

Updated February 18, 2021

NEW HAMPSHIRE ATTORNEY GENERAL'S OFFICE

CHARITABLE TRUSTS UNIT

ADVISORY TO CHARITIES CONCERNING COVID-19

In light of Governor Sununu's executive orders declaring a state of emergency as a result of the COVID-19 pandemic, the Charitable Trusts Unit provides the following advisory to charitable organizations operating in New Hampshire.

Meetings of New Hampshire Charitable Organizations

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

Bylaws that Do Not Mention Electronic/Telephonic Board Meetings: If the bylaws of a charitable organization contemplate face-to-face meetings but do not contain language explicitly prohibiting electronic or telephonic board of director 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 that Board Meetings Be Open to Members or the General 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.

Annual and Membership Meetings: The Charitable Trusts Unit will take no action against a board of directors for using electronic or telephonic means to conduct the organization's annual or membership meeting, so long as notice is given in accordance with the bylaws. If the organization uses an electronic videoconference tool (such as Zoom, WebEx, etc.), that platform should also allow an option for participation by telephone only. Those required to receive notice of the meeting should also receive with that notice a link to any videoconference (with any password) as well as the dial-in number. During the meeting, participants should be able to communicate contemporaneously with each other. There should be a person appointed to moderate the discussion to maintain order.

Registration and Reports to the Charitable Trusts Unit

The Charitable Trusts Unit will no longer accept emailed pdf copies of applications for registration, annual reports, or annual report extension requests. That accommodation instituted for the state of emergency is no longer needed, since electronic filing of those forms is now available.

Registration and Reporting Forms: Applications for Registration (NHCT-11) and Annual Report Forms (NHCT-12) may be filed electronically. Links to the forms are available on our [All Forms page](#). Please note that the forms will not be accepted without electronic payment of the filing fee, unless the report fee was paid with an extension request.

Authorization for Third Party Filers (NHCT-50): An authorization form is available for third parties so that they may submit Applications for Registration (NHCT-11) or Annual Report Forms (NHCT-12) on behalf of charitable organizations. The authorization form may be found [here](#) and on our [All Forms page](#).

Annual Report Extensions: The Application for an Extension of Time to file Annual Report (NHCT-14) may be filed online. The link to the form is available on our [All Forms page](#). Please note that the form will not be accepted without electronic payment of the filing fee.

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.

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