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:**

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.