

**COMMON TAXPAYER ERRORS**

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?**

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

**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**

<p><b>WHO MUST FILE A RETURN</b></p>	<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 either:</p> <p>(a) pages 1 and 2 of the return up to line 8, or</p> <p>(b) the following worksheet:</p> <p>INCOME:</p> <p>1(a) Total interest income ..... 1(a) _____</p> <p>1(b) Total dividend income ..... 1(b) _____</p> <p>1(c) Total federal tax exempt interest income..... 1(c) _____</p> <p>1(d) Total income received..... 1(d) _____</p> <p>DEDUCTIONS:</p> <p>2(a) Interest from direct U.S. Obligations ..... 2(a) _____</p> <p>2(b) Other non-taxable interest or dividend income (see Quick Checklist) ..... 2(b) _____</p> <p>2(c) Total deductions.....2(c) _____</p> <p>EXEMPTIONS:</p> <p>3 \$2,400 if single, \$4,800 if married..... 3 _____</p> <p>(Part-year residents are entitled to full exemption)</p> <p>For purposes of this worksheet, the elderly and disabled exemptions do not apply to the calculation.</p> <p>TAXABLE INCOME:</p> <p>4 Subtract lines 2(c) and 3 from line 1(d) to arrive at taxable income..... 4 _____</p> <p>If the amount on line 4 is \$0 or less you are not required to file an Interest and Dividends Tax Return. Please <b>ONLY</b> complete Step 1 of the return, check off "NOT REQUIRED TO FILE" (under line 8) 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>
<p><b>JOINT FILERS</b></p>	<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>
<p><b>PART YEAR RESIDENCY</b></p>	<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, 1999, check the "Initial Return" box and enter the date of residency</p>

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

<b>PART YEAR RESIDENT</b> (Continued)	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 4:00 p.m. 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. 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 dividends earned during that portion of the year for which they were a New Hampshire resident are taxable.
<b>WHEN TO FILE</b>	Calendar Year: If your return is based on a calendar year, it must be postmarked on or before April 18, 2000. 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 TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2072 CONCORD, NH 03302-2072 <b>FAX DOCUMENTS ARE NOT ACCEPTED</b>
<b>NEED HELP OR FORMS</b>	Call the Taxpayer Assistance Office at (603) 271-2186, Monday through Friday, 8:00 am to 4:00 pm. If you need additional forms, please call our forms line at (603) 271-2192. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964. Copies of forms are also available from many public libraries located throughout the state or over the internet at <a href="http://www.state.nh.us/revenue/revenue.htm">www.state.nh.us/revenue/revenue.htm</a> .
<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 State 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 ACCOUNT NUMBERS</b>	Disclosure of Social Security Account Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03, and 906.03(c). 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 Account 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 RAR DP-10. 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>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>

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

<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>	<p>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.</p> <p>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.)</p>															
<b>STEP 6</b>	<p>Figure your Interest &amp; Dividends Tax by multiplying line 11 by 5%. Enter the tax on line 12.</p> <p>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.</p> <p>Figure your penalties, if any, as follows:</p> <p>(a) Interest is calculated on the balance of tax due (line 14) from the original due date to the date paid at the rate listed below. (Interest due = tax due x number of days x .000274).</p> <p><b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28,II. Applicable rates for the current and prior years are as follows:</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2000 - 12/31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1999 - 12/31/1999</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/1998</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p>(b) A penalty equal to 10% of any nonpayment or underpayment of taxes may be imposed if the taxpayer fails to pay when the tax is due.</p> <p>(c) The late filing penalty is 5% of the tax due (line 14) for each month or part thereof for which the return is filed beyond the due date. The total amount shall not exceed 25% of the tax due. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.</p> <p>(d) If line 12 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates or to determine if you qualified for an exemption from filing estimate payments, complete Form DP 2210/2220 which may be obtained by calling (603) 271-2192.</p> <p>Enter the total of lines 15(a) through 15(d) on line 15.</p> <p>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.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2000 - 12/31/2000	10%	.000274	1/1/1999 - 12/31/1999	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/1998	15%	.000411
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<b>STEP 7</b>	<p>If your Interest &amp; 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 <b>but still file the return</b>. Make check or money order payable to: State of New Hampshire. Payment must accompany the return; <b>HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT WITH THE RETURN.</b> To ensure your check is credited to your account, please put your social security or federal identification number on the check.</p> <p>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.</p> <p>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. <b>Please allow up to 12 weeks for the Department to process the refund.</b></p> <p>You <b>MUST SIGN AND DATE</b> 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.</p>															
<b>PAGE 2 INSTRUCTIONS</b>																
<b>PRO-RATED INTEREST &amp; DIVIDENDS</b>	Individuals filing as part-year residents must include only the amount of taxable income earned during the period of New Hampshire residency. For your convenience you may prorate interest and dividends earned during the year based on the number of days you were a New Hampshire resident, divided by 365, multiplied by the amount of the income. Indicate the non-taxable amount on line 4.															

