

**Adopt Jus 400 to read as follows:**

CHAPTER Jus 400 CHARITABLE TRUSTS

Statutory Authority: RSA 7:22

PART Jus 401 DEFINITIONS

Jus 401.01 “Authorized agent” means a person or entity authorized to electronically file documents with the charitable trusts unit on behalf of a charitable trust, fundraising counsel, or paid solicitor as a result of filing with the charitable trusts unit a completed form NHCT-50 “Authorization for Electronic Filing by Agent,” March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 401.02 “Charitable gift annuity” means “charitable gift annuity” as defined in RSA 403-E:1, II.

Jus 401.03 “Charitable lead annuity trust” means an irrevocable trust that distributes payments each year to a charitable beneficiary or beneficiaries for a fixed term of years or during the grantor’s lifetime, and after the term ends, distributes the remaining assets to the grantor or the grantor’s descendants.

Jus 401.04 “Charitable organization” means “charitable organization” as defined in RSA 7:21, II (b).

Jus 401.05 “Charitable purpose” means an intention or mission that is benevolent, philanthropic, patriotic, educational, humane, recreational, scientific, public health, environmental conservation, civic, or otherwise beneficial to the public interest. The term includes any purposes that could qualify for a determination of tax exempt status pursuant to 26 U.S.C. § 501(c)(3) of the Internal Revenue Code of 1954, as amended.

Jus 401.06 “Charitable remainder trust” means an irrevocable trust that distributes amounts to non-charitable beneficiaries for a specified period and thereafter distributes all or a portion of the remainder to a charitable beneficiary or beneficiaries. The term includes a charitable remainder annuity trust and a charitable remainder unitrust.

Jus 401.07 “Charitable sales promotion” means “charitable sales promotion” as defined in RSA 7:21, I.

Jus 401.08 “Charitable trust” means “charitable trust” as defined in RSA 7:21, II (a) and (b).

Jus 401.09 “Charitable trusts unit” means the office of the director of charitable trusts, New Hampshire department of justice.

Jus 401.10 “Charity care” means “charity care” as defined in RSA 7:32-d, I.

Jus 401.11 “Commercial co-venturer” means “commercial co-venturer” as defined in RSA 7:21, III.

Jus 401.12 “Community” means “community” as defined in RSA 7:32-d, II.

Jus 401.13 “Community benefits plan” means “community benefits plan” as defined in RSA 7:32-d, IV.

Jus 401.14 “Community needs” means community health care needs.

Jus 401.15 “Community needs assessment” means “community needs assessment” as described in RSA 7:32-f as the “identification and prioritization of community needs that the health care charitable trust can address directly, or in collaboration with others.”

Jus 401.16 “Director” means the director of charitable trusts, appointed pursuant to RSA 7:20.

Jus 401.17 “Donated conservation easement” means a restriction, easement, covenant, or condition in any deed conveyed as a charitable gift in whole or in part to a charitable organization or a governmental entity, which restricts or limits activities on or uses of a land or water area in order to retain or maintain such land or water area predominantly in its natural, scenic, or open condition, or in agricultural, farming, open space, or forest use, or in any other use or condition consistent with the protection of environmental quality. A restriction on land use imposed by a governmental entity upon a landowner is not a donated conservation easement if the transfer lacks any charitable intent and makes no reference to RSA 36-A:4.

Jus 401.18 “Entity” means an organization created as a corporation, express trust, or unincorporated association. The term does not include a partnership or limited liability company.

Jus 401.19 “Express trust” means a trust that is purposefully and intentionally declared in a written instrument by the creator, settlor, or testator.

Jus 401.20 “Fund raising counsel” means “fund raising counsel” as defined in RSA 7:21, V.

Jus 401.21 “Generally accepted accounting principles” means the accounting principles, standards, and procedures established by the Financial Accounting Standards Board.

Jus 401.22 “Governing documents” means the articles of agreement, bylaws, charter, constitution, trust instrument, last will and testament, or other document that sets forth the entity’s purpose and directs or rules the operations of the entity.

Jus 401.23 “Health care charitable trust” means “health care charitable trust” as defined in RSA 7:32-d, V.

Jus 401.24 “New Hampshire-based” means:

- (a) An entity created under the laws of New Hampshire; or
- (b) An entity created or formed outside of New Hampshire that has its principal place of operations in New Hampshire.

Jus 401.25 “Paid solicitor” means “paid solicitor” as defined in RSA 7:21, VI.

Jus 401.26 “Pecuniary benefit transaction” means “pecuniary benefit transaction” as defined in RSA 7:19-a, I (c).

Jus 401.27 “Private foundation” means a “private foundation” as defined in 26 U.S.C. § 509(a) of the Internal Revenue Code of 1954, as amended.

Jus 401.28 “Probate court” means the probate division of the New Hampshire circuit court.

Jus 401.29 “Qualified charitable gift annuity” means a “qualified charitable gift annuity” as defined in RSA 403-E:1, V.

Jus 401.30 “Reasonable minimum contacts” means that a charitable trust:

- (a) Conducts more than *de minimis* operations in New Hampshire;
- (b) Specifically targets, through internet or non-internet means, New Hampshire residents to make donations; or

(c) Receives donations from New Hampshire residents on a repeated and ongoing or a substantial basis.

Jus 401.31 “Religious organization” means “church” as defined in 26 U.S.C. § 6033(a)(3)(A)(i).

Jus 401.32 “Solicitation” means “solicitation” as defined in RSA 7:21, VII.

Jus 401.33 “Testamentary trust” means a trust established in accordance with the instructions contained in a last will and testament.

Jus 401.34 “Trustee” means the trustee of an express trust as well as a municipal trustee of trust funds as described in RSA 31:22 and a library trustee as described in RSA 202-A:6-8.

## PART Jus 402 REGISTRATION OF CHARITABLE TRUSTS

### Jus 402.01 Registration Requirement.

(a) Except as described in Jus 402.01(c), any charitable trust that is New Hampshire-based shall register with the charitable trusts unit in accordance with RSA 7:28, I.

(b) Except as described in Jus 402.01(c), any charitable trust that is not New Hampshire-based but has reasonable minimum contacts in New Hampshire shall register with the charitable trusts unit in accordance with RSA 7:28, I.

(c) Registration in accordance with RSA 7:28, I shall not apply to the following:

(1) The United States; any state, territory or possession of the United States; the District of Columbia; the Commonwealth of Puerto Rico; or to any of their agencies or governmental subdivisions;

(2) Any religious organization;

(3) Any express trust in which any charitable interests remain revocable by the settlor;

(4) Any express trust, including a charitable remainder trust, charitable lead annuity trust, or testamentary trust, that has a present obligation to make distributions to charitable beneficiary(ies), provided that:

a. The charitable interests are fully distributed within one year from the inception of the trustee’s power pursuant to the trust instrument or probate court order to make such distributions; and

b. The trust complies with Jus 403.01 or 403.02, if applicable;

(5) Any express trust, including a charitable remainder trust, that is irrevocable but has no present obligation to make distributions to charitable beneficiaries, provided that the trust complies with Jus 403.02;

(6) Any estate subject to probate court administration that involves a will that includes a charitable bequest, provided that the administrator complies with Jus 403.01, if applicable; and

(7) Any donated conservation easement or interest in real estate donated for a charitable purpose.

### Jus 402.02 Request for Preregistration Review.

(a) Any entity may request a determination from the charitable trusts unit as to whether it is required to register.

(b) Any entity seeking a determination from the charitable trusts unit as to whether it is required to register shall supply on Form NHCT-10 “Request for Pre-Registration Review,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name and mailing address of the entity;
- (2) Name, mailing address, telephone number, and electronic mail address of the representative of the entity designated for contact with the charitable trusts unit regarding the request for preregistration review;
- (3) The entity’s governing document(s);
- (4) Letter of determination of nonprofit status issued by the Internal Revenue Service or, if a letter of determination of nonprofit status has not been issued by the Internal Revenue Service, a summary of the entity’s activities and a statement as to how the entity raises revenue;
- (5) The entity’s most recent Internal Revenue Service Form 990, Internal Revenue Service Form 990-EZ, Internal Revenue Service Form 990-PF, audited financial statement, or if the foregoing are not available, a current financial statement showing revenues and expenditures;
- (6) For any non-New Hampshire-based entity, whether it targets New Hampshire residents for fundraising or conducts operations in New Hampshire;
- (7) Whether the entity presently holds or intends in the future to accept gifts or donations of money or property that are restricted to a particular charitable purpose in New Hampshire;
- (8) Whether the entity presently solicits or intends in the future to solicit funds or other property for any charitable purpose from the New Hampshire public;
- (9) Whether the entity presently or intends in the future to represent itself to the public as an organization that donates financial assistance or services to charities or otherwise donates financial assistance or services for a charitable purpose in New Hampshire; and
- (10) Whether the entity engages in any activities that are not primarily social, fraternal, or intended solely for the pleasure, recreation, or advancement of its members and guests.

(c) Form NHCT-10 shall be signed under penalty of false written statement in accordance with RSA 641:3 and RSA 641:8 by the president or chair of the governing board of the entity.

