

**QRMC
COVER**

COVER SHEET FOR QUALIFIED REGENERATIVE MANUFACTURING COMPANY (QRMC) FEDERAL RETURN

Taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

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

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.

Total Compensation Paid for Active Regenerative Manufacturing BusinessA (ATTACH SUPPORTING SCHEDULE)	\$	<input type="text"/>
Total Compensation Paid for ALL Business ActivitiesB (ATTACH SUPPORTING SCHEDULE)	\$	<input type="text"/>
Percentage of Compensation Paid for Active Regenerative Manufacturing Business (A divided by B).....C		<input type="text"/> %

SIGNATURE (IN INK) OF DULY AUTHORIZED REPRESENTATIVE _____

TITLE

DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN AUTHORIZED REPRESENTATIVE _____

PREPARER'S IDENTIFICATION NUMBER

DATE

PREPARER'S ADDRESS _____

CITY/TOWN, STATE & ZIP CODE _____

GENERAL INSTRUCTIONS

WHO MUST FILE	Every company electing treatment as a QRMC is required to annually file this cover sheet with the Department of Revenue Administration along with a copy of the QRMC's federal income tax return as filed for the taxable period, or a Form AU-210, "Qualified Regenerative Manufacturing Company Report".
WHAT TO FILE	This cover sheet accompanied by a copy of the QRMC's federal income tax return as filed with the Internal Revenue Service for the taxable period, or a completed Form AU-210, "Qualified Regenerative Manufacturing Company (QRMC) Report", shall be filed with the Department.
WHEN TO FILE	The cover sheet along with a copy of the QRMC's federal income tax return 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.
WHERE TO FILE	The report, a copy of the QRMC's federal income tax return, 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.
PENALTIES FAILURE TO TIMELY FILE REPORT	Any QRMC which fails to timely file this cover sheet 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 this cover sheet is overdue by more than 50 days shall have 30 days from the date of such notification to file the delinquent cover sheet, including a copy of its federal income tax return as filed with the Internal Revenue Service.
RECORD KEEPING	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.
NEED HELP	For more information concerning this report you may call the Audit Division at (603) 230-5030.
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.