tax liability.
<b>AMENDED RETURNS</b>	If you discover an error was made on your return after it has been filed, an amended New Hampshire return should be promptly filed by completing a corrected Form DP-10 and by checking the "AMENDED" box in Step 3 on the return. New Hampshire does not have a separate form for amended returns. Changes made by the IRS must be reported under separate cover on Form RP-87A. Forms may be obtained by contacting the forms line at (603) 271-2192. You may contact the department at (603) 271-2186 with any questions.
<b>ROUNDING OFF</b>	Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.
<b>NEED HELP</b>	Call the Taxpayer Assistance Office at (603) 271-2186, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the department should include the taxpayer name, federal employer identification number or social security number, the name of a contact person and a daytime telephone number.
<b>NEED FORMS</b>	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our website at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> or by visiting any of the 21 depository libraries located throughout the state.
<b>LINE-BY-LINE INSTRUCTIONS</b>	
<b>STEP 1</b>	If you have received a booklet of tax forms and instructions, type or print the name and address in the space provided. Individual/Joint returns must include social security number and, if applicable, spouse's social security number in the space provided. For partnership or fiduciary returns, enter the federal identification number in the space provided.
<b>STEP 2</b>	Entity type. You must check only one box. If a partnership return, enter the percentage of ownership by New Hampshire residents. If a fiduciary return, enter the percentage of NH beneficiaries.  Forms mailing information: If you will not be at your New Hampshire mailing address when the forms are mailed on approximately January 2nd and if you would like forms mailed to a winter address, please check the box and provide the address. <b>This address will be used for form mailing purposes only.</b>
<b>STEP 3</b>	Check the appropriate box, if any, of the questions which apply to this return and enter the information requested.
<b>STEP 4</b>	Complete PAGE 2 of the return. See PAGE 2 Instructions.
<b>STEP 5</b>	To figure your net taxable income, complete lines 6 through 11. For Individual /Joint filers ONLY, if line 8 is zero, you are not required to file a return. Please check the box under line 8 and submit the return so that we can remove you from our mailing list. If your filing requirements change, please contact the Department of Revenue Administration at (603) 271-2186.  Line 9: Deduct here the amount of any cash contribution made during the taxable period to a qualified investment capital company as defined in RSA 77-A:1,XXIV. (The return of any such contributions received within the next three subsequent periods is taxable and should subsequently be included in Line 2.)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**INTEREST AND DIVIDENDS TAX**  
INSTRUCTIONS (continued)

**STEP 6**

Figure your Interest & Dividends Tax by multiplying line 11 by 5%. Enter the tax on line 12.

Calculate the tax due by subtracting your payments (line 13a through 13d) from the tax you calculated (line 12). Enter the remainder, balance of tax due, on line 14.

Figure your penalties, if any, as follows:

**INTEREST.** Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.

$$\frac{\text{Tax Due}}{\text{Number of days}} \times \frac{\text{Daily decimal rate equivalent}}{\text{Interest due}} = \text{Enter on line 15(a).}$$

(see below for applicable rates)

**NOTE:** The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates for any other years)

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2001 - 12/31/2001	11%	.000301
1/1/1999 - 12/31/2000	10%	.000274
1/1/1998 - 12/31/1998	11%	.000301
Prior to 1/1/98	15%	.000411

**FAILURE TO PAY:** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**FAILURE TO FILE:** A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

**UNDERPAYMENT PENALTY:** If your tax is more than \$200 you were required to file estimated tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimated tax or to determine if you qualify for an exception from filing estimated payments, complete and **attach** Form DP-2210/2220. Form DP-2210/2220 may be obtained by calling the Department of Revenue Administration forms line at (603) 271-2192.

Enter the total of lines 15(a) through 15(d) on line 15.

Note: Taxpayers who substantially understate their tax on line 14 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (line 14) or \$5,000.

**STEP 7**

If your Interest & Dividends tax (line 12) plus interest and penalties (line 15) is greater than your payments (line 13), then enter on line 16 your balance of tax due. If less than \$1.00, do not pay **but still file the return**. Make check or money order payable to: State of New Hampshire. Payment must accompany the return; **HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT WITH THE RETURN.** To ensure your check is credited to your account, please put your social security or federal identification number on the check.

