



## REPORT OF TRUST AND CAPITAL RESERVE FUNDS

For the period ending:

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

#### Reporting:

- Complete all fields as necessary for the *Report of Trust Funds* and *Principal Only* sections.
- INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).
- PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- WEB SITE - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable)
- FAIR VALUE - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

**A hard copy of this form, as well as the signature page, must be sent to:**

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

#### For Assistance Please Contact:

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality:  County:  Total of All Funds:

### PREPARER'S INFORMATION

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)



**Report of The Trust Funds for the Period Ending**

	Trust Fund 1	Trust Fund 2	Trust Fund 3	Trust Fund 4	Trust Fund 5
Date of Creation					
Name of Trust Fund					
Type of Fund					
Purpose of Trust					
How Invested					
Balance Beginning of Year					
New Funds Created					
Cash Gains or Losses on Securities					
Withdrawals					
Balance End of Year					
Balance Beginning of Year					
Income During Year (Amount)					
Expended During Year					
Balance at End of Year					
<b>Grand Total Principal &amp; Income End of Year</b>					

**PRINCIPAL**

**INCOME**



Principal Only for the Period Ending			
Fund No.	Beginning of Year Fair Value	Unrealized Annual Gains	End of Year Fair Value
1			
2			
3			
4			
5			



**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Services Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**TRUSTEE CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

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 Trustee of Trust Funds Signature

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 Trustee of Trust Funds Signature

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 Trustee of Trust Funds Signature

*Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:*

**Department of Justice**  
**Office of the Attorney General**  
**33 Capitol Street**  
**Concord, NH 03301-6397**