



## 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 registration of a charitable organization

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

- Completed application for 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;

**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, if incorporated, By-laws, etc.);
- IRS determination letter granting tax-exempt status, if applicable;
- And a \$50.00 filing fee.

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