

A Checklist of Filing Requirements FOR NH NONPROFITS

DISCLAIMER

This document is provided as a guide to help your nonprofit with the legal filing process. It does not constitute legal advice. As always, please consult your attorney and/or accountant to make sure your nonprofit has met all the legal reporting and filing requirements.

Nonprofits in New Hampshire have regulatory filing requirements when they are established, and in years thereafter. Following is a checklist of required filings.

At Start-Up:

Register with the Nh Secretary of State's Office

All Nonprofits that wish to obtain corporate status must file an [Application for Incorporation](#) with the NH Secretary of State's office.

Apply to the IRS for Tax Exempt Status

All nonprofit charitable corporations with gross annual income exceeding \$5,000 must file an [Application for Recognition of Exemption](#). Successful applications will receive a letter determining nonprofit status from the IRS.

Register with the NH Charitable Trusts Unit

All NH charities, and any out-of-state charities planning to solicit donations from New Hampshire citizens, are required to [register with and report to the Charitable Trusts Unit](#) of the Attorney General.



Every Year:

File Form 990 with the IRS

All nonprofits must file a version of the Form 990. Which version they must file is based on their gross receipts and total assets.

Amount	Form 990 Version
Gross receipts under \$50,000	990-N
Gross receipts between \$50,000 and \$200,000 and total assets less than \$500,000	990-EZ or 990
Gross receipts greater than \$200,000 or total assets greater than \$500,000	990

The report is due no later the 15th day of the 5th month following the close of the fiscal year.

(Example – if your fiscal year ends on June 30, your report is due no later than November 15th of the same year.)

File Annual Report with the NH Charitable Trusts Unit

Annual Report specific filing requirements vary based on the version of the IRS Form 990 that you file and your gross receipts. [Annual Reports](#) must be submitted with the filing fee.

Every 5 Years

Renew Corporate Charter with the NH Secretary of State's Office

All nonprofits registered as corporations with the Secretary of State's office are required [to renew their corporate charter every five years](#). (For-profit corporations must file yearly.)

The reporting requirement began in 1990, and is then required every five years thereafter (1990, 1995, 2000, 2005, 2010, 2015, 2020, etc.)

You can see if your organization is in good standing with the NH Secretary of State on their [website](#).

