



DP-9



SMALL BUSINESS CORPORATION ("S" CORP) INFORMATION REPORT

Name of "S" Corporation, Federal Employer ID Number, Calendar Year, Number & Street Address, City / Town, Address (continued), State, Zip Code + 4 (or Canadian Postal Code)

Shareholder Name and Address (New Hampshire Residents ONLY)

Three sets of shareholder information: Last Name, First Name, MI, Social Security Number, Number & Street Address, City / Town, State, Zip Code + 4 (or Canadian Postal Code), Amount of Distribution

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.)

Signature (in ink) of Officer, Print Signatory Name & Title, MMDDYYYY

Signature (in ink) of Paid Preparer Other Than Taxpayer, Print Preparer's Name, Number & Street Address, Address (continued), City / Town, State, Zip Code + 4 (or Canadian Postal Code), Preparer's Tax ID Number

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

MAIL TO: NH DRA, PO BOX 637, CONCORD NH 03302-0637





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## INSTRUCTIONS

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### Who Must File

The 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 shareholders' 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.