(d) Form NHCT-10 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(e) The charitable trusts unit shall respond to the designated contact of the entity to its request for pre-registration review. The response shall state that registration is required in New Hampshire, registration is not required in New Hampshire, or the charitable trusts unit requires additional information in order to make a determination.

Jus 402.03 Deadline for Filing Application for Registration.

(a) Any charitable trust that is required to register in New Hampshire shall register with the charitable trusts unit within 6 months after any part of the income or principal is authorized or required to be

expended for a charitable purpose. Registration shall be accomplished by filing with the charitable trusts unit a completed Form NHCT-11 “Application for Registration—Charitable Trust or Charitable Organization,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm). Any charitable trust that operates in more than one state may submit to the charitable trusts unit its application for registration using a multistate online form adopted by state regulators of charitable trusts and approved by the director of charitable trusts, provided that it supplies substantially the same information contained on Form NHCT-11.

(b) Any charitable trust that is required to register with the charitable trusts unit but fails to do so by the deadline set forth in Jus 402.03(a) shall not operate in New Hampshire or solicit contributions from New Hampshire residents unless or until it receives a certificate of registration from the charitable trusts unit.

Jus 402.04 Form NHCT-11 Application for Registration.

(a) Any charitable trust required to register with the charitable trusts unit shall supply on Form NHCT-11 “Application for Registration—Charitable Trust or Charitable Organization,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Legal name and mailing address of the charitable trust;
- (2) Federal employer identification number of the charitable trust;
- (3) Name, telephone number, and electronic mail address of the executive director, trustee, or other representative of the charitable trust designated for contact with the charitable trusts unit regarding the application for registration;
- (4) Website address, if any, for the charitable trust;
- (5) Trade names of the charitable trust;
- (6) For out of state charitable trusts, name of any office or resident agent in New Hampshire;
- (7) For charitable trusts that are incorporated, date and state of incorporation;
- (8) For charitable trusts that are express trusts, date of the instrument that created the express trust; and
- (9) For charitable organizations other than corporations or express trusts, date of formation.

(b) Any charitable trust required to register with the charitable trusts unit shall also supply with Form NHCT-11 the following documents:

- (1) The governing documents, which include:
  - a. For charitable trusts that are corporations, copies of the articles of agreement and bylaws with any amendments;
  - b. For express trusts, copies of the trust instrument with any amendments; or
  - c. For organizations other than charitable corporations or express trusts, copies of the organization’s constitution, charter, or other governing document with any amendments;
- (2) The determination letter from the Internal Revenue Service that the charitable trust is exempt from taxation, if the Internal Revenue Service issued a determination letter;

(3) List of the members of the charitable trust's governing board that includes the following information:

- a. For New Hampshire-based charitable trusts, the governing board members' names, titles, home addresses with street numbers, daytime telephone numbers, and electronic mail addresses; or
- b. For all non-New Hampshire-based charitable trusts, the governing board members' names and titles;

(4) One of the following:

- a. Most recent bank statement of the charitable trust that displays the name of the account holder and account number;
- b. Form 990, Form 990-EZ, or Form 990-PF the charitable trust most recently filed with the Internal Revenue Service; or
- c. If neither a. nor b. exist, a written explanation as to where the charitable trust's financial assets are held; and

(5) For New Hampshire-based charitable trusts other than private foundations, the conflict of interest policy.

(c) Form NHCT-11 shall be signed by the president or chair of the governing board if a charitable organization, a trustee if an express trust, or the presiding officer of an unincorporated association, under penalty of false written statement in accordance with RSA 641:3 and RSA 641:8. Form NHCT-11 may be signed under penalty of false written statement by the executive director only if the charitable trust is not New Hampshire-based.

(d) Form NHCT-11 may be submitted by an authorized agent if the form is electronically filed and the charitable trust submits Form NHCT-50 "Authorization for Electronic Filing by Agent," pursuant to Jus 412.

(e) The completed Form NHCT-11 shall be accompanied by a non-refundable fee of \$25.00 made payable to the State of New Hampshire.

(f) Form NHCT-11 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 402.05 Deficiencies in Applications.

(a) Upon review of a Form NHCT-11 "Application for Registration" that is not in proper form, including but not limited to, an incomplete application or an application that is not in compliance with Rule 402.04, RSA 7:19-32-*l*, or RSA 292, the charitable trusts unit shall retain the application and notify the applicant by electronic or regular mail of the deficiencies in the application.

(b) If the charitable trust fails to cure the deficiencies in the application within 30 days of receipt of notification as set forth in section 402.05(a), the charitable trusts unit shall deny the application for registration. If an application is denied, the charitable trust shall not conduct operations in New Hampshire or solicit donations from New Hampshire residents.

Jus 402.06 Registration Certificate and Number.

(a) Upon acceptance of the application for registration, the charitable trusts unit shall issue to the charitable trust a registration certificate and registration number. If a registration certificate is issued, the charitable trust may conduct operations in New Hampshire and solicit donations from New Hampshire residents in compliance with RSA 7:19-7:32-*l* and Chapter Jus 400.

(b) Registration shall be effective upon issuance of the registration certificate and registration number.

#### PART Jus 403 NOTICE BY ESTATES AND CERTAIN CHARITABLE EXPRESS TRUSTS

##### Jus 403.01 Estate Notification Requirement.

(a) The administrator of any estate subject to New Hampshire probate court administration that involves a will that makes a charitable bequest shall submit to the charitable trusts unit a copy of the last will and testament and the petition for estate administration and then shall submit to the charitable trusts unit copies of the final accounting and receipts from the charitable beneficiaries. The notifications shall be submitted on Form NHCT-17 “Notice as to Estates with Charitable Bequest,” as amended January 2022, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) The administrator shall submit an initial notice within 30 days of the appointment of the administrator. The initial notice is not required if the director of charitable trusts has previously entered an appearance in the estate administration case. The administrator shall submit a distribution notice within 30 days of the distribution of bequests to charities.

(c) The administrator shall supply on Form NHCT-17 “Notice as to Estates with Charitable Bequest,” as amended January 2022, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name and last mailing address of the decedent;
- (2) Name and mailing address of the administrator;
- (3) Name, mailing address, electronic mail address, and telephone number of the representative of the estate designated for contact with the charitable trusts unit regarding the estate;
- (4) Probate court name and case docket number;
- (5) Names of the charitable beneficiaries and the amount of the bequests;
- (6) Whether a charitable testamentary trust is created by the will;
- (7) In the initial notice, a copy of the will and the petition for estate administration; and
- (8) In the distribution notice, the names of the charitable beneficiaries, the amount and date of distribution, and a copy of the final probate accounting and receipts from each charitable beneficiary.

(e) Form NHCT-17 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

##### Jus 403.02 Non-Testamentary Trust Notification Requirements.

(a) Within 6 months from the date that the interest of charitable beneficiaries in any New Hampshire-based non-testamentary express trust becomes irrevocable, the trustee of such trust shall submit a notification

to the charitable trusts unit. Thereafter, the trustee shall provide an updated notification every five years from the date of the initial notice, and a final notification at the time distributions to charitable beneficiaries commence. The notifications shall be submitted on Form NHCT-18 “Notice of Irrevocable Charitable Interest in Trust,” as amended January 2022, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) The trustee shall supply on Form NHCT-18 “Notice of Irrevocable Charitable Interest in Trust”, as amended January 2022, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name of trust;
- (2) Name and mailing address of the trustees;
- (3) Name, relationship to trustees, mailing address, electronic mail address, and telephone number of the representative of the trust designated for contact with the charitable trusts unit regarding the trust;
- (4) In the initial notice, a copy of the trust instrument and any amendments. Those portions of the trust instrument and amendments that do not relate to the administration of the trust of that relate to non-charitable beneficial interests may be excluded;
- (5) In the initial notice, the names of the charitable beneficiaries, the amount of the bequests or formula for determining the amount, the date and triggering event to make the charitable interest irrevocable, and the triggering event for distribution to charitable beneficiaries;
- (6) In the five year notice, a certification that no triggering event for distribution to charitable beneficiaries has yet occurred; and
- (7) In the final notice, the date the distribution obligation commenced, the dates of distribution, the distribution amounts, a copy of a statement showing the valuation of the trust if the distribution is based on a formula, and a copy of a document showing proof of distribution.

(c) Form NHCT-18 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

## PART Jus 404 ANNUAL REPORTS OF CHARITABLE TRUSTS

### Jus 404.01 Reporting Requirement.

(a) Any registered charitable trust described in Jus 402.01(a) and (b) shall submit to the charitable trusts unit on an annual basis Form NHCT-12 “New Hampshire Annual Report Charitable Organizations and Trusts,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm). Any such registered charitable trust that operates in more than one state may submit to the charitable trusts unit its annual report using a multistate online form adopted by state regulators of charitable trusts and approved by the director of charitable trusts, provided that it supplies substantially the same information contained on Form NHCT-12.

(b) New Hampshire governmental entities holding donated funds in trust shall submit annual reports to the charitable trusts unit in accordance with Jus 404.06.

