

<b>Form NHCT-12</b> New Hampshire Annual Report Charitable Organizations and Trusts	<b>Mail to:</b> NH Attorney General Charitable Trusts Unit 33 Capitol Street Concord, NH 03301-6397	<b>For year end date:</b>
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Include and check off the following if required - *all organizations and trusts*:

<input type="checkbox"/> \$75 filing fee or <input type="checkbox"/> Fee previously paid with extension request	
<input type="checkbox"/> Financial report: <i>either</i> <input type="checkbox"/> Schedule A or <input type="checkbox"/> IRS Form 990 or <input type="checkbox"/> IRS Form 990-EZ or <input type="checkbox"/> IRS Form 990-PF	
<input type="checkbox"/> Probate account (if probate trust)	
<input type="checkbox"/> Governing board list: Schedule B	<input type="checkbox"/> Withdrawal report: Schedule E (if final report)
<input type="checkbox"/> Charitable gift annuity certification: Schedule D (if any annuities issued)	

Also, include and check off the following if required - *for organizations based in NH*:

<input type="checkbox"/> Conflict of interest/governance report: Schedule C (not required for Form 990-PF filers)
<input type="checkbox"/> If revenue exceeds \$500,000, GAAP financial statement
OR
<input type="checkbox"/> If revenue exceeds \$1 million, audited financial statement (neither is required for Form 990-PF filers)

----- Name of organization or trust	----- NH Charitable Trust Registration No.
----- Mailing Address	<input type="checkbox"/> Check if new name or address
----- City, State Zip	----- Website address
Name and title of annual report contact: -----	
Contact email address: ----- Telephone: -----	

**CERTIFICATION**

Under penalty of perjury (RSA 641:1-3), I declare that I have examined this Annual Report, including all schedules, and to the best of my knowledge, it is true and complete.

----- <b>Date</b>	----- <b>Signature</b>
----- Title (president, treasurer, or trustee of express trust, NOT executive director)	----- Name (Print or Type)

Signed and sworn/affirmed before me this date by the above-named person.

My Commission Expires: [Seal]	----- Notary Public
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**FINANCIAL REPORT**

(Note: Filers of IRS Form 990, 990-EZ or 990-PF submit that form instead of Schedule A)

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A. Employer identification number (EIN) \_\_\_\_\_

B. Federal tax exempt status (check one):  501(c)(3)  501(c)(\_) (insert number)  Not tax exempt  
 Check here if IRS Form 1023 or 1023-EZ application is pending  
 Check here if part of IRS group tax exemption. Name of central organization: \_\_\_\_\_

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**Part I Statement of Program Service Accomplishments**

C. Describe the organization's primary charitable purpose: \_\_\_\_\_  
\_\_\_\_\_

D. Describe briefly, for each of the organization's largest programs (measured by expenses), the services provided, the number of persons benefited, and other information:

1.	_____
	_____
2.	_____
	_____
3.	_____
	_____

Program Expenses	
1.	_____
2.	_____
3.	_____

**Part II Revenue and Expenses**

E. Revenue

- |   |          |
|---|----------|
| 1. Donations and grants received (not fundraising events)         | \$ _____ |
| 2. Program service revenue (received from those getting 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, & key employees            | \$ _____ |
| 11. Other salaries & wages  | \$ _____ |
| 12. Payroll taxes & employee benefits                               | \$ _____ |
| 13. Professional fees and other payments to independent contractors | \$ _____ |
| 14. Occupancy, rent, utilities, insurance                           | \$ _____ |
| 15. Printing, publications, postage, office supplies, IT            | \$ _____ |
| 16. Other expenses  | \$ _____ |

**17. Total expenses (add lines 8 through 16)** \$ \_\_\_\_\_

**G. Net income (net loss) (subtract line 17 from line 7):** \$ \_\_\_\_\_

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**Part III Balance Sheet**

H. Assets

- 1. Cash, savings, 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)** \$ \_\_\_\_\_
- K. Amount of fund balance that are donor restricted funds \$ \_\_\_\_\_
- L. Fund Balance/Net worth at prior year end (prior year's Line J) \$ \_\_\_\_\_

M. Subtract Line J from Line L

N. Explain reason for change in fund balance (Line M):

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**Part IV Other information**

O. Did the organization experience any significant thefts, embezzlements, or other diversions of assets during the reporting period? \_\_ Yes \_\_No. If yes, explain:

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**GOVERNING BOARD LIST<sup>1</sup>**

All organizations are required to submit to a list of governing board members.

