

Notice Number 2023-239

Rule Number Jus 400

1. Agency Name & Address:

**Department of Justice  
Charitable Trusts Unit  
33 Capitol St.  
Concord, NH 03301**

2. RSA Authority: RSA 7:22

3. Federal Authority: \_\_\_\_\_

4. Type of Action:

Adoption \_\_\_\_\_

Repeal \_\_\_\_\_

Readoption \_\_\_\_\_

Readoption w/amendment X

5. Short Title: **Charitable Trusts**

6. (a) Summary of what the rule says and of any proposed amendments:

**The Department of Justice proposes to readopt with amendment the rules in Chapter Jus 400 that specify procedures for the Charitable Trusts Unit (“CTU”) to secure records and other information for the operation of the register of charitable trusts in accordance with RSA 7:22. In addition, the rules specify procedures for the supervision, investigation, and enforcement of charitable trusts, charitable solicitations, and charitable sales promotions in accordance with RSA 7:22.**

**These amendments:**

- 1. Clarify who is authorized sign certain forms on behalf of a charitable trust;**
- 2. Clarify which IRS tax forms must accompany a charitable trust’s annual report to the CTU;**
- 3. Provide a procedure for ending a suspension of annual reporting requirements;**
- 4. Clarify the filing deadline for a charitable trust’s first annual report to the CTU;**
- 5. Change the CTU’s time to review applications by charitable trusts to extend their annual report filing deadline;**
- 6. Clarify the circumstances under which a charitable trust may seek an extension of its annual report filing deadline;**
- 7. Clarify which of a charitable trust’s submitted forms constitute the CTU’s register;**
- 8. Clarify the circumstances under which a charitable trust may be listed as in good standing or not in good standing;**
- 9. Amend the CTU’s review standards for amendments to donated conservation easements to use language that is more familiar to easement holders;**
- 10. Clarify the requirements of statutes and rules that provide for “notice” to the CTU; and**
- 11. Provide a process for requesting a waiver under RSA 292:6-a and standards for evaluation of such requests.**

**In addition, the amendments will update the CTU’s forms to ensure consistency with the above-listed rule amendments and clarify wording of form questions that have been the source of confusion. The form amendments are not intended to require the reporting of any additional information.**

6. (b) Brief description of the groups affected:

**The rules apply to any individual, corporation, unincorporated association, or trust that holds property for a charitable purpose as well as all individuals that solicit for a charitable purpose or engage in charitable sales promotions.**

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

<b>Rule Number</b>	<b>State Statute Implemented</b>
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

<b>Rule Number</b>	<b>State Statute Implemented</b>
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 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
Jus 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
Jus 417	RSA 7:22
Jus 418	RSA 7:22
Jus 419	RSA 292:6-a

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Diane M. Quinlan** Title: **Director of Charitable Trusts**  
Address: **33 Capitol Street** Phone #: **603-271-3591**  
**Concord, NH 03301** Fax#: **603-271-2110**  
E-mail: **diane.m.quinlan@doj.nh.gov**  
TTY/TDD Access: Relay NH 1-800-735-2964  
or dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **Thursday, November 30, 2023.**

Fax  E-mail  Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Monday, November 6, 2023, at 1:00 p.m.**

Place: **This a virtual-only hearing via Microsoft Teams, which may be accessed through the following link:**

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_ZGMxNjFmNjEtNDFIOC00NjI4LTg2ZWMTNmY3ZGRmZmMyNjA0%40thread.v2/0?context=%7b%22Tid%22%3a%2992deae9-1c4c-42c8-a310-5088af55ba74%22%2c%22Oid%22%3a%22bb2edb05-42b7-4718-b72d-eb06d23fb835%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZGMxNjFmNjEtNDFIOC00NjI4LTg2ZWMTNmY3ZGRmZmMyNjA0%40thread.v2/0?context=%7b%22Tid%22%3a%2992deae9-1c4c-42c8-a310-5088af55ba74%22%2c%22Oid%22%3a%22bb2edb05-42b7-4718-b72d-eb06d23fb835%22%7d)

**Participants may dial in for audio only using this phone number:**

**603-931-4944**

**and meeting ID:**

**455 834 390#**

**Participants experiencing difficulty accessing the virtual meeting may call 603-271-3591 or email [CharitableTrustsUnit@doj.nh.gov](mailto:CharitableTrustsUnit@doj.nh.gov) for assistance.**

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant):

FIS # 23:237, dated September 27, 2023

1. **Comparison of the costs of the proposed rule(s) to the existing rule(s):**

There is no difference in cost when comparing the proposed rules to the existing rules. Not applicable to Jus 418 and Jus 419 as these are new rules.

2. **Cite the Federal mandate. Identify the impact on state funds:**

No federal mandate, no impact on state funds.

**3. Cost and benefits of the proposed rule(s):**

There is no additional cost or benefit attributable to the new rules, Jus 418 and Jus 419.

**A. To State general or State special funds:**

None.

**B. To State citizens and political subdivisions:**

None.

**C. To independently owned businesses:**

None.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

**This rule does not mandate or assign any new, expanded, or modified programs or responsibilities to any political subdivisions in such a way as to necessitate additional local expenditures by the political subdivisions.**