



Mail completed form to:
 NH Attorney General's Office
 Attn: Charitable Trusts Unit
 33 Capitol Street
 Concord, NH 03301-6397

FORM NHCT-12

ANNUAL REPORT

**Instructions for the form are at the following web link:*

<https://www.doj.nh.gov/charitable-trusts/documents/nhct12-instructions.pdf>

This form must be accompanied by a payment in the amount of \$75.00, unless previously paid with Form NHCT-14 for the reporting period. Checks must be made payable to "State of New Hampshire".

Report is for fiscal year-end date (MM/DD/YYYY): _____

Is this a consolidated report for multiple years because the entity was granted a suspension of its annual requirement?

- Yes (if yes, state the beginning date of the consolidated report) _____
- No

CHARITABLE TRUST INFORMATION

Entity Name	<input type="checkbox"/> Check here if new name	NH Charitable Trusts Unit Registration No.		
Mailing Address	<input type="checkbox"/> Check here if new address	City	State	Zip
Entity Website Address				

CONTACT INFORMATION

Contact Name			
Contact Address	City	State	Zip
Contact Telephone Number			
Contact Email Address			

CHARITABLE TRUST QUESTIONNAIRE

1. Did the entity submit a request to extend the deadline to file the annual report with payment of the \$75.00 filing fee required by RSA 7:28-a, II?

- Yes
- No

~~2. Did the entity file with the IRS a Form 990, Form 990-EZ, or Form 990-PF for the reporting period? Which of the following IRS forms did the entity file for the reporting period?~~

~~2.~~

<input type="checkbox"/> IRS Form 990-N	→	Submit Schedule A. Do not submit IRS Form 990-N.
<input type="checkbox"/> IRS Form 990-EZ	→	Submit IRS Form 990-EZ.
<input type="checkbox"/> IRS Form 990-PF	→	Submit IRS Form 990-PF. Go to Question 5.
<input type="checkbox"/> IRS Form 990	→	Submit IRS Form 990.
<input type="checkbox"/> IRS Form 5227	→	Submit IRS Form 5227.
<input type="checkbox"/> IRS Form 1041	→	Submit IRS Form 1041 and Schedule A.
<input type="checkbox"/> No IRS Form	→	Submit Schedule A and provide an explanation why the entity did not file any IRS Form for the reporting period.

Yes

~~3. What was the entity's revenue for the reporting period?~~

<input type="checkbox"/> Less than \$500,000	→	Go to Question 4.
<input type="checkbox"/> \$500,000 or more but less than \$2,000,000	→	Submit the entity's latest financial statement prepared in accordance with generally accepted accounting principles (GAAP).
<input type="checkbox"/> \$2,000,000 or more	→	Submit the entity's latest audited financial statement prepared in accordance with generally accepted accounting principles (GAAP).

~~No (If no, complete Form NHCT-12, Schedule A.)~~

If yes, submit the form in lieu of Schedule A. If the entity also files an annual account with the New Hampshire Circuit Court, Probate Division, submit that as well. NOTE: we do not accept the Internal Revenue Service Form 990-N. Entities that file Form 990-N will need to complete the following Financial Report questions, Part I—Part III.

NH Entities Only: *If the entity has revenue of more than \$500,000, but less than \$2 million, it must submit a GAAP financial statement, pursuant to RSA 7:28, III a. This financial statement may be prepared by the entity in-house or may be prepared by an accountant and reviewed and approved by the entity. If the entity has revenue of more than \$2 million, it must file an audited financial statement examined by a certified public accountant, pursuant to RSA 7:28, III b. NOTE: this requirement does not apply to entities that file Form 990-PF with the IRS.*

~~3.4.~~ Is the entity a New Hampshire nonprofit corporation (RSA 292) or otherwise headquartered in New Hampshire? *(Skip this question if the entity files an IRS Form 990-PF)*

~~Yes~~ → ~~Submit Schedule C.~~

~~No~~ → ~~Go to Question ~~5~~6.~~

~~Yes (if yes, and the entity is not a private foundation, complete Form NHCT-12, Schedule C.)~~

~~No~~

~~4.5.~~ Does the entity file an accounting with the New Hampshire Circuit Court—Probate Division?

~~Yes~~ → ~~Submit the accounting filed with the Probate Division.~~

~~No~~ → ~~Go to Question ~~5~~6.~~

~~5.6.~~ Does the entity issue/offer Charitable Gift Annuities to New Hampshire citizens?

~~Yes~~ → ~~Submit Schedule D.~~

~~No~~ → ~~Go to Question 5.~~

~~6.7.~~ Is this the entity's final report (*i.e., is your entity dissolving, withdrawing from registration*)?

