

ANNUAL REPORT INSTRUCTIONS – NH CHARITABLE TRUSTS UNIT

For Private Foundations: If the Internal Revenue Service classifies your organization as a private foundation (i.e. it files an IRS Form 990-PF), then submit the following:

- A completed and signed (under oath, before a notary public) original Annual Report Certificate. The appropriate trustee should sign.
- A photocopy of the Form 990PF filed with the IRS.
- A photocopy of any account required to be filed with the probate court.
- A list of trustees including names, home addresses and daytime telephone numbers.
- \$75 filing fee payable to the State of New Hampshire

For Charitable Corporations and Associations: All other charitable non-profit organizations registered with the Charitable Trusts Unit submit the following:

- A completed and signed (under oath, before a notary public) original Annual Report Certificate. Board chair or treasurer should sign. *Signature of executive director or other staff member will be rejected.*
- A photocopy of the Form 990 or Form 990EZ filed with the IRS, *if your organization files one of those forms.* Form 990N is not accepted.
- A completed Form NHCT 2A, *only if your organization does not file a Form 990 or Form 990EZ with the IRS.* **NHCT 2A forms may be downloaded from the publications web page: www.doj.nh.gov/charitable-trusts/publications.htm**
- A completed Appendix to Annual Report concerning conflicts of interest and pecuniary benefit transactions. The Appendix may be downloaded from the publications web page, above. The Appendix is not required for out-of-state based organizations.
- A list of officers/directors/trustees including names, home addresses, position held and daytime telephone numbers.
- \$75 filing fee payable to the State of New Hampshire.

Certain charitable non-profit organizations must *also* submit the following:

- Organizations with total revenues of \$500,000 to \$1 million (IRS Form 990, line 12) must file its most recent annual financial statement completed in accordance with generally accepted accounting principles. Organizations with \$1 million or more of revenues must file its most recent annual *audited* financial statement completed in accordance with generally accepted accounting principles.
- Organizations that use a professional fundraiser (either paid solicitor or fundraising counsel) must submit additional material. Detailed information and forms may be downloaded from the publications web page, above.
- Organizations that engage in charitable gaming (bingo, lucky 7 or games of chance) must submit materials *to the Racing and Charitable Gaming Commission.* RSA 287-D:5.
- Healthcare organizations must submit an annual community benefits report. Detailed information and forms may be downloaded from the publications web page, above.

- Organizations that issue charitable gift annuities must submit a certification that may be downloaded from the publications web page, above.

When and Where to File Annual Report:

- Annual reports are due 4 months and 15 days after the close of the organization’s fiscal year. *If your organization changes its fiscal year end, notify the Charitable Trusts Unit.*

Fiscal year end date	Report due date	Fiscal year end date	Report due date
January 31	June 15	July 31	December 15
February 28	July 15	August 31	January 15
March 31	August 15	September 20	February 15
April 30	September 15	October 31	March 15
May 31	October 15	November 30	April 15
June 30	November 15	December 31	May 15

- Extensions of time to file the annual report require filing of an extension form (NHCT-4) together with the \$75 annual filing fee. The NHCT-4 form may be downloaded from the publications web page, above. *Filing an IRS Form 8868 to extend the time to file a return does not extend the time to file with the Charitable Trusts Unit.*
- Mail all materials to Charitable Trusts Unit, Department of Justice, 33 Capitol St., Concord, NH 03301.

Other Information

- Newly registered organizations are not required to submit an annual report for one full year after registration. See the cover letter that accompanied the certificate of registration.
- For an acknowledgement of receipt by the Charitable Trusts Unit of an annual report, enclose a self-addressed, stamped envelope.
- Organizations with less than \$10,000 in assets *may* be eligible for a suspension of the annual report filing requirement. The application to suspend may be downloaded from the publications web page, above. To qualify, filing requirements must be current.
- Report to the Charitable Trusts Unit any changes to an organization’s name, address, articles of agreement, by-laws, or vote to dissolve. Submit copies of all relevant documents. *Filing with the Secretary of State is not notice to the Charitable Trusts Unit.*

Contact Us

- Call the Charitable Trusts Unit at 603-271-3591 or consult our web page: www.doj.nh.gov/charitable-trusts/
- Please reference the exact legal name of the organization, as well as the registration number, if possible, since charities sometimes have similar names.