If your total tax (line 12) plus interest and penalties (line 15) is less than your payments (line 13), then you have overpaid. Enter the overpayment amount on line 17.

The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on next year's return. Enter the desired credit on line 18(a). The remainder, which will be refunded, should be entered on line 18(b). If line 18(a) is not completed, the entire overpayment will be refunded. **Please allow up to 12 weeks for the Department to process the refund.**

You **MUST SIGN AND DATE** your return. If you are filing a joint return, both husband and wife must sign and date the return even if only one of you had income. If you paid a preparer to complete this return, then the preparer must also sign and date the return. The preparer must also provide their federal identification number, social security number or federal preparer tax identification number and complete address.

**PAGE 2 INSTRUCTIONS**

**LINE 1**

**LINE 1(a) INTEREST INCOME:** Enter on line 1(a) **ALL** interest income. For individual and joint filers the amount to be reported on line 1(a) is from line 8(a) of IRS Form 1040 or 1040A. For partnerships and fiduciary filers, the amount to be reported on line 1(a) is the total of all interest income reported on your federal return. **NOTE:** All interest income which is not taxable to NH will be deducted on line 4.

**LINE 1(b) DIVIDEND INCOME:** Enter on line 1(b) **ALL** ordinary dividend income. For individual and joint filers the amount to be reported on line 1(b) is from line 9 of IRS Form 1040 or 1040A. **NOTE:** All dividend income which is not taxable to NH will be deducted on line 4.

**LINE 1(c) FEDERAL TAX-EXEMPT INTEREST INCOME:** Enter on line 1(c) the amount of **ALL** federally tax-exempt interest income. For individuals and joint filers, the amount is from IRS Form 1040 or 1040A, line 8 (b). Unless specifically exempt by New Hampshire law, all federally tax-exempt interest income is taxable to New Hampshire. **NOTE:** All federal tax-exempt interest income that is not taxable to NH will be deducted on line 4.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**INTEREST AND DIVIDENDS TAX**  
 INSTRUCTIONS (continued)

**LINE 2** **OTHER INCOME SUBJECT TO THE NH INTEREST AND DIVIDENDS TAX:** List on line 2 the payments you received or constructively received from S corporations, a partnership with transferable shares, a trust or estate with transferable shares, or the return of capital from a qualified investment capital company when the investment is returned within three years of the original deduction. These payments are subject to tax in NH as a "dividend". (Transferable means that you can freely transfer your shares without causing a dissolution of the organization or without prior approval of the other members.) All publicly traded partnerships fall in this category. The payment you received or constructively received during the year may or may not correspond to the information shown on your Schedule K-1. Flow-through interest and dividend income from these organizations should be backed out on line 4. All other deductions also apply (e.g. capital gains, direct US government obligation, etc.) **ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4.**

Line 2: In column I, enter the number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column II, enter the name of the payer. In column III, enter the payer's identification number, if known. In column IV, enter the total amount of income (cash, property, etc.) received or constructively received. The column IV amount is the total amount you received or constructively received from the payer during the year and may not correspond to any line on your IRS Form 1040 or your IRS Schedule K-1. **NOTE:** This is not a tax on pass-through losses or gains from a Schedule K-1. Therefore, do not add any pass-through losses or gains from Schedule K-1.

Entity Code	2	3	4	5
Entity Type	S Corporations	Partnerships	Trusts or Estates	Other

**LINE 3** Enter on line 3 the sum of lines 1(a), 1 (b), 1(c), and 2.

**LINE 4** **INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NH:** In column I, enter the code number which corresponds to the reason the income is not subject to the Interest and Dividends Tax. (See the box below for reason codes.) In column II, enter the name of the payer. In column III, enter the payer's identification number, if known. In column IV enter the non-taxable amount.

