



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 Exemption Request

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

Complete an Exemption Request if your organization claims to be exempt from registration because it receives less than \$30,000 in gross contributions annually from the public. Each application for exemption must include the following documents.

Please note: As of July 1, 2014, 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.

Due every filing:

- Completed Exemption Request
- Completed 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 [if incorporated], By-laws, etc.)
- IRS determination letter granting tax-exempt status, if applicable
- Copy of the organization's mission statement