

**State of Tennessee**



**Department of State**  
Division of Charitable Solicitations & Gaming  
William R. Snodgrass Tennessee Tower  
312 Rosa L. Parks Avenue, 8th Floor  
Nashville, TN 37243  
(615) 741-2555 / (615) 253-5173 (fax)

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**FILING INSTRUCTIONS FOR RENEWING REGISTRATION  
OF A CHARITABLE ORGANIZATION**

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**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, Form 990EZ or 990N for the most recently completed accounting year, if the organization is tax exempt
- 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 organizations governing documents
- A registration fee, based on the schedule below:

Gross Revenue	Filing Fee
\$0 - \$48,999.99	\$100.00
\$49,000.00 – \$99,999.99	\$150.00
\$100,000.00 - \$249,999.99	\$200.00
\$250,000.00 - \$499,999.99	\$250.00
\$500,000.00 – ABOVE	\$300.00

**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 Section 48-101-506.