### Jus 404.02 Form NHCT-12 New Hampshire Annual Report Charitable Organizations and Trusts.



(a) Charitable trusts shall supply on Form NHCT-12 “New Hampshire Annual Report Charitable Organizations and Trusts,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name of charitable trust;
  - (2) New Hampshire charitable trust registration number as set forth in the certificate of registration issued by the charitable trusts unit;
  - (3) Mailing address of the charitable trust;
  - (4) Website of the charitable trust; and
  - (5) Name and electronic mail address of the executive director, trustee, or other representative of the charitable trust designated for contact with the charitable trusts unit regarding the annual report.
- (b) Charitable trusts shall provide the following documents with the completed Form NHCT-12:
- (1) One of the following types of financial reports for the fiscal year for which the report is filed:
    - a. Form NHCT-12 Schedule A “Financial Report,” as amended March 2021 available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm);
    - b. Internal Revenue Service Form 990;
    - c. Internal Revenue Service Form 990-EZ;
    - d. Internal Revenue Service Form 990-PF; or
    - e. Probate accounting submitted to the probate court;
  - (2) Form NHCT-12 Schedule B “Governing Board List,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), or a separate list of members of the governing board or trustees that includes:
    - a. For New Hampshire-based charitable trusts, the governing board members’ or trustees’ titles or positions, home addresses with street numbers, daytime telephone numbers, and electronic mail addresses; or
    - b. For all non-New Hampshire-based charitable trusts, the governing board members’ or trustees’ titles or positions with the charitable trusts;
  - (3) If the charitable trust is a New Hampshire-based charitable trust and is not a private foundation, Form NHCT-12 Schedule C “Conflict of Interest/Governance Report,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), on which the charitable trust shall supply the following information:
    - a. Any pecuniary benefit transaction during the year for which the report is filed between the charitable trust and an officer, director, trustee, or member of his or her immediate family or his or her employer or business, including the identity of the individuals involved in the pecuniary benefit transaction, a description of such transaction, and the monetary value of such transaction;

- b. Any real estate transaction during the year for which the report is filed between the charitable trust and an officer, director, trustee, or member of his or her immediate family or his or her employer or business, including the identity of the individuals involved, a description of such transaction, and the monetary value of such transaction;
- c. Any advance or payment on a loan during the year for which the report is filed between a charitable trust and an officer, director, trustee, or member of his or her immediate family or his or her employer or business, including the identity of the individuals involved, a description of the terms of the loan, and the monetary value of the loan;
- d. Any amendments to the governing documents of the charitable trust;
- e. Number of times during the year for which the report is filed that the members of the governing board met as a board;
- f. Names and mailing addresses of any professional solicitors, fundraising counsels, or commercial co-venturers engaged by or with the charitable trust during the year for which the report is filed;
- g. Any fines, penalties, or adverse judgments issued by a court or administrative agency against the charitable trust during the year for which the report is filed; and
- h. Names and addresses of any charitable organizations for which the charitable trust is a fiscal sponsor;

(4) If the charitable trust has issued any charitable gift annuities, in accordance with Jus 411, Form NHCT-12, Schedule D “Charitable Gift Annuity Certification” or Form NHCT-15 “Charitable Gift Annuity Certification,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm); and

(5) If the charitable trust has terminated, dissolved, ceased its charitable purposes in New Hampshire, or otherwise seeks to withdraw its registration with the charitable trusts unit, Form NHCT-12, Schedule E “Withdrawal Report” or Form NHCT-16 “Withdrawal Report,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), on which the charitable trusts shall supply the following:

- a. The reason for withdrawal with the following documentation:
  - 1. With respect to dissolution of a New Hampshire nonprofit corporation, the secretary of state form NP-5 “Statement of Dissolution,” available online <https://sos.nh.gov/corporation-ucc-securities/corporation/forms-and-fees/>;
  - 2. With respect to dissolution of an unincorporated association, the minutes of the governing board meeting at which the vote to dissolve was approved;
  - 3. With respect to the merger of a New Hampshire nonprofit corporation, the plan of merger filed with the secretary of state pursuant to RSA 292:7;
  - 4. With respect to termination of an express trust, the court order, nonjudicial settlement agreement, or other document that reflects termination;
  - 5. With respect to cessation of charitable activities by a nonprofit organization that has not been determined by the Internal Revenue Service to be a tax exempt

organization pursuant to 26 U.S.C. § 501(c)(3) of the Internal Revenue Code, as amended, the minutes of the governing board meeting at which the vote to cease charitable activities was approved; or

6. With respect to the withdrawal from New Hampshire by a foreign nonprofit corporation, the secretary of state form FNP-5 “Application for Certificate of Withdrawal of a Foreign Nonprofit Corporation,” available online <https://sos.nh.gov/corporation-ucc-securities/corporation/forms-and-fees/>;

- b. Description of the assets of the charitable trust by type and value;
- c. Description of any donor restrictions on any of the assets of the charitable trust;
- d. Legal name, mailing address, and website address of the recipient(s) of the charitable trust’s assets upon dissolution, merger, termination, or other reason for withdrawal;
- e. Date of the proposed distribution of the assets of the charitable trust;
- f. Federal tax status and the federal taxpayer identification number of the recipient(s) of the charitable trust’s assets; and
- g. Name, title, electronic mail address, and telephone number of an authorized representative of the recipient(s) of the charitable trust’s assets; and

(6) If the charitable trust is a New Hampshire-based organization with annual revenue that exceeds \$500,000 and is not a private foundation, one of the following financial statements:

- a. For charitable organizations with annual revenue of more than \$500,000 but less than \$1,000,000, a financial statement prepared in accordance with generally accepted accounting principles; or
- b. For charitable organizations with annual revenue of more than \$1,000,000, an audited financial statement.

(c) Form NHCT-12 shall be signed under oath by the president or chair of the governing board, a trustee of an express trust, or the presiding officer of an unincorporated association.

(d) Form NHCT-12 may be submitted by an authorized agent if the form is electronically filed and the charitable trust submits for the applicable fiscal year Form NHCT-50 “Authorization for Electronic Filing by Agent,” pursuant to Jus 412.

(e) The completed Form NHCT-12 shall be accompanied by a non-refundable fee of \$75.00 made payable to the State of New Hampshire, unless previously paid with a Form NHCT-14 “Application for Extension of Time to File Annual Report,” as amended 2020, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(f) Form NHCT-12 and accompanying schedules and documents shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 404.03 Suspension of Annual Report Filing Requirement.

(a) Any charitable trust with the combined value of investments and revenues of less than \$10,000 may apply for suspension of the annual report filing requirement for up to 5 years if it meets the following requirements:

- (1) The charitable trust previously has been in compliance with all applicable laws and rules pertaining to charitable trusts, including, but not limited to, all registration and reporting requirements;
  - (2) The charitable trust has filed in a timely and complete manner at least one annual report;
  - (3) The charitable trust has not in the previous 3 years and will not during the period of the suspension engage fundraising counsel or a paid solicitor in connection with solicitation of money or other property from the public; and
  - (4) The charitable trust has not in the previous 3 years and will not during the period of suspension engage in bingo or other charitable gaming activities.
- (b) Applications for the suspension of annual report filing requirements shall be submitted on Form NHCT-13 “Application to Suspend Annual Report Filing Requirements,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).
- (c) Form NHCT-13 shall be signed under penalty of false written statement in accordance with RSA 641:3 and RSA 641:8 by the president or chair of the governing board if a corporation, association, or organization, or a trustee if a trust.
- (d) The charitable trusts unit shall suspend for a period of between 2 and 5 years the filing requirements of a charitable trust that meets the requirements in Jus 404.03(a).
- (e) During the period of suspension, the charitable trust shall:
- (1) Refrain from engaging fundraising counsel or paid solicitors in connection with its solicitation of money or other property from the public;
  - (2) Refrain from operating bingo or engaging in other charitable gaming activities;
  - (3) File an annual report for any year in which it holds investments or earned revenue aggregating more than \$10,000; and
  - (4) Notify the charitable trusts unit no later than 90 days prior to the dissolution of the charitable trust or the transfer of a major asset.
- (f) Any charitable trust granted a suspension under this section shall at the end of the suspension period, file an annual report covering the entire period of the suspension.

Jus 404.04 Deadline for Filing Annual Reports.

- (a) The first annual report of the charitable trust shall be filed with the charitable trusts unit on or before the earlier of the following dates:
- (1) The date set forth in the letter from the charitable trusts unit accompanying the registration certificate; or
  - (2) 4 months and 15 days following the close of the charitable trust’s first fiscal year following the date of issuance of the registration certificate.
- (b) The charitable trust shall thereafter file its annual reports annually on or before the date 4 months and 15 days following the close of the charitable trust’s fiscal year.

Jus 404.05 Form NHCT-14 Application for Extension of Time to File Annual Report.

(a) Any charitable trust that is in good standing status with the charitable trusts unit as defined in Jus 406.02(a)(4) may request an extension of the deadline to file its annual report for 6 months by submitting Form NHCT-14 “Application for Extension of Time to File Annual Report with Charitable Trusts Unit,” amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) Any charitable trust seeking an extension of time to file an annual report shall file Form NHCT-14 “Application for Extension of Time to File Annual Report with Charitable Trusts Unit” on or before the date on which the annual report is due to be filed with the charitable trusts unit.

