

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
QUALIFIED INVESTMENT COMPANY (QIC) REPORT

SUBMIT THIS FORM UNDER SEPARATE COVER, DO NOT ATTACH TO NEW HAMPSHIRE BUSINESS TAX RETURN

Taxable Period Beginning _____ and Ending _____
Mo Day Year Mo Day Year

STEP 1	NAME OF BUSINESS ORGANIZATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER	
	NUMBER & STREET ADDRESS			
	ADDRESS (continued)			
	CITY/TOWN, STATE & ZIP CODE			
STEP 2	Aggregate Amount of Funds Invested as of Period End\$			
	QIC INTEREST HOLDERS:			
	NAME	ADDRESS	FEIN OR SSN	PROPORTIONAL SHARE OF INCOME
STEP 3	QIC MANAGER NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	NUMBER AND STREET ADDRESS			
	ADDRESS (continued)			
	CITY/TOWN, STATE & ZIP CODE			
STEP 4	Income Received in the Taxable Period (ATTACH SUPPORTING SCHEDULE)		\$	
	Expenses Incurred in the Taxable Period (ATTACH SUPPORTING SCHEDULE)		\$	
STEP 5	<input type="checkbox"/> Check this box if a copy of Federal Tax Return is attached in lieu of completing Steps 2 through 4 above.			
STEP 6	SIGNATURE (IN INK) OF DULY AUTHORIZED REPRESENTATIVE		SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN AUTHORIZED REPRESENTATIVE	
	PRINT SIGNATORY NAME & TITLE	DATE	PREPARER'S IDENTIFICATION NUMBER	DATE
	PREPARER'S ADDRESS			
	CITY/TOWN, STATE & ZIP CODE			

THIS FORM MUST BE MAILED UNDER SEPARATE COVER TO:	NH DEPT OF REVENUE ADMINISTRATION AUDIT DIVISION PO BOX 457 CONCORD NH 03302-0457
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WHO MUST FILE

A business organization that elects qualified investment company (QIC) status for the stated taxable period (and all succeeding taxable periods until the election is terminated) is required to annually file this report with the Department.

WHAT TO FILE

This report completed through Step 6, **OR**, the report with Step 1, Step 5 and Step 6 completed accompanied by a copy of the QIC federal income tax return filed with the Internal Revenue Service for the taxable period, shall be filed with the Department.

WHEN TO FILE

The report, along with a copy of the QIC federal income tax return, if such filing method is chosen, must be filed with the Department on or before 30 days following the filing of the QICs federal income tax return with the Internal Revenue Service for the taxable period.

WHERE TO FILE

The report and accompanying documents, if applicable, shall be mailed to the NH Department of Revenue Administration, Audit Division, 109 Pleasant Street, PO Box 457, Concord, NH 03302-0457.

PENALTY FOR FAILURE TO TIMELY FILE REPORT

Any QIC which fails to timely file the report as required by RSA 77-A:5-b,II shall pay a penalty equal to \$100 for each day such report is not filed, unless an extension has been granted by the Commissioner. In no event shall the monetary fine imposed exceed \$5,000. A QIC notified by the Department that such report is overdue by more than 50 days shall have 30 days from the date of such notification to file the delinquent report. If the delinquent report is not filed within 30 days after notification, the Commissioner shall disallow the business organization's QIC status for any taxable period for which a timely report has not been filed.

RECORD KEEPING

All of the normal tax administration powers given to the Department with respect to other taxes and taxpayers are also applicable to QICs. In accordance with the provisions of RSA 77-A:5-b, IV, QICs are subject to the requirements of RSA 77-A:11 and RSA 77-E:10. Such organizations must comply with the standard record keeping and availability of records for audit requirements that apply to other NH business taxpayers.

NEED HELP?

For more information concerning this report you may call the Audit Division at (603) 271-3400.

NEED FORMS?

To obtain the form needed to file this report visit our web site at www.nh.gov/revenue, or call the forms line at (603) 271-2192.

STEP BY STEP INSTRUCTIONS**STEP 1**

Enter the name, address and Federal Employer Identification Number or Department Identification Number of the business organization submitting this report in the spaces provided.

STEP 2

Enter the aggregate amount of funds invested in the QIC as of the period end; the names, addresses, Federal Employer Identification Numbers or Social Security Numbers of holders of the company and their proportional share of income.

STEP 3

Enter the name, address and Federal Employer Identification Number of the manager of the QIC, if any.

STEP 4

Enter the amount of income received and expenses incurred by the QIC in the taxable period. Attach supporting schedules as necessary.

STEP 5

Check the box in Step 5 only if a copy of the federal return is being submitted with this report.

STEP 6

Signature of the duly authorized representative (in ink) . Indicate the title of the representative and the date. If the report is prepared by someone other than the duly authorized representative please sign, in ink, and give Federal Employer Identification Number, address and the date.

-OR-

STEP 1

Enter the name, address and Federal Employer Identification Number or Department Identification Number of the business organization submitting this report in the spaces provided.

STEP 2 - 4

Attach a copy of federal income tax return as filed with the Internal Revenue Service for the taxable period.

STEP 5

Indicate by checking the box that the federal return is being submitted with this report.

STEP 6

Signature of the duly authorized representative (in ink) . Indicate the title of the representative and the date. If the report is prepared by someone other than the duly authorized representative please sign, in ink, and give Federal Employer Identification Number, address and the date.