

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.

**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 shareholder's proportionate share of the "S" corporation's income (loss) as shown on the individual or shareholders Federal Schedule K-1.

**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.

**NEED HELP?**

Call Central Taxpayer Services at (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH, 1-800-735-2964.

NAME OF "S" CORPORATION

NUMBER &amp; STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE &amp; 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 &amp; TITLE

DATE

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

**X**

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER

DATE

PRINT PREPARER'S NAME &amp; TAX IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN STATE &amp; ZIP CODE