(c) Charitable trusts shall supply on Form NHCT-14 “Application for Extension of Time to File Annual Report with Charitable Trusts Unit,” amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Legal name and mailing address of the charitable trust;
- (2) Date of the charitable trust’s fiscal year end;
- (3) Charitable trusts unit registration number for the charitable trust; and
- (4) Name, title, company or organization, electronic mail address, and telephone number of the representative of the charitable trust designated for contact with the charitable trusts unit regarding the application for extension.

(d) The completed Form NHCT-14 shall be accompanied by the annual report filing fee of \$75.00 made payable to the State of New Hampshire.

(e) Form NHCT-14 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(f) A separate Form NHCT-14 must be filed for each charitable trust that seeks an extension of time to file its annual report, unless Form NHCT-14 is submitted electronically on behalf of multiple charitable trusts.

(g) The Form NHCT-14 application shall be granted unless within 21 days after receipt of Form NHCT-14, the charitable trusts unit notifies the charitable trust, either orally or in writing, that:

- (1) The Form NHCT-14 contains errors or omissions;
- (2) The charitable trust is required to submit additional information;
- (3) The Form NHCT-14 is not timely filed; or
- (4) The Form NHCT-14 application otherwise has been denied in whole or in part.

Jus 404.06 Reporting of Trust Funds Held By Governmental Entities.

(a) In accordance with RSA 11:5-b, II, the state treasurer shall submit to the charitable trusts unit on an annual basis a list of any donated funds held in trust by the State of New Hampshire. The list shall include the name, purpose, and current dollar value of each fund.

(b) In accordance with RSA 23:21, county treasurers shall submit to the charitable trusts unit on an annual basis a list of any donated funds held in trust by the county. The list shall include the name, purpose, and current dollar value of each fund.

(c) In accordance with RSA 31:38 and Rev 1707.11 and Rev 1707.12, municipal trustees of trust funds shall submit online on an annual basis no later than 2 months after the end of the municipality's fiscal year department of revenue administration Forms MS-9, "Report of Trust and Capital Reserve Funds" and MS-10, "Report of Common Trust Fund Investments," available online at <https://www.doj.nh.gov/charitable-trusts/municipalities.htm>.

(d) In accordance with RSA 202-A:12-a, municipal library trustees shall submit to the charitable trusts unit on an annual basis no later than 2 months after the end of the municipality's fiscal year a list of any donated funds held in trust by the trustees. The list shall include the name, purpose, and current dollar value of each fund. In the alternative, municipal library trustees shall submit to the charitable trusts unit their annual financial reports.

(e) The director may require that any governmental entity holding donated funds submit to the charitable trusts unit additional information concerning the purpose, distribution, or investment of any trust funds held by the governmental entity.

#### PART Jus 405 REGISTER OF CHARITABLE TRUSTS

Jus 405.01 Register. The charitable trusts unit shall maintain a register of charitable trusts in accordance with RSA 7:22.

Jus 405.02 Contents of the Register.

(a) The contents of the register described in Jus 405.01 shall include, in paper, microfiche, or electronic format, the following documents pertaining to each charitable trust:

- (1) Any application for registration in accordance with Jus 402 or notification in accordance with Jus 403 and accompanying documents submitted to the charitable trusts unit;
- (2) At least the 3 most recent years of any annual reports submitted to the charitable trusts unit in accordance with RSA 7:28 and Jus 404.02;
- (3) At least the 3 most recent years of any financial statements submitted in accordance with RSA 7:28, III and Jus 404.02(b)(6);
- (4) Any court decree pertaining to the charitable trust in any case in which the director or the attorney general was a party; and
- (5) Any administrative action taken by the director or the attorney general pertaining to the charitable trust.

(b) The contents of the register shall not include:

- (1) Information pertaining to any of the following agencies or organizations that are exempt by law from the registration and reporting requirements under RSA 7:19, I:
  - a. The United States, any state, territory or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico or any of their agencies or subdivisions; and
  - b. Religious organizations.

- (2) With the exception of the documents described in Jus 405.02(a), records, documents, and materials created or obtained by the charitable trusts unit during the course of the director's duties to supervise, investigate, and enforce charitable trusts pursuant to RSA 7:19, including but not limited to, any and all records and materials pertaining to investigations of charitable trusts;
- (3) Documents and materials that are legally privileged;
- (4) Documents reflecting home addresses, personal electronic mail addresses, home telephone numbers, and other personal information of members of the governing boards, trustees, witnesses, employees, volunteers, or other individuals; and
- (5) Documents and materials that are not subject to public disclosure under RSA 91-A.

Jus 405.03 Public Inspection of the Register. In responding to requests for inspection of the register, the charitable trusts unit shall comply with RSA 91-A.

#### PART Jus 406 DIRECTORIES

Jus 406.01 Electronic publication. In accordance with RSA 7:32-a, the director shall prepare and cause to be published on the website for the department of justice a directory of charitable trusts. In addition, the director shall prepare and cause to be published a directory of those charitable trusts registered with the charitable trusts unit that that have assets of over \$25,000 and that distribute funds, including grants and scholarships, to fulfill their charitable purposes.

#### Jus 406.02 Directory of Charitable Trusts.

(a) The online directory of charitable trusts described in Jus 406.01 shall include the following information:

- (1) Name of each charitable trust registered with the charitable trusts unit;
- (2) Address of the charitable trust on file with the charitable trusts unit;
- (3) Charitable trusts unit registration number; and
- (4) Status of the charitable trust, as one of the following:
  - a. "Good standing," which shall mean that the charitable trust is properly registered, is not more than 6 months in arrears in its submission of complete annual reports, has otherwise complied with statutory requirements, and is not currently under publicly-disclosed investigation or subject to any form of sanction, revocation, or penalty by the charitable trusts unit or by a court or regulatory agency of the United States government, New Hampshire, or another state;
  - b. "Not in good standing," which shall mean that the charitable trust is not properly registered, is more than 6 months in arrears in its submission of complete annual reports, has otherwise failed to comply with statutory requirements, currently is under publicly-disclosed investigation, or is subject to sanction, revocation, or penalty by the charitable trusts unit or by a court or regulatory agency of the United States government, New Hampshire, or another state; or

c. “Suspended from filing requirements,” which shall mean that the charitable trust has filed an application to suspend for a period of years its annual report requirement pursuant to RSA 7:28, III and Jus 404.03, and the application has been granted.

(b) The fact that a charitable trust is listed in the directory in good standing is not proof that the entity is in full compliance with all applicable laws and regulations.

Jus 406.03 Directory of Charitable Trusts That Distribute Funds. The online directory of charitable trusts described in Jus 406.01 that distribute funds, including grants and scholarships, shall include the following information:

- (a) Name of the charitable trust;
- (b) Year that the charitable trust was established; and
- (c) Selection criteria, including geographic focus.

#### PART Jus 407 WITHDRAWAL

Jus 407.01 Notice of Withdrawal. Any charitable trust that seeks to withdraw its registration with the charitable trusts unit because it has dissolved, merged with another entity, terminated, ceased charitable activities, or in the case of a foreign nonprofit corporation, withdrawn from charitable activities in New Hampshire, shall complete and submit to the charitable trusts unit either in hard copy or electronic format a final Form NHCT-12 “New Hampshire Annual Report Charitable Organizations and Trusts,” as amended March 2021, including Schedule E “Withdrawal Report” in accordance with Jus 404.02.

Jus 407.02 Foreign Nonprofit Corporations. Any foreign nonprofit corporation that seeks to withdraw its registration because it has withdrawn from charitable activities in New Hampshire, may, in lieu of filing a final Form NHCT-12 in accordance with Jus 407.01, file Form NHCT-16 “Withdrawal Report,” as amended March 2021, available either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), provided that the foreign nonprofit corporation timely filed with the charitable trusts unit a Form NHCT-12 within 6 months of filing Form NHCT-16.

Jus 407.03 Deadline for Filing. The Notice of Withdrawal pursuant to Jus 407.01 shall be submitted to the charitable trusts unit on or before the deadline for filing the charitable trust’s annual report in accordance with Jus 404.04.

#### PART Jus 408 FUND RAISING COUNSEL

##### Jus 408.01 Registration Requirement.

(a) In accordance with RSA 7:28-b, fund raising counsel shall register with the charitable trusts unit prior to performing services in New Hampshire or on behalf of a New Hampshire charitable organization and thereafter on an annual basis on the anniversary date of the initial registration by submitting Form NHCT-20 “Application for Registration/Renewal of Fund Raising Counsel,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm). Registration is effective for one year from the date it is accepted by the charitable trusts unit.

(b) Fund raising counsel shall supply on Form NHCT-20 “Application for Registration/Renewal of Fund Raising Counsel,” as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name, telephone number, and principal address of fund raising counsel;



- (2) Name, telephone number, and electronic mail address of the representative of fund raising counsel designated for contact with the charitable trusts unit regarding the application for registration or renewal;
  - (3) Any and all states where fund raising counsel is registered as a professional fund raiser; and
  - (4) Any and all states that have denied, cancelled, suspended, revoked, or enjoined the registration of fund raising counsel or any states where such proceedings are pending.
- (c) Fund raising counsel shall also supply with Form NHCT-20 the following:
- (1) List of names, addresses, and titles of all of fund raising counsel's officers, directors, and employees with ownership interests or significant decision-making authority; and
  - (2) If the registration of fund raising counsel has ever been denied, cancelled, suspended, revoked, or enjoined by any state or if such proceedings are pending, a written explanation of such action or proceeding.
- (d) Form NHCT-20 shall be signed under oath by a duly authorized representative of the fund raising counsel. Form NHCT-20 may be submitted by an authorized agent if the form is electronically filed and the fund raising counsel submits for the applicable year Form NHCT-50 "Authorization for Electronic Filing by Agent," pursuant to Jus 412.
- (e) The completed Form NHCT-20 shall be accompanied by a non-refundable fee of \$150.00 made payable to the State of New Hampshire.
- (f) Form NHCT-20 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 408.02 Notice of Contract.