For organizations based in New Hampshire, provide all of the information set forth in the chart below. Note: boards of directors of nonprofit corporations formed in New Hampshire (RSA Ch. 292) must consist of at least five persons unrelated by blood or marriage. RSA 292:6-a. This requirement does not apply to IRS Form 990-PF filers.

For organizations not based in New Hampshire, it is acceptable to submit (in lieu of the following chart) a copy of the board list appearing at IRS Form 990, Part VII or Form 990-EZ, Part IV or Form 990-PF, Part VIII.

Name	Position held	Home address	Daytime phone	Email address	Av. Hours per week devoted to position	Compensation and benefits paid (enter 0 if none)

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<sup>1</sup> Please note that the organization is permitted to submit its own spreadsheet in lieu of Schedule B, as long as the spreadsheet contains the information requested in Schedule B. For New Hampshire-based organizations and trusts, the Charitable Trusts Unit requires the home addresses, telephone numbers, and email addresses of board members so that the Unit can contact the board members individually, if needed, apart from management. The personal contact information is not subject to public disclosure.

**CONFLICT OF INTEREST AND GOVERNANCE REPORT**

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

1. Has there been a change made to the organization’s conflict of interest policy?  
 Yes\_\_\_\_\_ No\_\_\_\_\_ (If yes, attach 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 organization in the last year? Yes\_\_\_\_\_ No\_\_\_\_\_
3. Did the organization 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 each “yes” answer to questions 2, 3, or 4, provide the following:

Name/Relationship of <i>Interested Person</i>	Name of 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 per transaction? Yes\_\_\_\_\_ No\_\_\_\_\_
 

If yes, attach and check each of the following:  notice letter sent to this office  newspaper notice  excerpt of board meeting minutes approving transaction

**NOTE:** The Director of Charitable Trusts may request copies of additional documentation relating to any pecuniary benefit transaction. 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, attach a copy of the new documents.
8. How many times did the board of directors meet during the reporting period? \_\_\_\_\_
9. Did the organization use a professional solicitor, fundraising counsel, or commercial co-venturer to solicit contributions on the organization’s behalf during the reporting period?  
 Yes \_\_ No \_\_. If yes, list their names and addresses:

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10. Was the organization the subject of any fine, penalty, or adverse judgment? Yes \_\_ No \_\_. If yes, attach copy of document.

11. Is the organization a “fiscal agent” for another organization? Yes \_\_ No \_\_. If yes, list the name and address of each organization.

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### CHARITABLE GIFT ANNUITY CERTIFICATION

Required for all charitable organizations that issue charitable gift annuities in New Hampshire.

1. The person signing NHCT Form 12 on behalf of this organization 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 organization 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

**WITHDRAWAL REPORT**

Complete for any organization that is withdrawing its registration as a New Hampshire charitable organization or trust.

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

A <input type="checkbox"/> Dissolution of NH nonprofit corporation: attach Secretary of State Form NP-5
B <input type="checkbox"/> Merger of NH nonprofit corporation: attach minutes of the board meeting at which the vote to merge was approved
C <input type="checkbox"/> Express trust termination: attach document reflecting termination
D <input type="checkbox"/> Dissolution of unincorporated association: attach minutes of the board meeting at which the vote to dissolution was approved
E <input type="checkbox"/> Cessation of charitable activities (only for non-§501(c)(3) organizations): attach 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: attach Secretary of State Form FNP-5. If not filed with NH Secretary of State, attach dissolution document filed in your state (NOTE: <u>most recent annual report must be filed before closure</u> ).

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

Assets (by type and value): (if box 1E checked, list only organization's <i>charitable</i> assets)	
Donor restrictions on use of any assets:	
Legal name of recipient organization (Fill out one Schedule E for each recipient org if more than one)	Federal tax identification number
Mailing address	Website address
City, State, Zip	Date of distribution
Recipient organization contact name/title	Contact email address
Recipient organization federal tax status (check one) <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)(_) (insert number) <input type="checkbox"/> Not tax exempt	Contact telephone number