

Filing Instructions for Exemption Request

Division of Charitable Solicitations and Gaming

Department of State

State of Tennessee

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Tre Hargett
Secretary of State

Instructions: Complete an Exemption Request if your organization does not intend to solicit and receive and does not actually raise or receive gross contributions from the public in excess of \$30,000 during a fiscal year. "Contributions" include donations, grants, program service revenue, income from fundraising events, and sales of inventory. Organizations granted an exemption status pursuant to T.C.A. § 48-101-502 (a)(2) are required to file the Exemption Request on an annual basis – due six months after the end of the fiscal year.

Each Exemption Request must include the following documents:

Due every filing:

- Completed Exemption Request form
- Completed Annual or Quarterly Summary of Financial Activities form
- IRS Form 990, Form 990 EZ, or Form 990N from the most recent fiscal year, if the organization is required by the IRS to file a 990 form
- Any amendments to the governing documents since the last filing

Due only on first filing:

- Governing documents (Articles of Incorporation, By-laws, etc.)
- IRS determination letter granting tax-exempt status or application for tax-exempt status, if applicable