- (a) Prior to performing services in New Hampshire or on behalf of a New Hampshire charitable trust, fund raising counsel and the charitable trust for which fund raising counsel intends to perform services shall enter into a contract that complies with RSA 7:28-b, I and II.
- (b) Prior to performing services in New Hampshire or on behalf of a New Hampshire charitable organization, fund raising counsel shall file with the charitable trusts unit the following:
  - (1) Form NHCT-23 "Notice of Contract," as amended March 2021, available at <https://www.doj.nh.gov/charitable-trusts/forms.htm>;
  - (2) Written contract between fund raising counsel and the charitable trust for which fund raising counsel intends to perform services; and
  - (3) Any amendments to the written contract between fund raising counsel and the charitable trust for which fund raising counsel intends to perform services.
- (c) Fund raising counsel shall supply on Form NHCT-23 the following information:
  - (1) Name, address, and charitable trusts unit registration number of fund raising counsel;
  - (2) Name, telephone number, and electronic mail address for the representative of the fund raising counsel designated for contact with the charitable trusts unit regarding the notice of contract;

(3) Name, address, and charitable trusts unit registration number of the charitable trust for which the fund raising counsel intends to perform services; and

(4) Name, telephone number, and electronic mail address for the contact person for the charitable trust for which the fund raising counsel intends to perform services.

(d) Form NHCT-23 shall be signed by a duly authorized representative of the fund raising counsel.

Jus 408.03 Acceptance by the Charitable Trusts Unit. Fund raising counsel shall not begin performing services in New Hampshire until after registration and the notice of contract are accepted by the charitable trusts unit. The registration and notice of contract are deemed accepted 10 business days after receipt by the charitable trusts unit unless the charitable trusts unit notifies fund raising counsel of any deficiencies.

Jus 408.04 Records Retention. Fund raising counsel shall maintain for 3 years after completion of each solicitation campaign and make available to the charitable trusts unit upon request the following:

(a) Written accounting(s) provided by fund raising counsel to the charitable trust in accordance with RSA 7:28-b, II (c);

(b) Record of all contributions at any time in the custody of fund raising counsel, including the name and address of each contributor and the date and amount of each contribution; and

(c) The location and account number of all bank or other financial institution accounts in which the fund raising counsel deposited revenue from each solicitation campaign.

#### PART Jus 409 PAID SOLICITOR

Jus 409.01 Registration Requirement. Any paid solicitor shall register with the charitable trusts unit prior to performing services in New Hampshire or on behalf of a registered charitable organization or police, law enforcement, or firefighters' association and thereafter on an annual basis on the anniversary date of the initial registration by submitting Form NHCT-21 "Application for Registration/Renewal of Paid Solicitor," as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm). Registration is effective for one year from the date the registration is accepted by the charitable trusts unit.

Jus 409.02 Form NHCT-21 Application for Registration/Renewal of Paid Solicitor.

(a) Any paid solicitor shall supply on Form NHCT-21 "Application for Registration/Renewal of Paid Solicitor," as amended March 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

(1) Name, telephone number, and principal address of the paid solicitor;

(2) Name, telephone number, and electronic mail address of the representative of the paid solicitor designated for contact with the charitable trusts unit regarding the application for registration or renewal;

(3) Any and all states where the paid solicitor is registered as a paid solicitor, fund raising counsel, or professional fund raiser;

(4) Any and all states that have denied, cancelled, suspended, revoked, or enjoined the registration of the paid solicitor or any states where such proceedings are pending;

- (5) Whether the paid solicitor intends to use an “automatic telephone dialing system” as defined in RSA 359-E:1; and
  - (6) Whether the paid solicitor intends to engage in “solicitation” as defined in RSA 359-E:1, II.
- (b) Any paid solicitor shall also supply with Form NHCT-21 the following:
- (1) List of names, addresses, and titles of all of the paid solicitor’s officers, directors, and employees with ownership interests or significant decision-making authority;
  - (2) If registration of the paid solicitor has ever been denied, cancelled, suspended, revoked, or enjoined by any state or if such proceedings are pending, a written explanation of such action or proceeding; and
  - (3) If the paid solicitor is engaged in a multi-year campaign for a charitable organization or police, law enforcement, or firefighters’ association and wishes to renew the paid solicitor’s registration for an additional year, the name of the charitable organization or police, law enforcement, or firefighters’ association to benefit from the campaign and the date on which the campaign will end.
- (c) Form NHCT-21 shall be signed under oath by a duly authorized representative of the paid solicitor. Form NHCT-21 may be submitted by an authorized agent if the form is electronically filed and the paid solicitor submits for the applicable year Form NHCT-50 “Authorization for Electronic Filing by Agent,” pursuant to Jus 412.
- (d) The completed Form NHCT-21 shall be accompanied by a non-refundable fee of \$500.00 made payable to the State of New Hampshire.
- (e) The paid solicitor shall obtain a paid solicitor surety bond in the amount of \$20,000.00 and shall submit with the completed Form NHCT-21 one of the following:
- (1) Copy of the bond executed by a surety company;
  - (2) Bond continuation certificate executed by a surety company; or
  - (3) Form NHCT-24 “Paid Solicitor Bond,” as amended May 2020, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm) executed by a surety company.
- (f) Form NHCT-21 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).
- (g) Any paid solicitor that intends to use an “automatic telephone dialing system” as defined in RSA 359-E:1 or that intends to engage in “solicitation” as defined in RSA 359-E:1, II shall also register with the consumer protection and antitrust bureau of the New Hampshire department of justice.

Jus 409.03 Form NHCT-25 Solicitation Notice

- (a) Prior to each solicitation campaign and annually thereafter during the course of the campaign on behalf of a New Hampshire charitable organization or police, law enforcement, or firefighters’ association, any paid solicitor shall complete and submit to the charitable trusts unit a completed Form NHCT-25 “Solicitation Notice,” as amended July 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).
- (b) Any paid solicitor shall supply on Form NHCT-25 “Solicitation Notice,” as amended July 2021, available on [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name, telephone number, and principal address of the paid solicitor;
  - (2) Name, telephone number, and electronic mail address of the representative of the paid solicitor designated for contact with the charitable trusts unit regarding the solicitation notice;
  - (3) Name and mailing address of the entity on whose behalf the solicitation campaign will be conducted;
  - (4) Whether the entity on whose behalf the solicitation campaign will be conducted is a police, law enforcement, or firefighters association;
  - (5) Description of the “charitable program” as defined in RSA 7:28-c, I for which the solicitation campaign is to be carried out;
  - (6) Dates on which the solicitation campaign will begin and end;
  - (7) Method of solicitation the paid solicitor intends to employ;
  - (8) Location and telephone number from where the solicitation will be conducted;
  - (9) Name and residential address of each person responsible for directing or supervising the conduct of the solicitation campaign;
  - (10) Whether the paid solicitor shall have custody of the contributions;
  - (11) Any goods or services to be sold in connection with the solicitation campaign; and
  - (12) If tickets to an event or performance will be sold in connection with the solicitation campaign, the date, location, and nature of the event or performance, and if the tickets are to be donated for use by another, the names and addresses of the charitable organizations that have agreed to accept the donated tickets.
- (c) Any paid solicitor shall also supply with Form NHCT-25 the written contract between the paid solicitor and the charitable trust or police, law enforcement, or firefighters association.
- (d) The contract between the paid solicitor and the charitable trust or police, law enforcement, or firefighters association shall comply with RSA 7:28-c, V.
- (e) Form NHCT-25 shall be signed under oath by a duly authorized representative of the paid solicitor. Form NHCT-25 may be submitted by an authorized agent of the paid solicitor if the form is electronically filed and the paid solicitor submits for the applicable year Form NHCT-50 “Authorization for Electronic Filing by Agent,” pursuant to Jus 412.
- (f) An authorized representative of the charitable trust or police, law enforcement, or firefighters association on whose behalf the solicitation campaign will be conducted shall either:
- (1) Sign the Form NHCT-25 executed by the paid solicitor; or
  - (2) If the paid solicitor files the Form NHCT-25 online, sign and submit to the charitable trusts unit Form NHCT-27 “Charitable Organization Execution of Solicitation Notice or Joint Financial Report,” as amended July 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), along with NHCT-25.

(g) The completed Form NHCT-25 shall be accompanied by a non-refundable fee of \$200.00 made payable to the State of New Hampshire.

(h) Form NHCT-25 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 409.04 Acceptance by the Charitable Trusts Unit. Any paid solicitor shall not begin performing services in New Hampshire until after registration and the solicitation notice are accepted by the charitable trusts unit. The registration and solicitation notice are deemed accepted 10 business days after receipt by the charitable trusts unit unless the charitable trusts unit notifies fund raising counsel of any deficiencies.