Charitable organizations do important work in New Hampshire. Do not put your organization’s reputation and its resources at risk. Failing to file annual reports in a timely manner may lead to an investigation, and could then result in litigation and the imposition of fines and penalties.

Office of the New Hampshire Attorney General - Charitable Trusts Unit
33 Capitol Street, Concord, NH 03301-6397

ANNUAL REPORT CERTIFICATE

DON'T FORGET TO ATTACH:

NH APPENDIX (conflicts of interest) FILING FEE (\$75) DIRECTOR LIST (name, street address, telephone)

One of the following: NHCT-2A IRS Form 990 990-EZ or 990-PF.
 probate account (for testamentary trusts)

Are your revenues over **\$500,000**? If **yes**, include GAAP financial statement plus 990 (not for 990-PFs)
Are your revenues over **\$1,000,000**? If **yes**, include audited financial statement plus 990 (not for 990-PFs)

ANNUAL FILING FEE: \$75.00 Make check payable to: State of New Hampshire

Organization Name

Fiscal Year End

In Care of

NH Registration #

Address

City

State

Zip

Under the penalties of perjury (RSA 641:1-3), I declare that I have examined this annual report, including all attachments, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of
PRESIDENT, TREASURER OR TRUSTEE

Date

(Print or Type) Name of Officer/Trustee

Title

THE SIGNATURE OF THE EXECUTIVE DIRECTOR IS NOT ACCEPTABLE. (If the organization does not have the office of "President" or "Treasurer", attach an explanation of the signer's authority)

STATE OF _____
COUNTY OF _____

Signed and sworn to (or affirmed) before me on the ____ day of _____, 20____ by the above-named officer or trustee.

My Commission Expires:
[Seal]

Notary Public

OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
CHARITABLE TRUSTS UNIT
33 Capitol Street
Concord, NH 03301-6397

Register of Charitable Trusts

Form NHCT-2A

ANNUAL REPORT

For the calendar year _____
and ending _____

or fiscal year beginning _____
Registration number _____

NAME OF ORGANIZATION: _____

ADDRESS: _____

Please make name/address corrections here:

A) Employer or Federal ID Number: _____

D) Tax exempt under section 501 (c) (): check here if application for exemption is pending ()

G) Group return filed for affiliates? Yes _____ No _____

 Separate return filed by group affiliate? Yes _____ No _____

PART I STATEMENT OF SUPPORT, REVENUE, AND EXPENSES AND CHANGES IN FUND BALANCES:

Support and Revenue

1) Contributions, gifts, grants \$ _____

2) Program service revenue (see part V). _____

3) Membership dues and assessments. _____

4) Interest on savings and cash investments. _____

5) Dividends and interest from securities. _____

9) Special fundraising events and activities

 (Attach schedule, see instructions #6)

 a) Gross revenue. \$ _____

 b) Minus: direct expenses. _____

 c) Net income (line 9a minus line 9b). _____

11) Other revenue (see part V). _____

12) Total revenue (add lines 1,2,3,4,5,9(c) and 11. _____

Expenses

13) Program services (program service charities only) (see Part III). _____

14) Management and general (see line 44). _____

17) Total expenses (add lines 13 and 14). _____

Fund Balances Lines 18 Through 21 Must Be Completed

18) Excess (deficit) for the year (line 12 minus line 17). _____

19) Fund balances or net worth at the beginning of the year..(see line 75). _____

20) Other changes in net assets or fund balance. _____

 (ATTACH EXPLANATION)

21) Fund balances or net worth at end of year (add lines 18 and 19)(see also line 75) _____

