



QUALIFIED INVESTMENT COMPANY (QIC) REPORT

STEP 1 - PRINT OR TYPE

For the taxable period beginning: MMDDYYYY and ending: MMDDYYYY

Name of Business Entity, Taxpayer Identification Number, Number & Street Address, City / Town, Address (continued), State, Zip Code + 4 (or Canadian Postal Code)

STEP 2

Aggregate Amount of Funds Invested as of Period End \$

QIC Interest Holders (If more than 5 QIC Interest Holders attach a supplemental schedule)

Individual or Business Name, Taxpayer Identification Number, Number & Street Address, Proportional Share of Income, City / Town, State, Zip Code + 4 (or Canadian Postal Code)

Individual or Business Name, Taxpayer Identification Number, Number & Street Address, Proportional Share of Income, City / Town, State, Zip Code + 4 (or Canadian Postal Code)

Individual or Business Name, Taxpayer Identification Number, Number & Street Address, Proportional Share of Income, City / Town, State, Zip Code + 4 (or Canadian Postal Code)

Individual or Business Name, Taxpayer Identification Number, Number & Street Address, Proportional Share of Income, City / Town, State, Zip Code + 4 (or Canadian Postal Code)

Individual or Business Name, Taxpayer Identification Number, Number & Street Address, Proportional Share of Income, City / Town, State, Zip Code + 4 (or Canadian Postal Code)



STEP 3

QIC Manager Name

Taxpayer Identification Number

Number & Street Address

City / Town

Address (continued)

State

Zip Code + 4 (or Canadian Postal Code)

STEP 4

Income Received in the Taxable Period (attach supporting schedule) \$

Expenses Incurred in the Taxable Period (attach supporting schedule) \$

STEP 5

Check this box if a copy of the Federal Tax Return is attached in lieu of completing Steps 2 through 4 above.

Date the Federal Tax Return was filed with the IRS.

STEP 6

Signature (in ink) of Duly Authorized Representative

Print Signatory Name & Title

MMDDYYYY

Signature (in ink) of Paid Preparer Other Than Authorized Representative

Preparer's Tax ID Number

MMDDYYYY

Print Preparer's Name

Number & Street Address

City / Town

Address (continued)

State

Zip Code + 4 (or Canadian Postal Code)

Mail To: NH DRA
PO Box 637
Concord NH 03302-0637



WHO MUST FILE

A business entity that elects qualified investment company (QIC) status for the stated tax period (and all succeeding tax 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 completed only as to Step 1, Step 5 and Step 6 accompanied by a copy of the QIC federal income tax return filed with the Internal Revenue Service for the tax 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 QIC's federal income tax return with the Internal Revenue Service for the tax period.

WHERE TO FILE

The report and accompanying documents, if applicable, shall be mailed to the NH Dept of Revenue Administration, Taxpayer Services, PO Box 637, Concord, NH 03302-0637.

PENALTIES 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 tax 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 QIC's. In accordance with the provisions of RSA 77-A:5-b, IV, QIC's 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 Taxpayer Services Division at (603) 230-5000.

NEED FORMS?

To obtain the form needed to file this report visit our web site at www.revenue.nh.gov, or call the forms line at (603) 230-5001.

STEP BY STEP INSTRUCTIONS

STEP 1

Enter the taxable period begin and end dates; name, address and federal employer identification number of the business entity 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. If there are more than 5 QIC interest holders please attach a supporting schedule.

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

Do not check the box in Step 5 unless 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.



STEP BY STEP INSTRUCTIONS - continued

OR IF FEDERAL TAX RETURN IS ATTACHED:

STEP 1

Enter the taxable period begin and end dates; name, address and federal employer identification number of the business entity 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 tax 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.