~~Yes~~ → ~~Submit Schedule E.~~

~~No~~ → ~~Go to Question 5.~~

~~7.8.~~ All charitable trusts are required to submit a governing board list. (complete ~~Form NHCT-12~~, Schedule B)

FINANCIAL REPORT

A. Employer Identification Number _____

B. IRS Federal Tax Exemption Status **select one*

- 501 (c)(3)
- 501 (c) (_____)
- Not tax exempt

Check Here if: 1023 or 1023-EZ application is pending review with the IRS

Check Here If: Part of IRS group tax exemption

If part of an IRS group tax exemption, state the name of the central organization:

Part I: Statement of Program Service Accomplishments

C. Describe the entity’s primary charitable purpose.:

(If the entity is a New Hampshire corporation, it must have one or more specific charitable purposes, which must be reflected in the organization’s Articles of Agreement.)

C.D. Describe briefly, for each of the entity’s largest programs (measured by expenses); **and** the services provided **and the number of persons benefited** (the program expense amounts must also be included within the expense category in Part II, lines F8 through F16):

Description of Program	Program Expenses

Part II: Revenue and Expenses

E. Revenue

- | | |
|--|-----------------|
| 1. Donations and grants received (not fundraising events) | \$ _____ |
| 2. Program service revenue (received in exchange for services) | \$ _____ |
| 3. Membership fees | \$ _____ |
| 4. Interest and dividends | \$ _____ |
| 5. Gross receipts from special fundraising events and activities | \$ _____ |
| 6. Other revenue | \$ _____ |
| 7. Total revenue (add lines 1 through 6) | \$ _____ |

F. Expenses

- | | |
|---|-----------------|
| 8. Cash and benefit amounts paid to unrelated persons or groups | \$ _____ |
| 9. Cash and benefit amounts paid to or for directors or members | \$ _____ |
| 10. Compensation of officers, directors, and key employees | \$ _____ |
| 11. Other salaries and wages | \$ _____ |
| 12. Payroll taxes and employee benefits | \$ _____ |
| 13. Professional fees and other payments to independent contractors | \$ _____ |
| 14. Occupancy, rent, utilities, and insurance | \$ _____ |
| 15. Printing, publications, postage, office supplies, and IT | \$ _____ |
| 16. Other expenses | \$ _____ |
| 17. Total expenses (add lines 8 through 16) | \$ _____ |

G. Net income (or loss) (subtract line 17 from line 7)	\$ _____
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Part III: Balance Sheet

H. Assets		
1. Cash, savings <u>and checking accounts</u> , investments	_____	\$ _____
2. Real estate less any depreciation		\$ _____
3. Other property and equipment less any depreciation		\$ _____
4. Pledges, grants, accounts receivable		\$ _____
5. Other assets		\$ _____
6. Total assets (add lines 1 through 5)		\$ _____

I. Liabilities		
7. Accounts payable		\$ _____
8. Loans, grants payable		\$ _____
9. Other Liabilities		\$ _____
10. Total liabilities (add lines 7 through 9)		\$ _____

J. Fund Balance/Net worth (subtract line 10 from line 6)	\$ _____
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K. Amount of fund balance that is donor-restricted	\$ _____
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L. Fund balance/net worth at prior year end (prior year's Line J)	\$ _____
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M. Change in fund balance (subtract line L from line J)	\$ _____
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N. Variance (subtract line M from line G)	\$ _____
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O. If line N is not \$0, explain reason for variance.

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Part IV: Other Information

~~Q. Did the entity experience any significant thefts, embezzlements, or other diversions of assets during the reporting period?~~

~~Yes No~~

~~If yes, please explain:~~

FORM NHCT-12: SCHEDULE B

GOVERNING BOARD LIST¹

Entity Name: _____ Year-end: _____

For entities based in New Hampshire, provide all the information set forth in the chart below.

For entities not based in New Hampshire, complete the names and titles of the members of the governing board on this Schedule B, or submit a board list containing the names and titles of the governing board.

Name	Title	Home Address	Daytime Telephone Number	Email Address	Av. Hours per week devoted to position	Compensation and benefits paid ² (enter 0 if none)

¹ The entity is permitted to submit its own spreadsheet in lieu of Form NHCT-12: Schedule B, as long as the spreadsheet contains the information requested herein.

² Include any compensation paid by the entity to the individual, whether as a board member, employee, or independent contractor. Do not include amounts the entity pays for reimbursement of reasonable expenses as a director, officer, or trustee.

CONFLICT OF INTEREST AND GOVERNANCE REPORT

Required for all New Hampshire-based charitable entities, except those that file an IRS Form 990-PF.

1. Has there been a change made to the entity’s conflict of interest and/or pecuniary benefit transaction policies this year?

- Yes No *(If yes, attach the new policy)*

2. Did any officer, director, trustee, or member of his/her immediate family, or his/her employer/business (hereinafter an “interested person”) obtain a pecuniary benefit (see RSA 7:19-a) from the entity in the last year?