Organization Name: _____

PART II STATEMENT OF FUNCTIONAL EXPENSES

- 22) Grants and allocations (ATTACH SCHEDULE)..... _____
- 23) Specific assistance to individuals..... _____
- 24) Benefits paid to or for members..... _____
- 25) Compensation of officers, directors, etc..... _____
- 26) Other salaries and wages..... _____
- 27) Pension plan contributions..... _____
- 28) Other employee benefits..... _____
- 29) Payroll taxes..... _____
- 30) Professional fundraising fees..... _____
- 31) Accounting fees..... _____
- 32) Legal fees..... _____
- 33) Supplies..... _____
- 34) Telephone..... _____
- 35) Postage and shipping..... _____
- 36) Occupancy..... _____
- 37) Equipment rental and maintenance..... _____
- 38) Printing and publications..... _____
- 39) Travel..... _____
- 40) Conferences, conventions, meetings..... _____
- 41) Interest..... _____
- 42) Depreciation (attach schedule)..... _____
- 43) Other expenses (itemized):
 - a) _____
 - b) _____
 - c) _____
 - d) _____
 - e) _____
- 44) Total functional expenses (enter on line 14)..... _____

Organization Name: _____

PART III STATEMENT OF PROGRAM SERVICES RENDERED (program service charities only)

DESCRIPTION	EXPENSES
a) _____ _____ _____	\$ _____
b) _____ _____ _____	\$ _____
c) _____ _____ _____	\$ _____
TOTAL - MUST EQUAL LINE 13	\$ _____

Organization Name: _____

PART IV OFFICERS AND DIRECTORS

List ALL Officers, Directors and Trustees. Boards of Directors of voluntary corporations MUST have at least five (5) members who are not related by blood or marriage.

Name _____
Home Address _____

Position Held _____
Daytime Phone _____

Name _____
Home Address _____

Position Held _____
Daytime Phone _____

Name _____
Home Address _____

Position Held _____
Daytime Phone _____

Name _____
Home Address _____

Position Held _____
Daytime Phone _____

Name _____
Home Address _____

Position Held _____
Daytime Phone _____

Attach sheet if additional space is required.

Organization Name: _____

PART V PROGRAM SERVICE REVENUE AND OTHER REVENUE (State nature)
(Program service charities only)

	<u>Program Service</u>	<u>Other</u>
a) _____	_____	_____
b) _____	_____	_____
c) _____	_____	_____
d) _____	_____	_____

PART VI BALANCE SHEETS

	<u>Beginning of Year</u>	<u>End of Year</u>
Assets		
45) Cash - non interest bearing	_____	_____
46) Savings and cash investments	_____	_____
47) Accounts receivable	_____	_____
48) Pledges receivable	_____	_____
49) Grants receivable	_____	_____
50) Receivables due from Officers, Directors, etc.	_____	_____
51) Other notes and loans receivable	_____	_____
52) Inventories for sale or use	_____	_____
53) Prepaid	_____	_____
54) Investments - securities	_____	_____
55) Investments - real estate	_____	_____
56) Investments - other	_____	_____
58) Other assets	_____	_____
59) Total assets (add lines 45 through 58)	_____	_____
Liabilities		
60) Accounts payable	_____	_____
61) Grants payable	_____	_____
63) Loans from officers, directors, etc.	_____	_____
64) Mortgages/notes payable	_____	_____
65) Other liabilities	_____	_____
66) Total liabilities (add lines 60 through 65)	_____	_____
Fund Balances or Net Worth <u>Line 75 Must Be Completed</u>		
75) Net worth (assets, line 59, minus liabilities, line 66)	_____	_____

**NOTE: PLEASE BE SURE TO SIGN THE ANNUAL REPORT CERTIFICATE BEFORE
A NOTARY PUBLIC AND RETURN THE CERTIFICATE AND REPORT TO:**

Office of the Attorney General, Charitable Trusts Unit, 33 Capitol St., Concord, NH 03301-6397

**FAILURE TO FILE ANNUAL FINANCIAL REPORTS WITH THE DEPARTMENT OF JUSTICE IN A
TIMELY MANNER MAY RESULT IN COURT ACTION AND THE IMPOSITION OF CIVIL PENALTIES
OF UP TO \$10,000.00 FOR EACH VIOLATION (RSA 7:28-f II (d))**

**OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
CHARITABLE TRUSTS UNIT
33 Capitol Street, Concord, NH 03301-6397**

**MUST BE COMPLETED
AND ATTACHED TO FILING**

APPENDIX TO ANNUAL REPORT

Name of Organization: _____

1. Is there currently a conflict of interest policy in effect? Yes_____ No_____

A Conflict of Interest Policy is required by law. (see RSA 7:19, II)

If No, please provide explanation for not adopting a Conflict of Interest Policy (attach extra pages if necessary): _____

2. Did any officer, Director, Trustee, or member of his/her immediate family obtain a pecuniary benefit from the organization in the last year other than reasonable compensation for services of an executive director, or expenses incurred in connection with his/her official duties? (see RSA 7:19-a) Yes_____

No_____

If Yes, complete the following:

A. Was any real estate transaction involved? Yes_____ No_____

B. Was a loan made to any director, officer or trustee? Yes_____ No_____

C. Was a pecuniary benefit paid in excess of \$500? Yes_____ No_____

If Yes, attach copy of Meeting Minutes.