Jus 409.05 Form NHCT-26 Paid Solicitor Joint Financial Report.

(a) A paid solicitor shall file with the charitable trusts unit Form NHCT-26 “Paid Solicitor Joint Financial Report,” as amended July 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), within 90 calendar days after a solicitation campaign has been completed.

(b) If the solicitation campaign is carried out over more than a 12 month period, in addition to filing Form NHCT-26 upon completion of the campaign, the paid solicitor shall also file a Form NHCT-26 “Paid Solicitor Joint Financial Report,” on an annual basis on the anniversary date of the commencement of the campaign.

(c) A paid solicitor shall provide on Form NHCT-26 “Paid Solicitor Joint Financial Report,” as amended July 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Name and mailing address of the paid solicitor;
- (2) Name, telephone number, and electronic mail address of the representative of the paid solicitor designated for contact with the charitable trusts unit regarding the joint financial report;
- (3) Name and mailing address of the charitable trust or police, law enforcement, or firefighters association;
- (4) Date on which the solicitation campaign began;
- (5) Date on which the solicitation campaign ended or is expected to end;
- (6) Method of solicitation used by the paid solicitor;
- (7) Gross revenue received from the solicitation campaign;
- (8) Itemized expenses of the solicitation campaign; and
- (9) Total amount of funds obtained through the solicitation campaign paid to the charitable trust or police, law enforcement, or firefighters association.

(d) Form NHCT-26 shall be signed under oath by a duly authorized representative of the paid solicitor. Form NHCT-26 may be submitted by an authorized agent of the paid solicitor if the form is electronically filed and the paid solicitor submits for the applicable year Form NHCT-50 “Authorization for Electronic Filing by Agent,” pursuant to Jus 412.

(e) An authorized representative of the charitable trust or police, law enforcement, or firefighters association on whose behalf the solicitation campaign was conducted shall certify that the Form NHCT-26 is true and accurate by either:

(1) Signing the Form NHCT-26 signed by the paid solicitor; or

(2) If the paid solicitor files the Form NHCT-26 online, signing and submitting to the charitable trusts unit with Form NHCT-26 Form NHCT-27 “Charitable Organization Execution of Solicitation Notice or Joint Financial Report,” as amended July 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(f) Form NHCT-26 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 409.06 Changes to Information. The paid solicitor shall report in writing to the charitable trusts unit within 7 calendar days any material changes to information filed with the charitable trusts unit.

Jus 409.07 Records Retention. The paid solicitor shall maintain for 3 years after completion of each solicitation campaign and make available to the charitable trusts unit upon request the records described in RSA 7:28-c, VIII.

#### PART Jus 410 CHARITABLE SALES PROMOTION

Jus 410.01 Contract. Any charitable trust that agrees to permit a commercial co-venturer to conduct a charitable sales promotion on its behalf shall obtain a written agreement from the commercial co-venturer that complies with the requirements set forth in RSA 7:28-d, II.

Jus 410.02 Notice. Any charitable trust that agrees to permit a charitable sales promotion to be conducted by a commercial co-venturer on its behalf shall file with the charitable trusts unit Form NHCT-22 “Notice of Charitable Sales Promotion,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm) prior to the date on which the charitable sales promotion commences.

Jus 410.03 Form NHCT-22 Notice of Charitable Sales Promotion.

(a) Any charitable trust that agrees to permit a charitable sales promotion to be conducted by a commercial co-venturer on its behalf shall supply on Form NHCT-22 “Notice of Charitable Sales Promotion,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm) the following information:

(1) Name and mailing address of charitable trust;

(2) Name and mailing address of commercial co-venturer;

(3) Name, telephone number, and electronic mail address of the representative of the commercial co-venturer designated for contact with the charitable trusts unit regarding the notice of charitable sales promotion;

(4) Date on which the charitable sales promotion will commence; and

(5) Written confirmation that the contract between the charitable trust and commercial co-venturer complies with the requirements set forth in RSA 7:28-d, II.

(b) Any charitable trust that agrees to permit a charitable sales promotion to be conducted by a commercial co-venturer on its behalf shall submit to the charitable trusts unit with Form NHCT-22 a copy of the written agreement required by RSA 7:28-d, II.

(c) Form NHCT-22 shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 410.04 Final Accounting. The charitable trust shall prepare, maintain for three (3) years, and make available to the charitable trusts unit upon request, a final accounting of any charitable sales promotion that includes the following information:

- (a) Gross sales volume related to the charitable sales promotion;
- (b) Calculation of the amount payable to the charitable trust;
- (c) Revenue received by the charitable trust; and
- (d) Itemized list of expenses deducted from the amount payable to the charitable trust, if applicable.

#### PART Jus 411 CHARITABLE GIFT ANNUITIES

##### Jus 411.01 Initial Notification Required.

(a) Any charitable trust that issues qualified charitable gift annuities shall notify the director within 90 days after the charitable trust enters into its first qualified charitable gift annuity agreement by filing with the charitable trusts unit one of the following:

- (1) Form NHCT 15 “Charitable Gift Annuity Certification,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm); or
- (2) Schedule D of Form NHCT-12 “New Hampshire Annual Report Charitable Organizations and Trusts,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) Any charitable trust that issues qualified charitable gift annuities shall supply on Form NHCT-15 or Schedule D of Form NHCT-12 the following:

- (1) Name, mailing address, and website address of the charitable trust;
  - (2) Name, title, telephone number, and electronic mail address of the representative of the charitable trust designated for contact with the charitable trusts unit regarding the charitable gift annuities; and
  - (3) Certification that each charitable gift annuity agreement into which the charitable trust has entered in New Hampshire is a “qualified charitable gift annuity” as defined in RSA 403-E:1, V.
- (c) Form NHCT-15 shall be signed by the president or chief executive officer of the charitable trust.
- (d) The notice required in Jus 411.01(a) shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

##### Jus 411.02 Recertification Required.

(a) Every charitable trust that issues qualified charitable gift annuities shall annually recertify that the annuities issued by the organization shall be limited to qualified charitable gift annuities as defined in RSA 403-E:1,V by filing with the charitable trusts unit either Form NHCT-15 or Schedule D of Form NHCT-12 “New Hampshire Annual Report Charitable Organizations and Trusts,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) The recertification required in Jus 411.02(a) shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

#### PART Jus 412 ELECTRONIC FILING BY AUTHORIZED AGENT

Jus 412.01 Authorized Agent. Any charitable trust, fundraising counsel, or paid solicitor may authorize an individual or entity to serve as its authorized agent for the purposes of electronically filing on its behalf Form NHCT-11, Form NHCT-12, Form NHCT-20, Form NHCT-21, Form NHCT-25, or Form NHCT-26 by filing Form NHCT-50 “Authorization for Electronic Filing by Agent,” as amended March 2021, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

#### Jus 412.02 Form NHCT-50 Authorization for Electronic Filing by Agent.

(a) Any charitable trust, fundraising counsel, or paid solicitor seeking to authorize an individual or entity to serve as its authorized agent for the purposes of electronically filing shall supply on Form NHCT-50 the following:

- (1) Name of the charitable trust, fundraising counsel, or paid solicitor;
- (2) Charitable trusts unit registration number of the charitable trust, fundraising counsel, or paid solicitor;
- (3) Name, mailing address, electronic mail address, and telephone number of individual or entity to serve as the authorized agent; and
- (4) Specific verifying information set forth on the applicable charitable trusts unit form to be submitted electronically by the authorized agent on behalf of the charitable trust.

(b) Form NHCT-50 shall be signed under penalty of false statement to certify that the individual signing the form:

- (1) Is authorized by the charitable trust, fundraising counsel, or paid solicitor to file Form NHCT-50;
- (2) Is authorized by the charitable trust, fundraising counsel, or paid solicitor to file the applicable charitable trusts unit form to be submitted electronically by the authorized agent on behalf of the charitable trust, fundraising counsel, or paid solicitor; and
- (3) Verifies that the applicable charitable trusts unit form to be filed on behalf of the charitable trust, fundraising counsel, or paid solicitor is true, correct, and complete.

(c) Form NHCT-50 shall be signed in ink on behalf of a charitable trust by one of the following:

- (1) A trustee if the charitable trust is an express trust; or
- (2) The president, treasurer, or chair of the governing board.



(d) Form NHCT-50 shall be signed in ink on behalf of fundraising counsel or a paid solicitor by an officer of the fundraising counsel or paid solicitor.

#### PART Jus 413 INVESTIGATIONS

Jus 413.01 Time and Scope of Investigations. In accordance with RSA 7:24, the director shall conduct such investigations as the director deems necessary to fulfill the director's responsibilities in connection with the supervision, administration, and enforcement of charitable trusts, charitable solicitations, and charitable sales promotions.

##### Jus 413.02 Notice to Attend Investigation.

(a) Any notice to attend investigation issued by the director pursuant to RSA 7:24 or RSA 7:25 shall include the following information:

- (1) Date, time, and place of the investigation;
- (2) Nature of the investigation;
- (3) Statutory authority for the investigation;
- (4) Any records, documents, or other materials that the recipient of the notice is required to produce; and
- (5) Consequences of failure to attend the investigation or to produce the records identified in the notice.

