_____ Board Calendar — Fiscal Year _____ (year ends December 31)

Delete the rows for states you do not file in. Dates for a December 31 year end.

Month	Board work	Filings and deadlines
January	Annual conflict-of-interest disclosures signed. Confirm officers and committee chairs.	—
February	Executive director goals for the year agreed. Committee charters reviewed.	—
March	Draft year-end financials reviewed by finance committee.	Engage CPA if a review or audit is needed (NH: GAAP statement at $500,000+, audit at $2,000,000+; MA: review over $500,000, audit over $1,000,000).
April	Board reviews the draft Form 990 before it is filed (Form 990 Part VI asks about this).	—
May	—	**May 15:** IRS Form 990 / 990-EZ / 990-N (or Form 8868 extension). **NH:** Charitable Trusts Unit NHCT-12 + $75 (the IRS extension does not extend it). **MA:** Form PC to the AG (6-month extension if in compliance).
June	Board self-assessment.	**June 1 (ME):** Annual report to the Secretary of State, $35 ($25 late penalty).
July	Strategic check-in / retreat.	—
August	Nominating committee starts slate for next year.	—
September	Budget process starts. Risk and insurance review.	—
October	Executive director evaluation.	—
November	Budget approved.	**Nov 1 (MA):** Annual report to the Secretary of the Commonwealth, $15. **Nov 15:** extended Form 990 due, if you filed Form 8868. **Nov 30 (ME):** charitable organization license expires, if you hold one ($20 renewal).
December	Officer elections; calendar for next year adopted.	**Dec 31 (NH, years ending 0 or 5 only — next 2030):** nonprofit report to the Secretary of State, $25.

Owner for each filing: _____ (Treasurer / ED / Secretary). Where filed copies are kept: _____

State notes

- **Maine:** Annual report due June 1 ($35). Charitable organization license, if you hold one, expires

November 30.
- **New Hampshire:** Charitable Trusts Unit report (NHCT-12, $75) due 4 months 15 days after year end. Secretary of State nonprofit report ($25) only in years ending in 0 and 5 — next by December 31, 2030.
- **Massachusetts:** Form PC due 4.5 months after year end. Secretary of the Commonwealth annual report ($15) due November 1.

Sources

- IRS: Annual exempt organization return: Due date — https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-due-date
- 29-250 C.M.R. ch. 260, § 3 (Maine nonprofit annual reports, due June 1) — https://www.law.cornell.edu/regulations/maine/29-250-C-M-R-ch-260-SS-3
- 13-B M.R.S. § 1401 (fees: annual report $35; late penalty $25) — https://legislature.maine.gov/legis/statutes/13-B/title13-Bsec1401.html
- Maine OPOR: Charitable Organizations licensing (Charitable Solicitations Act) — https://www.maine.gov/pfr/professionallicensing/professions/charitable-solicitations-act/licensing/charitable-organizations
- RSA 7:28 (charitable trust registration and annual reports; GAAP statements at $500,000; audit at $2,000,000) — https://www.gc.nh.gov/rsa/html/I/7/7-28.htm
- RSA 7:28-a (filing fees: registration $25; annual report $75) — https://www.gc.nh.gov/rsa/html/I/7/7-28-a.htm
- RSA 292:25 (nonprofit return every 5 years; $25 fee) — https://www.gc.nh.gov/rsa/html/XXVII/292/292-25.htm
- M.G.L. c. 12, § 8F (public charity annual report; fees; audit and review thresholds) — https://www.mass.gov/info-details/mass-general-laws-c12-ss-8f
- MA AGO: Online Charity Filing Portal (Form PC due 4.5 months after fiscal year end) — https://www.mass.gov/info-details/online-charity-filing-portal
- M.G.L. c. 180, § 26A (nonprofit annual report to the Secretary, on or before November 1) — https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXXII/Chapter180/Section26A
- MA Corporations Division Fee Schedule (domestic nonprofit annual report $15, due November 1) — https://www.sec.state.ma.us/divisions/corporations/download/Fee_Schedule.pdf

Practice template, not legal advice. Your articles, bylaws, policies and the statutes control — check with counsel or the state office before you rely on it.

Made with Prepared Board · https://preparedboard.com/seacoast/templates/annual-board-calendar