

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

Taxable period beginning _____ and ending _____ and succeeding periods until termination.
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Pursuant to RSA 77-A:5-c, I, the below named enterprise elects qualified regenerative manufacturing company status for the stated taxable period and all succeeding taxable periods until this election is terminated.

NAME OF COMPANY		TAXPAYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER (DIN)
NUMBER AND STREET ADDRESS		
ADDRESS (continued)		
CITY / TOWN, STATE, ZIP CODE		
NAME AND TITLE OF COMPANY MANAGER		TAXPAYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		
CITY / TOWN, STATE, ZIP CODE		

SIGNATURE (IN INK) OF DULY AUTHORIZED REPRESENTATIVE

_____ TITLE

_____ DATE

WHAT IS A QRMC?	A qualified regenerative manufacturing company (QRMC) is a business organization that files a timely election in accordance with RSA 77-A:5-c, and at least 75 percent of its business activities over the course of the tax year meet the requirements for an active regenerative manufacturing business as defined in RSA 77-A:1, XXX(c), or, in the case of a subsidiary located in New Hampshire, 75 percent of that subsidiary's business activities meet the requirements for an active regenerative manufacturing business.
WHO MAY FILE?	Any company that meets the statutory requirements above and wishes to elect QRMC status for New Hampshire Business Tax purposes.
WHEN TO FILE?	Every company wishing to be treated as a QRMC with respect to a taxable period must complete and file the election with the department of Revenue Administration on or before the fifteenth day of the third month immediately following the end of the taxable period.
WHERE TO FILE?	File this election with the New Hampshire Department of Revenue Administration, 109 Pleasant Street, Taxpayer Services, PO Box 637, Concord, New Hampshire 03302-0637.
TERMINATION OF QRMC STATUS:	This election is effective for the taxable period for which it is made and for all succeeding taxable periods until: (1) The company revokes the election pursuant to RSA 77-A:5-c, VI(a). 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 such period. If filed afterwards, it shall be effective for the following taxable period. Or (2) The company ceases to satisfy the requirements of the QRMC status provided in RSA 77-A:1, XXX.
EXPIRATION OF QRMC STATUS:	The election to be a QRMC shall expire for the taxable periods beginning after December 31, 2027. No subsequent election may be made after the expiration of an election, with respect to either the business organization or the active regenerative manufacturing business conducted by such business organization or any successor business organization.
QRMC VALIDITY:	A QRMC election is valid for the taxable period for which it is made, if filed by the fifteenth day of the third month immediately following the end of such taxable period. A properly filed QRMC 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).
NEED HELP?	If you have questions or need more information please contact the Audit Division at (603) 230-5030.

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