

Filing Instructions for Renewing Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Charitable Solicitations and Gaming

Department of State

State of Tennessee

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sos.tn.gov/charitable

Each application for registration must include the following documents and fee:

- Completed application to renew registration;
- Completed annual Summary of Financial Activities form;
- IRS form 990, 990EZ, or 990N for the most recently completed accounting year, if the organization is required to file a 990;

Please only submit the public disclosure copy of the Form 990 with your filing.

Pursuant to Internal Revenue Code Section 6104, an organization which is not a private foundation or a section 527 political organization is not required to disclose the name or address of any contributor to the organization. This information is located on the Schedule B, and **is not required** in order to register in the State of Tennessee.

Please note, any registration statements and applications, reports and all other documents and information required to be filed under this part or by the Secretary of State shall be public records and open to the general public for inspection.

- An audited financial statement if the organization grossed more than \$500,000 in revenue, excluding grants from government agencies and 501(c)(3) private foundations;
- IRS determination letter granting tax-exempt status or application for tax-exempt status, if applicable and not previously filed;
- Any amendments to organization's governing documents;
- And a registration fee, based on the schedule below (Please make check payable to Tennessee Secretary of State.):**

Gross Revenue	Filing Fee
\$0 – \$48,999.99	\$80.00
\$49,000.00 – \$99,999.99	\$120.00
\$100,000.00 – \$249,999.99	\$160.00
\$250,000.00 – \$499,999.99	\$200.00
\$500,000.00 – above	\$240.00

Note: If the application is not complete, the registration will not be approved. Additionally, applications received after the renewal date shall be assessed a \$25.00 late fee for each month or portion thereof that the report is late filed, pursuant to Tennessee Code Annotated § 48-101-506.