

FAQ: Financial Accounting Reports

Which financial report should be filed?

- If an organization has completed an accounting year, it will need to submit the Summary of Financial Activities (SFA), along with an IRS form 990 (if the organization is required to file such), and an audited financial statement if its revenues exceed \$500,000, excluding government grants and grants from private foundations.
- If the organization is a newly registered organization in its first year of operation must complete a Quarterly Financial Report at the end of each quarter of its current fiscal year. The report is due within thirty (30) days of the end of each quarter.

When should the financial accounting report be filed?

- The Summary of Financial Activities should be filed along with the annual renewal application. You will be prompted to complete the Summary of Financial Activities during the renewal process.
- The Quarterly Financial Report should be filed at the end of each quarter during the first year of operation. It is due within thirty (30) days of the end of each quarter.

What do I need in order to complete a financial accounting report?

- For the Summary of Financial Activities, you will need to have:
 - IRS Form 990 , Form 990 EZ or 990N for the most recent completed accounting year in PDF format.
 - If the organization grossed more than \$500,000 in revenue excluding grants from governments agencies and 501(c)(3) private foundations, an audited financial statement will need to be attached in PDF format.
- For the quarterly report, you will need to have expense and revenue figures from your most recent accounting quarter.
- The report must be electronically signed by two authorized officers.

How do you electronically sign a financial report?

- For each signature, the authorized signer will type in their Name, Title, and Date, and will then check the authorization statement.

I received a letter stating that my financial report contained errors or that it was missing some information. What can I do?

- You can re-submit a financial report by clicking the “Summary Financial Activities” or “Quarterly Financial Report” button.

Who can I call if I have questions about the financial report?

- You can call the Division of Charitable Solicitations and Gaming at 615-741-2555

Can I see a copy of what the financial report looks like?

- See the next page to view a copy of the Summary Financial Activities.



Tennessee Department of State

Division of Charitable Solicitations & Gaming
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue
Nashville, TN 37243
615-741-2555

FINANCIAL ACTIVITIES OF A CHARITABLE ORGANIZATION

INSTRUCTIONS:

Complete this form with financial information from the most recently completed accounting year. The form must be signed by two (2) authorized officers.

Note: Use of the browser back button may cause loss of data.

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Organization Information:

Name Of Organization	<input type="text"/>
FEIN	<input type="text"/>
Registration Number	<input type="text"/>

Fiscal Year

What annual accounting period has your organization adopted:

Start Date	<input type="text"/>	(format mm/dd/yyyy)
End Date	<input type="text"/>	(format mm/dd/yyyy)

Select Accounting period:

A. Gross Revenue

(Enter 0 for items that don't apply below)

1. Public Contributions	<input type="text"/>
2. Government Grants	<input type="text"/>
3. Program Service Revenue	<input type="text"/>
4. Special Events and Activities	<input type="text"/>
5. Gross Sales of Inventory	<input type="text"/>
6. Other Revenue	<input type="text"/>
7. Total Revenue	<input type="text"/>

B. Expenses

8. Program Expenses	<input type="text"/>
9. Direct Expenses from Special Events	<input type="text"/>
10. Cost of Goods Sold	<input type="text"/>
11. Management and General Expenses	<input type="text"/>
12. Fund Raising Expenses	<input type="text"/>
13. Other Expenses	<input type="text"/>
14. Total Expenses	<input type="text"/>
15. Excess / Deficit for the year	<input type="text"/>

C. Changes in Net Assets and Fund Balances

(Enter 0 for items that don't apply below)

×16. Net assets or fund balances at the beginning of the year	<input type="text"/>
×17. Other changes in net assets or fund balances	<input type="text"/>
×18. Net Assets / Fund Balances	<input type="text"/>
×19. Total Assets	<input type="text"/>
×20. Total Liabilities	<input type="text"/>
×21. Net Assets / Fund Balances	<input type="text"/>

Accounting Method Used

- Cash
 Accrual
 Other

Documents

File Upload

Upload Copy of Form 990, 990EZ, 990PF, or 990N.

Attach File:

(PDF
Format Only, 4.5 MB or smaller)

(PDF File Only)

File Upload

**Attach 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:
Attach Audited Financial Statement:**

Attach File:

(PDF
Format Only, 4.5 MB or smaller)

(PDF File Only)

Authorize Registration

Authorized Officer	<input type="text"/>
Authorized Officer Title	<input type="text"/>
Date	<input type="text"/>

Authorizing Statement

By checking this box, you certify that this is your signature and you have the authority to submit this registration form on behalf of the organization. Additionally, you certify that you have examined this registration form, including accompanying documents, and to the best of your knowledge and belief, the form and each document are true, correct, and complete.

Authorized Officer 2

Authorized Officer Title 2

Date

Authorizing Statement

By checking this box, you certify that this is your signature and you have the authority to submit this registration form on behalf of the organization. Additionally, you certify that you have examined this registration form, including accompanying documents, and to the best of your knowledge and belief, the form and each document are true, correct, and complete.

Please print this document for your records before you proceed to the next step.

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Submit

Cancel Filing