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) should be aware that those professional fundraisers 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 it fiscal year end, notify the Charitable Trusts Unit.

<table>
<thead>
<tr>
<th>Fiscal year end date</th>
<th>Report due date</th>
<th>Fiscal year end date</th>
<th>Report due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 31</td>
<td>June 15</td>
<td>July 31</td>
<td>December 15</td>
</tr>
<tr>
<td>February 28</td>
<td>July 15</td>
<td>August 31</td>
<td>January 15</td>
</tr>
<tr>
<td>March 31</td>
<td>August 15</td>
<td>September 20</td>
<td>February 15</td>
</tr>
<tr>
<td>April 30</td>
<td>September 15</td>
<td>October 31</td>
<td>March 15</td>
</tr>
<tr>
<td>May 31</td>
<td>October 15</td>
<td>November 30</td>
<td>April 15</td>
</tr>
<tr>
<td>June 30</td>
<td>November 15</td>
<td>December 31</td>
<td>May 15</td>
</tr>
</tbody>
</table>

• 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.
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    Date
PRESIDENT, TREASURER OR TRUSTEE

________________________________________            __________________________________
(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:                    Notary Public
[Seal]
Register of Charitable Trusts

**ANNUAL REPORT**

For the calendar year__________ or fiscal year beginning_____________________
and ending___________________________ 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**

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 l8 and l9)(see also line 75)_________________
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)

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>$ ________</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td>$ ________</td>
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<tr>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td>$ ________</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL - MUST EQUAL LINE 13**

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

<table>
<thead>
<tr>
<th></th>
<th>Program Service</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PART VI  BALANCE SHEETS

<table>
<thead>
<tr>
<th>Assets</th>
<th>Beginning of Year</th>
<th>End of Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>45) Cash - non interest bearing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46) Savings and cash investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>47) Accounts receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48) Pledges receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49) Grants receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50) Receivables due from Officers, Directors, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>51) Other notes and loans receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52) Inventories for sale or use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>53) Prepaid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>54) Investments - securities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55) Investments - real estate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56) Investments - other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>58) Other assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>59) Total assets (add lines 45 through 58)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 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  

Line 75 Must Be Completed

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))
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_____

   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.

Amended 3/15/2013
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): ________________________________