

Charitable Organization FAQs

What is a charitable organization?

"Charitable organization" means a group which is or holds itself out to be a benevolent, educational, voluntary health, philanthropic, humane, patriotic, religious or eleemosynary organization, or for the benefit of law enforcement personnel, firefighters, or other persons who protect the public safety, or any person who solicits or obtains contributions solicited from the public for charitable purposes. "Charitable organization" does not include any authorized individual who solicits, by authority of the organization, solely on behalf of a registered or exempt organization, or on behalf of an organization excluded from the definition of charitable organization.

What is a contribution?

"Contribution" means the promise or grant of any money or property of any kind or value, including the payment or promise to pay in consideration of a sale, performance or show of any kind which is advertised or offered in conjunction with the name of any charity. "Contribution" does not include bona fide fees, dues or assessments paid by members, provided that membership is not conferred solely as consideration for making a contribution in response to a solicitation. See T.C.A. §48-101-501(2).

What is a solicitation?

"Solicit" or "solicitation" means any oral or written request, however communicated, whether directly or indirectly, for a contribution. See T.C.A. §48-101-501(10).

What charitable organizations are exempt from registration?

Organizations that are exempt from the registration requirements of the Act include bona fide religious institutions, as defined by T.C.A. §48-101-502(c); educational institutions and supporting organizations as defined by T.C.A. §48-101-502(b); volunteer fire departments, rescue squads and local civil defense organizations; political parties, candidates, and Political Action Committees; hospitals; nursing homes; any corporation established by an act of congress of the United States that is required by federal law to submit annual reports of its activities to congress containing itemized accounts of all receipts and expenditures after being fully audited by the department of defense; and organizations that do not intend to solicit and receive and do not actually raise or receive gross contributions from the public in excess of thirty thousand dollars (\$30,000) during a fiscal year. Organizations that do not intend to solicit and do not actually raise or receive gross contributions from the public in excess of thirty thousand dollars (\$30,000) during a fiscal year must file an Exemption Request form annually.

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[View organizations which are exempt because they receive annual contributions less than \\$30,000](#)

How does an organization register with the division?

In order to register with the division, an organization must file an Application for Registration of a Charitable Organization, along with its organizing documents (e.g. a charter) and, if it has obtained one, a letter of determination of tax exempt status from the IRS. If an organization has completed an accounting year, it must file also file a Summary of Financial Activities form, 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.

***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.

How much is the registration fee?

The initial registration fee is \$50 dollars. The fee for renewing your registration is based on the following scale:

GROSS REVENUE REGISTRATION FEE	
\$0 – \$48,999.99	\$80
\$49,000 – \$99,999.99	\$120
\$100,000 – \$249,999.99	\$160
\$250,000 – \$499,999.99	\$200
\$500,000 and above	\$240

Does it matter which officers sign the registration form?

Yes. The registration renewal statement shall be signed by two (2) authorized officers of the charitable organization, one of whom shall be the chief fiscal officer

The organization does not have a 501(c)(3) letter, how do we get one?

The IRS grants federal tax exempt status. Contact information and detailed explanations of the tax exemption approval process can be found at www.irs.gov

Must an organization renew its registration?

Yes, the organization must renew its registration by the last day of the 6th month after the end of its accounting year.

What happens if the organization's renewal registration application is late?

If your application is late, your organization will be charged a twenty-five dollar (\$25) late fee for each month, or portion thereof, that the application is late filed. The late fee should accompany your application when you submit it to the division. In addition to the late fee, your organization is subject to the imposition of civil penalties.

Does your office grant extensions on filing a renewal application?

Yes, for good cause shown (e.g. application for extension to file an exempt organization return that was filed with the IRS), the division may extend the time for filing a renewal application for a period not to exceed ninety (90) days, during which time the previous registration remains in effect.

What can I do if the application for registration is denied?

You can file the registration application again and include those items for which the previous application was denied. Additionally, if you believe the application was denied in error, the organization can ask for a hearing. The request must be made within 7 days of the date you receive notification that your application has been denied. A hearing shall occur within 7 days of receiving your request for a hearing. A determination shall be reached within 3 business days of your hearing.

What are the penalties if an organization violates the Charitable Solicitations Act?

A civil penalties up to \$5,000 may be imposed for each and any violation. Further, anyone who willfully and knowingly violates any provision of the Charitable Solicitations Act, or willfully and knowingly gives false or incorrect information in filing statements or reports to the division commits a Class B misdemeanor. A second or subsequent offense is a Class E felony.

How can I check the status of a charitable organization's registration?

You may check the status of an organization's registration by visiting the division's web site, or by contacting the division at (615)741-2555 or e-mailing the division at charitable.solicitations@tn.gov.

Division of Charitable Solicitations and Gaming
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