D. Was a pecuniary benefit paid in excess of \$5,000? Yes_____ No_____

If Yes, attach a copy of each of the following:

- * Public Notice made pursuant to RSA 7:19-a, II (d)
- * Meeting Minutes
- * Employment Contract

E. Provide a **list** of each pecuniary benefit transaction involving a director, officer, trustee or member of their immediate family. Include name(s) of recipient(s) and amount(s) of benefit(s) as required under RSA 7:19-a, II (c) and RSA 7:28 (attach extra pages if necessary).

Name of Recipient:_____ Nature & Amount of Benefit:_____

Name of Recipient:_____ Nature & Amount of Benefit:_____

NOTE: The Director of Charitable Trusts may request **copies** of all contracts, payment records, vouchers and financial records or documents involving a director, officer, trustee or member of the immediate family as authorized under RSA 7:24.

OFFICE OF THE NEW HAMPSHIRE ATTORNEY GENERAL
CHARITABLE TRUSTS UNIT
33 Capitol Street, Concord, NH 03301-6397

NHCT-4

APPLICATION FOR EXTENSION OF TIME TO FILE ANNUAL REPORT WITH CHARITABLE TRUSTS UNIT

This application for extension of time must be received on or before due date of annual filing in order to be accepted. IRS form 2758 is not acceptable for this purpose.

OFFICIAL NAME OF ORGANIZATION: _____
CURRENT ADDRESS: _____

Is this a change of address? YES _____ NO _____

COMPLETE THE FOLLOWING

I REQUEST AN EXTENSION OF TIME UNTIL: _____
(only 1 request per report)
DATE OF FISCAL YEAR END: _____
REGISTRATION # OF CHARITY: _____
(obtain from mailing label)
REASON FOR EXTENSION: _____

ONLY ONE REQUEST GRANTED PER REPORT. REQUEST MAXIMUM AMOUNT OF TIME REQUIRED.
\$75 ANNUAL FILING FEE MUST ACCOMPANY REQUEST.

If you do not hear from this Unit WITHIN 21 DAYS you may assume that this request has been granted. YOU WILL HEAR FROM THIS OFFICE ONLY IF THE REQUEST IS DENIED.

Date: _____

By: _____

Title: _____

Phone: _____

FAILURE TO FILE ANNUAL REPORTS WITH THE ATTORNEY GENERAL IN A TIMELY MANNER MAY RESULT IN COURT ACTION AND THE IMPOSITION OF CIVIL PENALTIES OF UP TO \$10,000 PER VIOLATION (RSA 7:28-f II(d)).

**CERTIFICATION REQUIRED BY CHARITABLE ORGANIZATIONS
THAT ISSUE CHARITABLE GIFT ANNUITIES**

(Must be signed by an officer or director)

If you are a charitable organization that issues charitable gift annuities pursuant to RSA Ch. 403-E, and **you have not previously filed a notification** with the Director of Charitable Trusts, please complete the following:

1. I am the _____ (title) of the _____
_____ (name of organization).

2. I certify that this organization is a charitable organization, and that the annuities issued by the organization are limited to qualified charitable gift annuities as defined in RSA 403-E:1, V.

Date: _____

(Print name): _____

If you are a charitable organization that issues charitable gift annuities pursuant to RSA Ch. 403-E, and **you have filed an initial notification** with the Director of Charitable Trusts, you must recertify pursuant to RSA 403-E:3, II(b) by completing the following:

1. I am the _____ (title) of the _____
_____ (name of organization).

2. I certify that the annuities issued by this organization shall be limited to qualified charitable gift annuities as defined in RSA 403-E:1, V.

Date: _____

(Print name): _____