REASON CODE	REASON
1	Direct US Government Obligations
2	NH Municipal bond Interest
3	Long or short term capital gains included in line 3
4	Individual retirement account/Keogh plans/other exempt retirement plans
5	Liquidating distributions
6	The partnership/trust is subject to the NH Interest & Dividends Tax
7	Interest or dividend income from a partnership/trust with non-transferable shares included in line 1(a) or 1(b)
8	Allocation to non-NH residents
9	Other (attach explanation) flow through interest from Sch K-1

**PART-YEAR RESIDENT NON-TAXABLE PRORATA SHARE:** Part-year residents may prorate interest and dividends income. Individuals filing as part-year residents may deduct on line 4(c) the amount of taxable income earned while not a resident of New Hampshire. To determine the annual taxable income for the pro-rata share calculation, subtract 4(b) the subtotal of non-taxable income from line 3, then apply the following calculation to that figure to determine the amount to enter on line 4(c), part-year resident pro-rata share.

$$\text{Annual taxable income} \times \frac{\text{Number of days a Non-NH Resident}}{365 \text{ days of the year}}$$

**LINE 5** **GROSS TAXABLE INCOME:** Enter the amount of line 3 minus line 4. Enter this amount on page 1, line 6.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**INTEREST AND DIVIDENDS TAX**  
INSTRUCTIONS (continued)

**PARTNERSHIP, TRUST, OR ESTATE INCOME**

WHEN THE PAYER FILES ITS OWN NH INTEREST AND DIVIDENDS TAX RETURN:

Income from this payer is not taxable to you. The amount of interest and dividend income, if any, which is included in lines 1(a) and 1(b) and which shows on your IRS Schedule K-1 is not taxable to NH and should be deducted on line 4. Also enter on line 4 the amount, if any, that you listed on line 2.

**“S” CORPORATION INCOME**

Distributions from S Corporations are taxable to you. The entire amount you received or constructively received from the “S” corporation is subject to tax and should be listed on line 2. The amount of interest and dividend income, if any, which is included in lines 1(a) and 1(b) and which shows on your IRS K-1 Form is not taxable to NH and should be deducted on line 4.

**INSTRUCTIONS FOR COMPLETING A PARTNERSHIP,  
ASSOCIATION, OR FIDUCIARY RETURN**

<b>WHO MUST FILE</b>	Partnerships and fiduciaries must file their own Interest and Dividends tax return when <b>all</b> of the following apply: <ol style="list-style-type: none"> <li>1. The entity has over \$2,400 of gross interest and dividend income.</li> <li>2. The partnership has a usual place of business in New Hampshire, or in the case of a trust, the location of the trust property is in this state, or at least one of the trustees is an inhabitant of New Hampshire, or the trustee was appointed by a New Hampshire court.</li> <li>3. The partnership has at least one New Hampshire owner, AND</li> <li>4. The entity has non-transferable shares (see Rev 901.02 or 901.03).</li> </ol> Any organization whose shares or interests are transferable without obtaining prior member approval or causing a dissolution of the organization such as, but not limited to: a business trust, common law trust, Massachusetts trust, real estate investment trust, homeowners or condominium associations and employee benefit plans, SHALL NOT FILE AN INTEREST & DIVIDEND TAX RETURN.
<b>WHAT TO REPORT</b>	Report all interest and dividend income received from whatever source on page 2, lines 1(a), 1(b), and 1(c). Enter on line 4 the amounts which are non-taxable to New Hampshire. See the QUICK CHECKLIST, on page 6, for a listing of taxable and non-taxable income sources.
<b>GRANTOR TRUSTS</b>	The income received by estates held by trustees which are treated as grantor trusts under IRS Section 671 is included in the return of its owners.
<b>NON-NEW HAMPSHIRE MEMBERS, BENEFICIARIES OR OWNERS</b>	Partnership or trust interest and dividend income is subject to this tax only to the extent that the members/beneficiaries are residents of this state or are unascertained. All interest and dividend income must be shown on lines 1(a), 1(b), and 1(c). Enter on line 4 the prorata share attributable to non-NH resident members/beneficiaries. Indicate on the return on page 1, step 2 the percentage of ownership attributable to New Hampshire members or beneficiaries.
<b>EXEMPTIONS</b>	The entity is entitled to one \$2,400 exemption.
<b>CHARITABLE CONTRIBUTIONS</b>	The portion of a trust's income required to be donated to an exempt charity is not taxable.

