

**NEW HAMPSHIRE ATTORNEY GENERAL'S OFFICE**  
**CHARITABLE TRUSTS UNIT**

**ADVISORY TO CHARITIES CONCERNING COVID-19**

In light of the Governor's March 13, 2020 Executive Order 2020-04 declaring a state of emergency concerning Coronavirus COVID-19, as well as similar orders issued by governors around the country, the Charitable Trusts Unit provides the following advisory to charitable organizations operating in New Hampshire.

**Meetings of New Hampshire Charitable Organizations**

Bylaws that Permit Electronic/Telephonic Meetings: If the bylaws of a charitable organization permit the board of directors to conduct business by electronic or telephonic meetings, then that organization may apply those provisions to conduct meetings remotely.

Bylaws that Do Not Mention Electronic/Telephonic Meetings: If the bylaws of a charitable organization contemplate face-to-face meetings, but do not contain language explicitly prohibiting electronic or telephonic meetings, the Charitable Trusts Unit will take no action against a board of directors for using electronic or telephonic means to conduct business, so long as the organization later ratifies any action taken at a subsequent live meeting.

Bylaws that Require Meetings Open to Members or the Public: With very few exceptions, New Hampshire statutes do not require board of director meetings to be open either to members or to the general public. If the bylaws of an organization call for board of director meetings to be open to members or the general public, the Charitable Trusts Unit will take no action against a board of directors for using electronic or telephonic means to conduct business, so long as it makes arrangements for members or for the public to view or listen contemporaneously to the proceedings.

If the bylaws of a charitable organization contemplate annual meetings open either to members or to the general public, the Charitable Trusts Unit will take no action against a board of directors for adopting a resolution to delay the date of the annual meeting until the emergency declaration has expired.

**Reports to Charitable Trusts Unit**

Original Signatures: Some New Hampshire and out-of-state charitable organizations report difficulty obtaining or mailing original signatures from the president or treasurer on annual reports due to be filed with the Charitable Trusts Unit. The same difficulty may apply to paid solicitor and fund raising counsel documents. The Charitable Trusts Unit will take no action against a board of directors for filing an annual report or other required document with a photocopied or scanned signature. Similarly, the Charitable Trusts Unit will take no action against a board of directors for filing an annual report or other required document with the

photocopied or scanned signature of a notary public, even if the notary public remotely took the oath of the signatory. See, Governor's Emergency Order #11 Pursuant to Executive Order 2020-04 with respect to remote online notarization.

Annual Report Extensions: Charitable organizations already have the ability to receive a six month extension to file annual reports by filing with the Charitable Trusts Unit both an extension form (available from the Charitable Trusts Unit website) and the annual report fee. The Charitable Trusts Unit will take no action against the board of directors if an organization is unable to deliver its extension request or annual report by mail, and instead delivers it electronically to [charitabletrusts2@doj.nh.gov](mailto:charitabletrusts2@doj.nh.gov). If necessary, the annual report fee may be mailed separately from the extension request (or annual report), but it must be submitted as soon as possible, along with the original extension request (or annual report). Unfortunately, the Charitable Trusts Unit is not yet equipped to accept merchant card or ACH payments.

For organizations that have already received a six month extension to file annual reports, and that have current extended filing deadlines of April, May or June 15, the Charitable Trusts Unit will grant requests for further extension to July 15. This further extension is consistent with Internal Revenue Service Notice 2020-23, which extends IRS Form 990 series filing deadlines to July 15. Accordingly, for organizations that have already received a six month extension from the Charitable Trusts Unit expiring on April, May or June 15, and wish to obtain a further extension to July 15, please send an email message to [charitabletrusts2@doj.nh.gov](mailto:charitabletrusts2@doj.nh.gov). Include the organization's name and NH Registration number in the body of the message, and include the words "Further Extension Request" in the message heading.

Other Extensions: Pursuant to Governor's Emergency Order #29 Pursuant to Executive Order 2020-04, certain extensions have been ordered for deadlines pertaining to paid solicitors and fundraising counsel.

Also pursuant to Emergency Order #29, certain extensions have been ordered for deadlines concerning the review of health care organization transactions subject to the provisions of RSA 7:19-b.

### **Advisory Effective Dates**

This advisory will apply only for the duration of the emergency. Charitable organizations that do not include in their bylaws provisions for telephonic or electronic meetings should consider exploring whether to amend their bylaws to accommodate remote meetings.

Updated April 13, 2020