



QUALIFIED INVESTMENT COMPANY (QIC) ELECTION

Pursuant to RSA 77-A:5-b, I and RSA 77-E:5-a, the below named business organization elects qualified investment company status for the stated taxable period and all succeeding taxable periods until this election is terminated.

For the taxable period beginning and ending and succeeding periods until termination.
MMDDYYYY MMDDYYYY

Entity Type: Corporation Fiduciary Partnership Proprietorship

Federal Employer Identification Number or
Department Identification Number (DIN)

Name of Business Organization

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Name of QIC Manager

Federal Employer Identification Number or
Department Identification Number (DIN)

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Signature:

Signature of Authorized Proprietor, Partner, Corporate Officer, or Representative

MMDDYYYY

Print Signatory Name & Title

THIS FORM MUST BE MAILED UNDER SEPARATE COVER TO: NH DEPT OF REVENUE ADMINISTRATION, TAXPAYER SERVICES
PO BOX 637
CONCORD NH 03302-0637



INSTRUCTIONS

What is a QIC?

A qualified investment company (QIC) is a business organization that files a timely election as provided by RSA 77-A:5-b, I and meets any one of the following statutory definitions:

- (1) A regulated investment company as defined in section 851 of the United States Internal Revenue Code as defined in RSA 77-A:1, XX.
- (2) An organization that is an investment company under the Investment Company Act of 1940, as amended; or
- (3) An organization that would be an investment company under the Investment Company Act of 1940, as amended, but for the exception from investment company status provided by section 3(c)(1) or 3(c)(7) of said Investment Company Act.

Who May File

Any business entity that meets one or more of the above statutory requirements and wishes to elect QIC status for New Hampshire business tax purposes.

When to File

Business organizations wishing to elect QIC status with respect to a taxable period must file the completed election with the Department of Revenue Administration on or before the fifteenth day of the third month of the taxable period.

Where to File

File this election with the New Hampshire Department of Revenue Administration, Taxpayer Services, PO Box 637, Concord NH 03302-0637.

Need Forms?

To obtain forms visit our website at www.revenue.nh.gov/forms or call the Forms Line at (603) 230-5001.

Termination of QIC Status

This election may be terminated as follows:

- (1) By revoking the election by consent of the majority of the members, partners, or shareholders of the QIC, or by the determination of the manager of the QIC. The revocation must be filed with the Department on or before the fifteenth day of the third month of the taxable period to be effective for that period. Any revocation filed after the fifteenth day of the third month of the taxable period is effective for the following taxable period; or
- (2) By the business organization ceasing to satisfy the requirements for qualification as a QIC as provided in RSA 77-A:1, XXI.

QIC Validity

A QIC election by a qualified business organization is valid for the taxable period in which it is filed if filed by the fifteenth day of the third month of the filing period. A properly filed QIC election is valid for each succeeding taxable period until terminated. An election valid for Business Profits Tax (BPT) purposes is also valid for Business Enterprise Tax (BET) and Interest & Dividends Tax.

Need Help?

If you have questions or need more information, contact the Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.