

Filing Instructions for Initial Registration of a Charitable Organization

Division of Charitable Solicitations and Gaming

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charitable



Tre Hargett
Secretary of State

Each application for registration must include the following:

- Completed application for initial registration;
- Completed quarterly or 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;
- Governing documents (Articles of Incorporation, By-laws, etc.);
- IRS determination letter granting tax-exempt status or application for tax-exempt status, if applicable;
- A \$50.00 filing fee. Please make check payable to: Tennessee Secretary of State**

Note: If the application is not complete, the registration will not be approved.