

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**QUALIFIED REGENERATIVE MANUFACTURING COMPANY (QRMC) 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

<b>STEP 1</b>	NAME OF QRMC	TAXPAYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER (DIN)
	NUMBER AND STREET ADDRESS	
	ADDRESS (continued)	
	TOWN/CITY, STATE, ZIP	

<b>STEP 2</b>	<b>QRMC INTEREST HOLDERS:</b> (Attach additional sheets if necessary)			
	NAME	ADDRESS	FEIN OR SSN	PROPORTIONAL INTEREST

<b>STEP 3</b>	QRMC MANAGER NAME AND TITLE	TAXPAYER IDENTIFICATION NUMBER
	NUMBER AND STREET ADDRESS	
	ADDRESS (continued)	
	TOWN/CITY, STATE, ZIP	

<b>STEP 4</b>	Income Received in the Taxable Period ..... (ATTACH SUPPORTING SCHEDULE)	\$	
	Expenses Incurred in the Taxable Period ..... (ATTACH SUPPORTING SCHEDULE)	\$	

<b>STEP 5</b>	Total Compensation Paid for Active Regenerative Manufacturing Business ..... A (ATTACH SUPPORTING SCHEDULE)	\$	
	Total Compensation Paid for ALL Business Activities ..... B (ATTACH SUPPORTING SCHEDULE)	\$	
	Percentage of Compensation Paid for Active Regenerative Manufacturing Business (A divided by B)..... C		

<b>STEP 6</b>	SIGNATURE (IN INK) OF DULY AUTHORIZED REPRESENTATIVE	SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN AUTHORIZED REPRESENTATIVE
	<input type="text"/>	<input type="text"/>
	TITLE	PREPARER'S IDENTIFICATION NUMBER
	DATE	DATE
		PREPARER'S ADDRESS
		CITY/TOWN, STATE & ZIP CODE

<b>THIS FORM MUST BE MAILED UNDER SEPARATE COVER TO:</b>	NH DEPT OF REVENUE ADMINISTRATION TAXPAYER SERVICES PO BOX 637 CONCORD NH 03302-0637
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**QUALIFIED REGENERATIVE MANUFACTURING COMPANY (QRMC) REPORT**

**GENERAL INSTRUCTIONS**

<b>WHO MUST FILE</b>	Every company electing treatment as a QRMC is required to annually file this report, or a "Cover Sheet for QRMC Federal Return", with the Department of Revenue Administration.
<b>WHAT TO FILE</b>	This completed report, <b>OR</b> a Cover Sheet for QRMC Federal Return accompanied by a copy of the QRMC's federal income tax return as filed with the Internal Revenue Service for the taxable period, shall be filed with the Department.
<b>WHEN TO FILE</b>	The report must be filed with the Department on or before 30 days following the filing of the QRMC's federal income tax return with the Internal Revenue Service for the taxable period.
<b>WHERE TO FILE</b>	The report and any accompanying documents shall be mailed to the New Hampshire Department of Revenue Administration, Taxpayer Services, 109 Pleasant Street, PO Box 637, Concord, NH 03302-0637.
<b>PENALTIES FAILURE TO TIMELY FILE REPORT</b>	Any QRMC which fails to timely file this report shall pay a penalty equal to \$100 for each day it is not filed, unless an extension has been granted by the Commissioner. In no event shall the monetary fine imposed exceed \$5,000. A QRMC notified by the Department that the report is overdue by more than 50 days shall have 30 days from the date of such notification to file the delinquent report.
<b>RECORD KEEPING</b>	All of the normal tax administration powers given to the Department with respect to other taxes and taxpayers are also applicable to QRMCs. They must comply with the standard record keeping and availability of records for audit requirements that apply to other NH business taxpayers.
<b>NEED HELP</b>	For more information concerning this report you may call the Audit Division at (603) 230-5030.
<b>NEED FORMS</b>	To obtain the form needed to file this report visit our web site at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> or call the forms line at (603) 230-5001.

**STEP BY STEP INSTRUCTIONS**

<b>STEP 1</b>	Enter the name, address and taxpayer identification number of the QRMC submitting this report in the spaces provided.
<b>STEP 2</b>	Enter the names, addresses, and taxpayer identification or social security numbers of QRMC interest holders and their proportional interests.
<b>STEP 3</b>	Enter the name, title, address, and taxpayer identification number of the manager of the QRMC.
<b>STEP 4</b>	Enter the amount of income received and expenses incurred by the QRMC in the taxable period. Attach supporting schedules as necessary.
<b>STEP 5</b>	Enter the amount of compensation paid by the QRMC to employees for active regenerative manufacturing business as defined in RSA 77:A-1, XXX (c), and for all business activities. Calculate the compensation paid for active regenerative manufacturing business as a percentage of compensation paid for all business activities, by dividing Box A by Box B.
<b>STEP 6</b>	Signature of a duly authorized representative (in ink). Indicate the title of the representative and the date. If the report is prepared by someone other than a duly authorized representative, the preparer must also sign, in ink, and give the preparer's federal employer identification number, address and the date signed.