

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**SMALL BUSINESS CORPORATIONS ("S" Corp)
INFORMATION REPORT**

**DO NOT
ATTACH TO
RETURN**

WHO MUST FILE

This report must be completed by every subchapter "S" corporation which has made actual or constructive distributions to its New Hampshire shareholders during the year, per RSA 77:17-a.

WHEN TO FILE

This report is due annually on or before May 1st, after the end of the year. Pursuant to RSA 77:17-a, a list of New Hampshire shareholders during the preceding year together with the amount of dividends paid to each must be reported on this form.

WHAT TO FILE

Actual distributions from "S" corporations made to New Hampshire residents are taxable to the individual recipient under New Hampshire Interest & Dividends Tax law. "S" corporations are required to use this form to report such distributions. Report any **actual distributions** from current year or prior year accumulated profits (as defined in RSA 77 and Rev 901). Do not report the shareholders' proportionate share of the "S" corporation's income (loss) as shown on the individual or shareholders' Federal Schedule K-1.

NAME OF "S" CORPORATION
NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE

FEDERAL EMPLOYER IDENTIFICATION NUMBER
FOR CALENDAR YEAR

DO NOT FILE WITH BUSINESS RETURN. MAIL UNDER SEPARATE COVER TO ADDRESS BELOW.

Shareholder Name and Address (New Hampshire Residents ONLY)	Shareholder Social Security Number	Amount of Distribution
	SOCIAL SECURITY NUMBER	\$
	SOCIAL SECURITY NUMBER	\$
	SOCIAL SECURITY NUMBER	\$
	SOCIAL SECURITY NUMBER	\$

If additional space is required, attach another sheet.

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.)

FOR DRA USE ONLY

X

SIGNATURE (IN INK) OF OFFICER _____

PRINT SIGNATORY NAME & TITLE _____ DATE _____

X

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER _____ DATE _____

PRINT PREPARER'S NAME & TAX IDENTIFICATION NUMBER _____

MAIL TO:
NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

PREPARER'S ADDRESS _____

CITY/TOWN STATE & ZIP CODE _____