# QUICK CHECKLIST

## Taxable to New Hampshire

## Not Taxable to New Hampshire

### — INTEREST —

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• All Banks, credit unions, savings banks, building &amp; loan associations, trust companies, including those in New Hampshire and Vermont</li> <li>• Bonds, notes and money at interest and from all debts due the person being taxed unless specifically exempt</li> <li>• Life insurance interest</li> <li>• Private mortgages and loans</li> <li>• Repurchase agreements</li> <li>• Municipal bonds, EXCEPT New Hampshire</li> <li>• Deemed interest</li> <li>• Indirect obligations of the US Government including: Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation, and Farmers Home Administration</li> <li>• Annuities (except as part of an employee benefit plan as defined in ERISA of 1974 sec. 3, or the principal portion of life insurance proceeds)</li> <li>• Annual calculated interest from zero coupon bonds</li> <li>• OID interest as shown on your 1099</li> <li>• Interest paid by the IRS</li> </ul> | <ul style="list-style-type: none"> <li>• New Hampshire State and New Hampshire Municipal bonds</li> <li>• Individual Retirement Accounts</li> <li>• Keogh Plans</li> <li>• Tax Deferred Investment Plans</li> <li>• Employee Benefit Plans as defined by ERISA of 1974, sec. 3</li> <li>• Specifically exempted Puerto Rico, Guam &amp; Virgin Islands bonds</li> <li>• Direct obligations of the US Government including: Treasury Bills, US Savings Bonds, Treasury Bonds, Federal Home Loan Banks, US Postal Securities, Small Business Administration, Tennessee Valley Authority, Farm Credit System, Federal Financing Bank, General Services Administration, Student Loan Marketing Association (SLMA), and Resolution Funding Corporation</li> <li>• New Hampshire Housing Authority Bonds, Industrial Development Authority, New Hampshire Higher Education and Health Facilities Authority, Firemen's Retirement, New Hampshire Retirement System, State Retirement Allowance</li> <li>• Interest received from funds invested in the college tuition savings plan under RSA 195-H</li> </ul> |
|--|---|

### — DIVIDENDS —

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Banks and bank holding companies</li> <li>• All dividends unless specifically exempt by law</li> <li>• Corporations (including NH Corporations)</li> <li>• Mutual funds EXCEPT portion generated from direct obligations of the US Government or from capital gains</li> <li>• Automatic reinvestments</li> <li>• Income from partnerships, associations, or trusts (see instructions for exceptions)</li> <li>• Actual distributions from S Corporations (see instructions)</li> <li>• Fair market value of distributed property by a business organization</li> <li>• Forgiveness of debt by an organization</li> <li>• Personal expenditures made by an organization for an individual and the fair market value of any property transferred</li> <li>• World Bank dividends</li> <li>• Deemed dividends</li> </ul> | <ul style="list-style-type: none"> <li>• Capital gains, or any portion of the dividend that represents capital gain</li> <li>• Return of capital, or any portion of the dividend that represents return of capital</li> <li>• Stock dividends paid in new stock (not automatic reinvestment of mutual funds)</li> <li>• Liquidating dividends</li> <li>• Individual Retirement Accounts</li> <li>• Keogh Plans</li> <li>• Tax deferred investment plans</li> <li>• Sale or exchange of transferable shares</li> <li>• 1099 PATR (Patronage Dividends)</li> <li>• Mutual funds which invest solely in New Hampshire tax-exempt instruments</li> <li>• Dividends received from funds invested in the college tuition savings plan under RSA 195-H</li> </ul> |
|---|--|

---

## **1 Who Must Pay Estimated Tax**

Every individual, partnership, association, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 (See paragraph 6 for exceptions).

---

## **2 Where to Mail Payments**

Mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD, NH 03302-2035

---

## **3 When to Make Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due April 17, 2001  
2nd quarterly payment due June 15, 2001  
3rd quarterly payment due September 17, 2001  
4th quarterly payment is due January 15, 2002.

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the close of your fiscal year.

---

## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:  
STATE OF NEW HAMPSHIRE.

