



John T. Beardmore
Commissioner

Kathryn E. Skouteris, Esq.
Assistant Commissioner

FIRST M & FIRST M LAST
STREET ADDRESS
NASHUA NH 03062-2443

Dear Sir/Madam:

Pursuant to Section 6103 (d) of the Internal Revenue Code, the New Hampshire Department of Revenue Administration received information from the Internal Revenue Service relative to your interest and dividend income in 2010. While it would appear that you exceeded the income level that would require you to file and pay the **2010 NH Interest & Dividend (I&D) Tax**, we do not find a return on file for 2010.

Individuals who are residents or inhabitants of NH for any part of the tax year must file providing they received more than **\$2,400** of gross taxable interest and/or dividend income for a single individual or **\$4,800** of such income for a married couple filing a joint NH return. If you were a NH resident for any part of 2010, please refer to the front page of your **2010 Federal 1040 return**, as the following income may be taxable to NH:

- **Taxable Interest**
- **Federal Tax Exempt Interest**
- **Dividends**

The quick checklist enclosed in this mailing will assist you in determining any income not taxable to NH. Federal tax exempt interest is not necessarily exempt from the NH Interest and Dividends tax.

We have no record of your having filed a NH Interest and Dividends Tax return for 2010. Interest and Dividends Tax returns (Form DP-10) for all tax years are available at the Department's website: www.revenue.nh.gov/forms/by_year.htm; or by calling our Forms Line at (603) 230-5001. You may also request forms by calling the Discovery Bureau at (603) 230-5086 or by writing to the Department of Revenue Administration, Discovery Bureau, PO Box 488, Concord, NH 03302-0488.

If you exceeded the filing threshold for any other years and have not filed returns, you must file them as well.

Complete all returns that are required and mail them with your payment to the Department of Revenue Administration, Documents Processing Division, PO Box 637, Concord, NH 03302-0637.

If you filed a 2010 NH I&D Tax return, please send a copy of your return and a copy of your canceled check to the attention of the Revenue Discovery Bureau. **If you contend that you were not required to file**, please provide an explanation on the enclosed blue response sheet and provide any supporting documentation. Mail it to the attention of the Revenue Discovery Bureau, along with a copy of your **2010 Federal Schedule B and the front page of you Federal 1040.**

In order to resolve this matter in a timely fashion, please respond within 30 days from the date on this letter. Many of your questions can be answered by reading the enclosed Frequently Asked Questions pamphlet. If you then have any further questions, please contact us at (603) 230-5086.

Case Number: XXXXX

Sincerely,
First Last
Revenue Discovery Bureau

Enclosures: Taxpayer Bill of Rights, Quick Checklist, Blue Response Sheet & FAQs Pamphlet

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



AUDIT DIVISION
Kathleen J. Sher, Esq.
Director

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