(b) Any notice to attend investigation issued to a financial institution or creditor shall comply with RSA 359-C:4 and RSA 359-C:8.

(c) Any testimony taken and documents produced at an investigation pursuant to RSA 7:24 and RSA 7:25 shall be submitted under oath, unless waived by the director.

(d) Any investigation conducted pursuant to RSA 7:24 and 7:25 may be recorded at the discretion of the director. The charitable trusts unit shall make available a copy of the recording to any participant at the participant's request and expense.

(e) Any investigation conducted pursuant to RSA 7:24 and 7:25 may be held in person or remotely by telephone or video conference.

(f) Any recipient of the notice to attend investigation may make an oral or written request that the investigation be postponed to a later date or time, and such request shall be granted if the director determines that good cause has been demonstrated. Good cause shall include the reasonable unavailability of the recipient or his or her attorney or the reasonable unavailability of the records requested in the notice.

Jus 413.03 Investigative Records Not Subject to Public Inspection. Information and records obtained during investigations conducted by the charitable trusts unit shall not be subject to public inspection under RSA 7:23.

#### PART Jus 414 REVOCATION OF REGISTRATION

##### Jus 414.01 Revocation of Registration.

(a) The director may revoke the registration of a charitable trust, fund raising counsel, or paid solicitor if the director determines, after an investigation conducted pursuant to RSA 7:24 or 7:25, that the registered charitable trust, fund raising counsel, or paid solicitor has engaged in any acts or practices declared unlawful under RSA 7:28-f. The director shall give notice of the revocation by certified mail, return receipt requested, to the charitable trust and its directors or trustees, fund raising counsel, or paid solicitor at the most current addresses on file with the charitable trusts unit.

(b) The director may revoke the registration of a charitable trust, fundraising counsel, or paid solicitor if its registration has been revoked in any state or has been ordered by a court or governmental agency to cease soliciting contributions within any state. The director shall give notice of the revocation by certified mail, return receipt requested, to the charitable trust and its directors or trustees, fund raising counsel, or paid solicitor at the most current addresses on file with the charitable trusts unit.

(c) Following revocation, a charitable trust, fundraising counsel, or paid solicitor shall refrain from conducting operations, soliciting funds, and otherwise engaging in fundraising or fundraising services in New Hampshire.

Jus 414.02 Director's Authority. Nothing in these rules adopted by the Department of Justice shall limit or prevent the director from taking any action consistent with the director's authority under RSA 7:19 through RSA 7:32-l.

#### PART Jus 415 COMMUNITY BENEFITS PLAN FOR HEALTH CARE ORGANIZATIONS

Jus 415.01 Annual Submission of Community Benefits Plan. Within 90 days of the start of its fiscal year, health care charitable trusts shall complete and submit online Form NHCT-31 "Community Benefits Plan Reporting Form," as amended December 2020, available at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 415.02 Form NHCT-31 Community Benefits Plan Reporting Form.

(a) Any health care charitable trust shall supply on Form NHCT-31 "Community Benefits Plan Reporting Form" available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm) the following:

(1) Organizational information, including:

- a. Name and mailing address of the health care charitable trust;
- b. Federal identification number of the health care charitable trust;
- c. Charitable trusts unit registration number of the health care charitable trust;
- d. Website address of the health care charitable trust and indication whether the community benefits plan is posted on the website;
- e. Name, telephone number, and electronic mail address of the chief executive of the health care charitable trust;
- f. Name, telephone number, and electronic mail address of the chair of the governing board of the health care charitable trust;
- g. Name, telephone number, and electronic mail address of the representative of the health care charitable trust designated for contact with the charitable trusts unit regarding the community benefits plan;

h. Whether the report is submitted on behalf of subsidiary organizations of the health care charitable trust; and

i. The organizational information set forth in Jus 415.02 (a) (1) pertaining to each subsidiary organization on whose behalf the report is submitted;

(2) A description of the health care charitable trust's mission statement and the community it serves, including:

a. Whether the mission statement was adopted or reaffirmed within the previous year;

b. The municipalities and counties in the health care charitable trust's primary service area; and

c. A description of the demographic or other characteristics of the service population;

(3) Information regarding the health care charitable trust's community needs assessment, including:

a. Year the most recent community needs assessment was conducted;

b. Whether the community needs assessment was conducted in collaboration with another health care charitable trust;

c. The areas of community need and concern identified in the community needs assessment or through other methods or sources; and

d. Whether the areas of community need were addressed in the community benefits plan;

(4) Information regarding the health care charitable trust's community benefits activities during the previous year and those planned or expected for the current year, including the primary community needs addressed, number of persons served, total community benefit expense, direct offsetting revenue, and estimated expense of activities projected for the current year the following categories:

a. Financial assistance;

b. Government-sponsored health care;

c. Community health improvement services and community benefit operations;

d. Health professions education;

e. Subsidized health services;

f. Research; and

g. Cash and in-kind contributions for community benefit;

(5) Information regarding the health care charitable trust's community building activities during the previous year, including the total community benefit expense and direct offsetting revenue in the following categories:

a. Physical improvements and housing;

b. Economic development;

- c. Community support;
- d. Environmental improvements;
- e. Leadership development and training for community members;
- f. Community health improvement advocacy;
- g. Workforce development; and
- h. Any other activities provided to strengthen the community's capacity to promote the health and well-being of its residents;

(6) A summary of the health care charitable trust's financial information for the previous year;

(7) Community organizations, local government officials, and other representatives of the public consulted in the community benefits planning process, including the role of the participant with respect to the identification of need, prioritization of need, development of the plan, and any plan comment; and

(8) An evaluation of the health care charitable trust's compliance with charity care policies and procedures.

(b) The health care charitable trust shall supply with Form NHCT-31 "Community Benefits Plan Reporting Form" any community needs assessment conducted in the previous year.

(c) The charitable trusts unit shall make available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm) a Community Benefits Reporting Guide to provide guidance in completing "Community Benefits Plan Reporting Form."

Jus 415.03 Form NHCT-33 Extension of Time to File Community Benefits Plan.

(a) Any health care charitable trust may request an extension of the deadline to file its annual community benefits plan report for up to 12 months by submitting a Form NHCT-33 "Application for Extension of Time to File Community Benefits Report," as amended December 2020, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) Any health care charitable trust seeking an extension of the deadline to file its annual community benefits plan report shall file a Form NHCT-33 "Application for Extension of Time to File Community Benefits Report," on or before the date on which the annual report is due to be filed with the charitable trusts unit.

(c) Health care charitable trusts shall supply on Form NHCT-33 "Application for Extension of Time to File Community Benefits Report," as amended December 2020, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm), the following information:

- (1) Legal name and mailing address of the health care charitable trust;
- (2) Name, mailing address, telephone number, and electronic mail address of the representative of the health care charitable trust designated for contact with the charitable trusts unit regarding the community benefits plan;
- (3) Charitable trusts unit registration number;

- (4) Additional time requested;
- (5) Date that the health care charitable trust's fiscal year begins; and
- (6) Reason for the extension.

(d) Form NHCT-33 "Application for Extension of Time to File Community Benefits Plan" shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

Jus 415.04 Exemption from Community Benefits Plan Requirement.

(a) Any health care charitable trust for which compliance with the annual community benefits plan reporting requirement would be a financial or administrative burden may request that the director grant an exemption for 3 years by filing Form NHCT-32 "Community Benefits Plan Application for Exemption," as amended December 2020, available online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

(b) The director of charitable trusts shall grant an exemption from the annual community benefits plan reporting requirement for 3 years if the health care charitable trust demonstrates that it meets the following criteria:

- (1) The health care charitable trust serves a specifically defined and very limited segment of the population and provides no health care services to the community at large;
- (2) The cash assets of the health care charitable trust are valued at less than \$100,000.00, and:
  - a. The financial resources of the health care charitable trust would be negatively impacted by the obligation to prepare annual community benefits plans; and
  - b. It is not possible to enter into a collaboration with another health care charitable trust for the purpose of preparing a community benefits plan; or
- (3) The health care charitable trust does not have sufficient paid staff, volunteers, or other resources available to prepare the community benefits plan, and:
  - a. It does not have sufficient financial resources available to engage the services of an outside entity for the purposes of preparing the community benefits plan; and
  - b. It is not possible to enter into a collaboration with another health care charitable trust for the purpose of preparing a community benefits plan.