---

## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply per quarter.**

---

## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

To obtain this form call the forms line at (603)271-2192.

---

## **7 Specific Questions**

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 2072, Concord, NH 03302-2072. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX  
QUARTERLY PAYMENTS**

**2001 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All interest and dividend income taxable by the State..... 1 \_\_\_\_\_
- 2 Less Exemption – check the exemptions that apply:
- 2(a)  Yourself  Spouse  Partnership  Fiduciary Total number of boxes checked \_\_\_\_\_ x \$2400 =2(a) \_\_\_\_\_
- 2(b)  65 (or over) or disabled  Blind  
 Spouse 65 (or over) or disabled  Spouse Blind Total number of boxes checked \_\_\_\_\_ x \$1200 =2(b) \_\_\_\_\_
- 2 (c) Total exemptions [Line 2(a) plus 2(b)]..... 2(c) \_\_\_\_\_
- 3 New Hampshire Taxable Income [Line 1 less line 2(c)]..... 3 \_\_\_\_\_
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%)..... 4 \_\_\_\_\_
- 5 2000 OVERPAYMENT applied to 2001 taxes..... 5 \_\_\_\_\_  
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 less line 5)..... 6 \_\_\_\_\_

If line 4 is less than \$200 see instructions paragraph No. 1.

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment (1/4 of line 4 of worksheet)	2000 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1. ....	\$ .....	\$ .....	\$ .....	April 17, 2001
2. ....	\$ .....	\$ .....	\$ .....	June 15, 2001
3. ....	\$ .....	\$ .....	\$ .....	Sept. 17, 2001
4. ....	\$ .....	\$ .....	\$ .....	Jan. 15, 2002

**IMPORTANT:**

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED INTEREST AND DIVIDENDS TAX - 2001**

For CALENDAR YEAR **2001** or other tax year beginning \_\_\_\_\_ ending \_\_\_\_\_  
Mo Day Year Mo Day Year

CHECK ONE:  ① INDIVIDUAL/JOINT  ③ PARTNERSHIP  ④ FIDUCIARY  
PLEASE PRINT OR TYPE

FOR DRA USE ONLY

**Payment Form 1**  
Calendar Year — Due  
April 17, 2001

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP OR FIDUCIARY)
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD, NH 03302-2035

Amount of This Payment \$ \_\_\_\_\_

Make check payable to: **STATE OF NEW HAMPSHIRE**  
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

FORM

DP-10-ES

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2001

For CALENDAR YEAR 2001 or other tax year beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

FOR DRA USE ONLY

Payment Form 2 Calendar Year - Due June 15, 2001

Form fields for Payment Form 2: LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER

FOR DRA USE ONLY

Form fields for Payment Form 2: NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY/TOWN, STATE & ZIP CODE

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-10-ES Rev. 12/00

(Cut along this line)

FORM

DP-10-ES

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2001

For CALENDAR YEAR 2001 or other tax year beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

FOR DRA USE ONLY

Payment Form 3 Calendar Year - Due September 17, 2001

Form fields for Payment Form 3: LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER

FOR DRA USE ONLY

Form fields for Payment Form 3: NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY/TOWN, STATE & ZIP CODE

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-10-ES Rev. 12/00

(Cut along this line)

FORM

DP-10-ES

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2001

For CALENDAR YEAR 2001 or other tax year beginning ending

CHECK ONE: 1 INDIVIDUAL/JOINT 3 PARTNERSHIP 4 FIDUCIARY

FOR DRA USE ONLY

Payment Form 4 Calendar Year - Due January 15, 2002

Form fields for Payment Form 4: LAST NAME, FIRST NAME & INITIAL, SOCIAL SECURITY NUMBER, SPOUSE'S LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER

FOR DRA USE ONLY

Form fields for Payment Form 4: NAME OF PARTNERSHIP OR FIDUCIARY, FEDERAL EMPLOYER IDENTIFICATION NUMBER, NUMBER & STREET ADDRESS, ADDRESS (Continued), CITY/TOWN, STATE & ZIP CODE

CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035

Amount of This Payment \$

Make check payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

DP-10-ES Rev. 12/00