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

<b>LINE 1</b>	<p><b>LINE 1(a) INTEREST INCOME:</b> Enter on line 1(a) <b>ALL</b> 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. <b>NOTE:</b> All interest income which is not taxable to NH will be deducted on line 4.</p> <p><b>LINE 1(b) DIVIDEND INCOME:</b> Enter on line 1(b) <b>ALL</b> 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. <b>NOTE:</b> All dividend income which is not taxable to NH will be deducted on line 4.</p> <p><b>LINE 1(c) FEDERAL TAX-EXEMPT INTEREST INCOME:</b> Enter on line 1(c) the amount of <b>ALL</b> 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. <b>NOTE:</b> All federal tax-exempt interest income that is not taxable to NH will be deducted on line 4.</p>																				
<b>LINE 2</b>	<p><b>OTHER INCOME SUBJECT TO THE NH INTEREST AND DIVIDENDS TAX:</b> 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.) <b>ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4.</b></p> <p>Line 2: In column A, enter the number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column B, enter the name of the payer. In column C, enter the payer's identification number, if known. In column D, enter the total amount of income (cash, property, etc.) received or constructively received. The column D 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. <b>NOTE:</b> 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.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 15%;">Entity Code</td><td style="width: 20%; text-align: center;">2</td><td style="width: 20%; text-align: center;">3</td><td style="width: 20%; text-align: center;">4</td><td style="width: 25%; text-align: center;">5</td></tr> <tr> <td>Entity Type</td><td>S Corporations Other Corporations</td><td>Partnerships</td><td>Trusts or Estates</td><td>Other</td></tr> </table>	Entity Code	2	3	4	5	Entity Type	S Corporations Other Corporations	Partnerships	Trusts or Estates	Other										
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<b>LINE 3</b>	Enter on line 3 the sum of lines 1(a), 1 (b), 1(c), and 2.																				
<b>LINE 4</b>	<p><b>INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NH:</b> In column A, 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 B, enter the name of the payer. In column C, enter the payer's identification number, if known. In column D enter the non-taxable amount.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">REASON CODE</th><th>REASON</th></tr> </thead> <tbody> <tr><td>1</td><td>Direct US Government Obligations</td></tr> <tr><td>2</td><td>NH Municipal bond Interest</td></tr> <tr><td>3</td><td>Long or short term capital gains included in line 3</td></tr> <tr><td>4</td><td>Individual retirement account/Keogh plans/Other exempt retirement plans</td></tr> <tr><td>5</td><td>Liquidating distributions</td></tr> <tr><td>6</td><td>The partnership/trust is subject to the NH Interest &amp; Dividends Tax</td></tr> <tr><td>7</td><td>Interest or dividend income from a partnership/trust with non-transferable shares included in line 1(a) or 1(b)</td></tr> <tr><td>8</td><td>Allocation to non-NH residents</td></tr> <tr><td>9</td><td>Other (attach explanation) Flow through interest from Sch K-1</td></tr> </tbody> </table>	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
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<b>LINE 5</b>	<b>GROSS TAXABLE INCOME:</b> 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, <b>SHALL NOT FILE AN INTEREST &amp; DIVIDEND TAX RETURN.</b>
<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.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**INTEREST AND DIVIDENDS TAX**

## QUICK CHECKLIST

### Taxable to New Hampshire

#### — INTEREST —

### Not Taxable to New Hampshire

- All Banks, credit unions, savings banks, building & loan associations, trust companies, including those in New Hampshire and Vermont
- Bonds, notes and money at interest and from all debts due the person being taxed unless specifically exempt
- Life insurance interest
- Private mortgages and loans
- Repurchase agreements
- Municipal bonds, EXCEPT New Hampshire
- Deemed interest
- 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
- 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)
- Annual calculated interest from zero coupon bonds
- OID interest as shown on your 1099
- Interest paid by the IRS

- New Hampshire State and New Hampshire Municipal bonds
- Individual Retirement Accounts
- Keogh Plans
- Tax Deferred Investment Plans
- Employee Benefit Plans as defined by ERISA of 1974, sec. 3
- Specifically exempted Puerto Rico, Guam & Virgin Islands bonds
- 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
- 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
- Interest received from funds invested in the college tuition savings plan under RSA 195-H

#### — DIVIDENDS —

- Banks and bank holding companies
- All dividends unless specifically exempt by law
- Corporations (including NH Corporations)
- Mutual funds EXCEPT portion generated from direct obligations of the US Government or from capital gains
- Automatic reinvestments
- Income from partnerships, associations, or trusts (see instructions for exceptions)
- Actual distributions from S Corporations (see instructions)
- Fair market value of distributed property by a business organization
- Forgiveness of debt by an organization
- Personal expenditures made by an organization for an individual and the fair market value of any property transferred
- World Bank dividends
- Deemed dividends

- Capital gains, or any portion of the dividend that represents capital gain
- Return of capital, or any portion of the dividend that represents return of capital
- Stock dividends paid in new stock (not automatic reinvestment of mutual funds)
- Liquidating dividends
- Individual Retirement Accounts
- Keogh Plans
- Tax deferred investment plans
- Sale or exchange of transferable shares
- 1099 PATR (Patronage Dividends)
- Mutual funds which invest solely in New Hampshire tax-exempt instruments
- Dividends received from funds invested in the college tuition savings plan under RSA 195-H