(c) Any health care charitable trust seeking an exemption under Jus 414.04 (a) shall supply on Form NHCT-32 "Community Benefits Plan Application for Exemption" the following information:

- (1) Name and address of the health care charitable trust;
- (2) Name, mailing address, telephone number and electronic mail address of the representative of the health care charitable trust designated for contact with the charitable trusts unit regarding the community benefits plan;
- (3) Date that the health care charitable trust's fiscal year begins;
- (4) Federal tax identification number of the health care charitable trust;
- (5) Charitable trusts unit registration number; and

- (6) If the health care charitable trust seeks an exemption under Jus 414.04(b)(1):
  - a. A description of the population served by the health care charitable trust;
  - b. Names and addresses of the officers and directors of the health care charitable trust;
  - c. Name and telephone number of the executive director or other representative of the health care charitable trust designated for contact with the charitable trusts unit regarding the community benefits plan;
  - d. A description of any health care services provided by the health care charitable trust; and
  - e. Copies of the health care charitable trust's mission statement, articles of agreement, bylaws, and other governing documents;
- (7) If the health care charitable trust seeks an exemption under Jus 414.04(b)(2):
  - a. Names and addresses of the officers and directors of the health care charitable trust;
  - b. Name and telephone number of the executive director or other representative of the health care charitable trust designated for contact with the charitable trusts unit regarding the community benefits plan;
  - c. Copies of the health care charitable trust's mission statement, articles of agreement, bylaws, and other governing documents;
  - d. Copy of the health care charitable trust's Internal Revenue Service Form 990, Internal Revenue Service Form 990-EZ, audited financial statement, or other financial report for the most recent accounting period;
  - e. An explanation as to why complying with the obligation to submit annual community benefits plans would result in a negative financial burden for the health care charitable trust; and
  - f. An explanation as to why it is not possible for the health care charitable trust to collaborate with another health care charitable trust in preparing the community benefits plan;
- (8) If the health care charitable trust seeks an exemption under Jus 414.04(b)(3):
  - a. Names and addresses of the officers and directors of the health care charitable trust;
  - b. Name and telephone number of the executive director or other representative of the health care charitable trust designated for contact with the charitable trusts unit regarding the community benefits plan;
  - c. Copies of the health care charitable trust's mission statement, articles of agreement, bylaws, and other governing documents;
  - d. Copy of the health care charitable trust's Internal Revenue Service Form 990, Internal Revenue Service Form 990-EZ, audited financial statement, or other financial report for the most recent accounting period;

- e. Organizational chart showing all paid full and part-time positions;
- f. Average number of volunteer hours provided to the health care charitable trust and the summary of duties provided by the volunteers;
- g. An explanation as to why compliance with the community benefits plan would result in an administrative burden for the health care charitable trust; and
- h. An explanation as to why it is not possible for the health care charitable trust to collaborate with another health care charitable trust in preparing the community benefits plan.

(d) Form NHCT-32 “Community Benefits Plan Application for Exemption” shall be signed by the president or treasurer under penalty of false written statement in accordance with RSA 641:3 and RSA 641:8.

(e) Form NHCT-32 “Community Benefits Plan Application for Exemption” shall be submitted to the charitable trusts unit either in hardcopy or online at [www.doj.nh.gov/charitable-trusts/forms.htm](http://www.doj.nh.gov/charitable-trusts/forms.htm).

#### PART Jus 416 CONSERVATION EASEMENTS

Jus 416.01 Amendment to or Termination of Conservation Easement. Any requests for review of an amendment to or termination of a conservation easement shall be submitted to the director not less than 60 days prior to the effective date of the amendment or termination.

Jus 416.02 Request for Review of Conservation Easement Amendment or Termination. Any request for review by the director of any amendments to or terminations of a donated conservation easement shall include the following:

- (a) Original easement deed;
- (b) Proposed amendment to or termination of the easement deed; and
- (c) Narrative describing how the amendment complies with the following principles:
  - (1) Clearly serves the public interest and is consistent with the easement holder’s mission;
  - (2) Complies with all applicable federal, state, and local laws;
  - (3) Does not jeopardize the easement holder’s tax exempt status or status as a charitable organization under either federal or state law, if the easement holder is a land trust or other charitable organization;
  - (4) Does not result in a “pecuniary benefit transaction” as defined in RSA 7:19-a, I (c) or otherwise does not unreasonably benefit a board member, trustee, officer, or key employee;
  - (5) Is consistent with the conservation purpose(s) and intent of the easement;
  - (6) Is consistent with the documented intent of the donor, grantor, and any direct funding source; and
  - (7) Has a net beneficial or neutral effect on the relevant conservation values or attribute protected by the easement.

Jus 416.03 Additional Information. The director may require the submission of additional information or documentation in order to complete the review.

Jus 416.04 Review by the Director. The director will make one of the following determinations:

- (a) Whether to take no action to oppose the easement amendment or termination;
- (b) Whether to take no action to oppose the easement amendment or termination subject to particular conditions;
- (c) Whether to oppose the easement amendment or termination; or
- (d) Whether to require court approval of the easement amendment or termination.



## APPENDIX

Rule Number	State Statute Implemented
Jus 401.01	RSA 7:22
Jus 401.02	RSA 403-E:1, II
Jus 401.03	RSA 7:22
Jus 401.04	RSA 7:21, II (b)
Jus 401.05	RSA 7:22
Jus 401.06	RSA 7:22
Jus 401.07	RSA 7:21, I
Jus 401.08	RSA 7:21, II
Jus 401.09	RSA 7:20; 7:22
Jus 401.10	RSA 7:32-d, I
Jus 401.11	RSA 7:21, III
Jus 401.12	RSA 7:32-d, II
Jus 401.13	RSA 7:32-d, IV
Jus 401.14	RSA 7:22
Jus 401.15	RSA 7:32-f
Jus 401.16	RSA 7:20; RSA 7:22
Jus 401.17	RSA 7:22
Jus 401.18	RSA 7:22
Jus 401.19	RSA 7:22
Jus 401.20	RSA 7:21, V
Jus 401.21	RSA 7:22
Jus 401.22	RSA 7:22
Jus 401.23	RSA 7:32-d, V
Jus 401.24	RSA 7:22
Jus 401.25	RSA 7:21, VI
Jus 401.26	RSA 7:19-a, I (c)
Jus 401.27	RSA 292:2-a
Jus 401.28	RSA 547:3
Jus 401.29	RSA 403-E:1, V
Jus 401.30	RSA 7:22
Jus 401.31	RSA 7:19, I; 7:22
Jus 401.32	RSA 7:21, VII
Jus 401.33	RSA 7:22
Jus 401.34	RSA 7:21, VIII
Jus 402.01	RSA 7:19
Jus 402.02	RSA 7:22
Jus 402.03	RSA 7:22; RSA 7:28, I
Jus 402.04	RSA 7:22; RSA 7:28, I; RSA 7:28, III; RSA 7:28-a, I
Jus 402.05	RSA 7:22; RSA 7:28, III
Jus 402.06	RSA 7:22
Jus 403.01	RSA 7:22
Jus 403.02	RSA 7:22; RSA 7:28, I; RSA 7:28-a, I
Jus 404.01	RSA 7:28, II; RSA 7:28, III
Jus 404.02	RSA 7:28, II; RSA 7:28, III; RSA 7:28-a, II
Jus 404.03	RSA 7:28, III

Jus 404.04	RSA 7:28, II; RSA 7:28, III
Jus 404.05	RSA 7:28, III; RSA 7:28-a, II
Jus 404.06	RSA 11:5-b, II; RSA 23:21; RSA 31:25-c; RSA 31:33; RSA 31:38; RSA 202-A:12-a
Jus 405.01	RSA 7:19, I
Jus 405.02	RSA 7:19, I; RSA 7:22
Jus 405.03	RSA 7:22; RSA 7:23
Jus 406.01	RSA 7:22; RSA 7:32-a
Jus 406.02	RSA 7:22; RSA 7:32-a
Jus 406.03	RSA 7:22; RSA 7:32-a
Jus 407.01	RSA 7:22; RSA 7:28
Jus 407.02	RSA 7:22; RSA 7:28
Jus 407.03	RSA 7:22; RSA 7:28
Jus 408.01	RSA 7:28-b, II; RSA 7:28-b, III
Jus 408.02	RSA 7:28-b, I
Jus 408.03	RSA 7:28-b, IV
Jus 408.04	RSA 7:28-b, II (c); RSA 7:28-b, II (e)
Jus 409.01	RSA 7:28-c, II; RSA 7:28-c, III
Jus 409.02	RSA 7:28-c, II; RSA 7:28-c, III
Jus 409.03	RSA 7:28-c, IV; RSA 7:28-c, V
Just 409.04	RSA 7:28-c, XI
Jus 409.05	RSA 7:28-c, VII
Jus 409.06	RSA 7:28-c, X
Jus 409.07	RSA 7:28-c, VIII
Jus 410.01	RSA 7:28-d, II
Jus 410.02	RSA 7:22; RSA 7:28-d, I
Jus 410.03	RSA 7:22; RSA 7:28-d, I
Jus 410.04	RSA 7:22; RSA 7:28-d, III
Jus 411.01	RSA 403-E:3, II
Jus 411.02	RSA 403-E:3, II
Jus 412.01	RSA 7:22
Jus 412.02	RSA 7:22
Jus 413.01	RSA 7:24
Jus 413.02	RSA 7:25
Jus 413.03	RSA 7:23
Jus 414.01	RSA 7:22; RSA 7:28-f, II
Jus 414.02	RSA 7:19 through RSA 7:31-l
Jus 415.01	RSA 7:32-g
Jus 415.02	RSA 7:32-e; RSA 7:32-g
Jus 415.03	RSA 7:32-g, II
Jus 415.04	RSA 7:32-j
Jus 416.01	RSA 7:22
Jus 416.02	RSA 7:22
Jus 416.03	RSA 7:22
Jus 416.04	RSA 7:22