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## Nonprofit Law Resource Library

### State-By-State Annual Compliance – New Hampshire

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#### Annual Filings for New Hampshire Nonprofit Organizations

##### 1. New Hampshire Attorney General

Form: Form 990, 990-EZ, or Form NHCT-2A

**Due Date: 4 ½ months after end of fiscal year**

N.H. Department of Justice  
Charitable Trusts Unit  
33 Capitol Street  
Concord, NH 03301

Information: (603) 271-3591  
Fax: (603) 271-2110  
Web Site: [www.state.nh.us/nhdoj/charitable](http://www.state.nh.us/nhdoj/charitable)  
Filing Fee: \$75

Notes: If the organization is not required to file Form 990 or 990-EZ due to asset level, then it must file Form NHCT-2A. Otherwise, the organization should file a copy of the Form 990 or 990-EZ.

Charitable organizations with revenues between \$500,000-\$1,000,000 must also submit a financial statement that complies with GAAP (Generally Accepted Accounting Principles). Private foundations are exempt from this requirement.

Charitable organizations with revenues of \$1,000,000 or more must also submit their audited financial statements. Private foundations are exempt from this requirement.

## 2. Internal Revenue Service

Form: Annual Return Form 990

**Due Date: 4 ½ months after end of fiscal year**

Internal Revenue Service  
Ogden, UT 84201-0027

Information: (800) 829-1040  
Forms: (800) 829-3676  
Web Site: [www.irs.gov/charities](http://www.irs.gov/charities)  
Filing Fee: \$0

**Public Charities:** If revenues under \$25,000, file Form 990-N electronically.  
If revenues between \$25,000 and \$100,000, submit Form 990EZ.

**Private Foundations:** Submit Form 990PF, regardless of revenues.

## 3. New Hampshire Department of Revenue Administration

Note: 501(c)(3) tax-exempt organizations are exempt from this tax and filing. Other 501(c) organizations must file:

Form: BET (Business Enterprise Tax)

**Due Date: 5 ½ months after end of fiscal year**

NH Department of Revenue Administration  
Document Processing Division  
PO Box 637  
Concord, NH 03302-0637

Information: (603) 271-2186  
Forms: (603) 271-2192  
Web Site: [www.state.nh.us/revenue](http://www.state.nh.us/revenue)  
Filing Fee: N/A

Notes: Tax is .0075 times the enterprise value tax base.

If gross business receipts are under \$150,000 and the enterprise value tax base is less than \$75,000, then no filing is due.

If the annual estimated tax exceeds \$200, quarterly estimated tax payments must be filed (Form NH-1120-ES).

#### 4. New Hampshire Secretary of State

Form: 5 Year Return

**Due Date: All nonprofit corporations are required to file a return during the first calendar year ending with a 5 or a 0 after the date of incorporation, and every 5 years thereafter.**

**The form to be filed will be mailed by the Corporation Division to the principle address of the organization.**

Secretary of State  
Corporations Division  
State House  
107 North Main Street  
Concord, MA 03301-4989

Information: (603) 271-3246  
Main Line: (603) 271-3244  
Web Site: [www.state.nh.us/sos/](http://www.state.nh.us/sos/)  
Filing Fee: \$25