- Yes No

3. Did the entity make a real estate transaction with or occupy real estate owned or rented by an interested person?

- Yes No

4. Was an advance or payment made on a loan to or from an interested person?

- Yes No

5. For every “yes” answer to questions 2, 3, and 4, provide the following:

Name/Relationship of Interested Person	Name or Director/Officer/Trustee	Description of Transaction (i.e., car sale, salary, etc.)	Amount

6. Did any of the pecuniary benefit transactions listed in No. 5 above amount to \$5,000 or more in the aggregate during the fiscal year?

- Yes No

If yes, submit each of the following to the Charitable Trusts Unit:

- Notice/letter sent to the Charitable Trusts Unit
- Newspaper notice
- Board meeting minutes approving the transaction

NOTE: *The Director of Charitable Trusts may request copies of additional documentation relating to any pecuniary benefit transaction, pursuant to RSA 7:24.*

7. Has the organization amended its formation documents (articles of agreement, declaration of trust, constitution) or its bylaws within the reporting period?

Yes No *(If yes, submit a copy of the updated documents)*

8. How many times did the Board of Directors meet during the reporting period?

0 Times 1 Time 2 Times
 3 Times 4 Times More than 4 times

9. Did the entity use a professional solicitor, fundraising counsel, or commercial co-venturer to solicit contributions on the entity’s behalf during the reporting period?

Yes No *(If yes, list their name(s) and address(es))*

Name of Professional Fund Raiser or Commercial Co-Venture	Address

10. Was the entity the subject of any fine, penalty or adverse judgment?

Yes No *(If yes, attach a copy of the document(s) related to the fine, penalty or adverse judgment)*

11. Is the entity a “fiscal sponsor” for another organization?

Yes No *(If yes, list the name and address of each organization)*

Name	Address		
	City	State	Zip

12. ~~Q.~~ Did the entity experience any significant thefts, embezzlements, or other diversions of assets during the reporting period?

Yes No

If yes, please explain:

CHARITABLE GIFT ANNUITY CERTIFICATION

Required for all charitable entities that issue charitable gift annuities in New Hampshire

1. The person signing Form NHCT-12 on behalf of this entity certifies that the organization has entered into one or more charitable gift annuity agreements in New Hampshire and that each such agreement is and shall be a qualified charitable gift annuity (as defined in NH RSA 403-E-1, V) in that on the date of the annuity agreement, it: *(check each of the following to certify)*

- Has a minimum of \$300,000 in unrestricted cash, cash equivalents, or publicly traded securities, exclusive of the assets funding the annuity agreement;
- Has been in continuous operation for at least 3 years or is a successor or affiliate of a charitable entity that has been in continuous operation for at least 3 years;
- Issues charitable gift annuities with payout ratios no greater than recommended by the American Council on Gift Annuities at the time of issuance;
- Retains 100 percent of the contribution made in exchange for each charitable gift annuity, increased by earnings on the contribution and decreased by annuity payments and expenses properly allocated to the annuity, until the annuity is terminated; and
- Invests contributions made in exchange for charitable gift annuities solely in conformance with article 9 of RSA 564-B, general standards of prudent investment.

2. Check the applicable box:

- Initial notification; or
- Annual recertification

FORM NHCT-12: SCHEDULE E

Year-end: _____

WITHDRAWAL REPORT

Complete for any entity that is withdrawing its registration with the Charitable Trusts Unit.

1. Reason for withdrawal (check only one and attach requested documentation):

Reason for Dissolution	Attachment Required
A. <input type="checkbox"/> Dissolution of NH nonprofit corporation	NH Secretary of State Form NP-5
B. <input type="checkbox"/> Merger of NH nonprofit corporation	The plan of merger filed with the Secretary of State, pursuant to RSA 292:7
C. <input type="checkbox"/> Express trust termination	Document reflecting termination
D. <input type="checkbox"/> Dissolution of unincorporated association	Minutes of the board meeting at which the vote to dissolve was approved
E. <input type="checkbox"/> Cessation of charitable activities (only for non-§501(c)(3) organizations)	Minutes of board meeting at which the vote to cease charitable activities was approved
F. <input type="checkbox"/> Withdrawal from NH of foreign nonprofit corporation	NH Secretary of State Form FNP-5 (if not filed with NH Secretary of State, attach dissolution document filed in your state)

2. Charitable assets (by type and value)

Charitable Asset	Asset Value

3. Distribution of assets (not required if box 1F is checked above)

Recipient Entity – name	Recipient Entity – contact name/title	Recipient Entity – email address	Recipient Entity – phone number	Recipient Entity – mailing address	Federal Tax ID number	Recipient Entity – federal tax status	Date of distribution

CERTIFICATION

The certification must be signed by the ~~president~~ presiding officer or treasurer of the governing board or a trustee of an express trust. This form may be signed by the executive director or other paid employee of the charitable organization only if the entity is not New Hampshire-based.

I hereby certify that the information in this report is true and correct to the best of my knowledge and belief subject to penalty of making unsworn, false statements under RSA 641:3 and RSA 641:8.

Signature

Date

Print Name of Signatory

Title