



**Division of Charitable Solicitations and Gaming  
Office of Tennessee Secretary of State Tre Hargett**

312 Rosa L. Parks Avenue, 8th Floor  
Nashville, Tennessee 37243  
615-741-2555

**Filing instructions for renewing registration of a charitable organization**

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

- Completed application to renew registration form;
- Completed 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;
- 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, if applicable and not previously filed;
- Any amendments to organization’s governing documents;
- And a registration fee, based on the schedule below:**

<b>Gross Revenue</b> .....	<b>Filing Fee</b>
\$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.