



## **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**

All 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 all **actual distributions** from current year or prior year accumulated profits (as defined in RSA 77 and Rev 901). Additionally, report all deemed dividends as defined in Rev 903.05. 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.

**NOTE:** If more than 7 shareholders received actual distributions from the "S" corporation during the period, attach an additional sheet listing the required information for each additional shareholder.

## **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.

## **WHERE TO FILE**

File online using Granite Tax Connect at [gtc.revenue.nh.gov/TAP/](https://gtc.revenue.nh.gov/TAP/) or mail to NH DRA, PO Box 637, Concord, NH 03302-0637.

## **NEED FORMS?**

To obtain additional forms, you may visit our website at [www.revenue.nh.gov](https://www.revenue.nh.gov), call the Forms Line at (603) 230-5001, or by requesting them through the Granite Tax Connect web portal at [gtc.revenue.nh.gov/TAP/](https://gtc.revenue.nh.gov/TAP/).

## **NEED HELP?**

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

## **FORMS SHALL NOT BE FILED BY FAX OR EMAIL.**