



Grand Lodge of Tennessee

Free & Accepted Masons

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Wednesday, June 08, 2005

Subordinate Lodge Elected Officers and Event Committees

Brethren,

This is to make you aware that a Tennessee law exists that any charitable Organization, (i.e.) Masonic Lodge that holds public fund raisers is required to file with the state an Exemption request or application for registration.

Soliciting charitable contributions from the public without a current registration or approved exemption is a violation of the Charitable Solicitations Act and could result in the imposition of penalties of up to \$5,000 per violation.

These events would include Bar-B-Q's, Fish Fry's, Yard sales, or any type of event where the general public is invited to participate and charged a fee.

1. If your lodge does not have any type of fund raiser open to the public, you are not required to respond.
2. If you have fund raisers and receive less than \$30,000 in GROSS revenue from all fund raising events during the year, You are **required** to file an exemption request and summary of financial activities of an exempt charitable organization. (forms enclosed)
3. If you have fund raisers that exceed \$30,000 per year GROSS, you are required to file for Charitable Organization Registration.

The exemption request form requires that you complete part A and part B with the signature section on the back. For your information, the IRS blanket letter of exempt determination is on file in the office of Graham Suggs, senior compliance auditor. For exempt status you must also include the Summary of financial activities of an exempt charitable organization.

Fraternally Yours,



EXEMPTION REQUEST

Department of State
Division of Charitable Solicitations
312 Eighth Avenue North
8th Floor, William R. Snodgrass Tower
Nashville, TN 37243
(615) 741-2555

INSTRUCTIONS: (1) Complete Part A; (2) Complete *only one* section in Part B;
(3) Attach all required documents (*failure to do so may result in the denial of your request*); (4) Two authorized officers must sign the form in the presence of a Notary Public; and (5) Return the form to the Division of Charitable Solicitations.

PART A:

Name of Organization: _____ FEIN: _____

Physical Address: (Street) _____ (City) _____ (State) _____ (Zip) _____

Mailing Address (if different): (Street) _____ (City) _____ (State) _____ (Zip) _____

Telephone Number: () _____ Fax Number: () _____ Email Address: _____

If you solicit contributions under any name(s) other than shown above, indicate name(s) below:

(Name) _____

(Name) _____

Have you applied to the IRS for tax exemption? Yes (Attach IRS Letter of Determination or Application) No

Mission Statement: _____

PART B:

Section 1: ANNUAL GROSS REVENUE FROM THE PUBLIC LESS THAN \$30,000

- Organization has not begun fundraising activities and does not intend to receive more than \$30,000 in gross revenue from the public during a fiscal year. (*Attach proposed budget for fiscal year.*)
- Organization did not receive more than \$30,000 in gross revenue from the public during its last fiscal year. (*Submit copy of recently filed IRS Form 990 or complete attached "Summary of Financial Activities" form.*)

Note: You must register with the Secretary of State within thirty (30) days if gross contributions from the public during any fiscal year exceed thirty thousand dollars.

Section 2: RELIGIOUS ORGANIZATIONS

Ecclesiastical or Denominational Organizations or Churches

1. Are you exempt from federal income tax? Yes No
2. Are religious services and activities held on a regular basis? Yes No
3. Are you required to file the IRS Form 990 if revenue exceeds \$25,000? Yes No

Integral Affiliated Organizations

1. Are you exempt from federal income tax? Yes No
2. Are you affiliated with an IRS §501(c)(3) organization? Yes No
If yes, name of organization: _____
3. Are you required to file the IRS Form 990 if revenue exceeds \$25,000? Yes No
(*Attach copy of the IRS Determination Letter*)
4. Does more than 50% of your support come from the organization with which you are affiliated? Yes No

Organization is soliciting contributions for the construction and maintenance of a house of worship or clergyman's residence.

Section 3: VOLUNTEER FIRE DEPARTMENT, RESCUE SQUAD OR LOCAL CIVIL DEFENSE ORGANIZATION

- Volunteer Fire Department Rescue Squad Local Civil Defense Organization

Section 4: EDUCATIONAL INSTITUTIONS

- Organization is fully accredited educational institution operating exclusively for educational purposes.
Answer the following questions:
1. Are you organized and operated exclusively for educational purposes? Yes No
 2. Do you normally maintain a regular faculty and curriculum? Yes No
 3. Do you have a regularly enrolled body of pupils or students in attendance at the place where your educational activities are regularly carried on? Yes No
 4. Is the organization accredited by a recognized accrediting agency? Yes No
(If "yes", please provide name of accrediting agency: _____).
- Organization is composed of parents of students and other persons connected with an accredited educational institution, which is operated for the purpose of conducting activities in support of the educational institution.
- Organization is a private foundation which solicits contributions exclusively for an accredited educational organization.
- Organization is a co-operative scholarship corporation.

SIGNATURES

We certify that the information furnished in this Request for Exemption (and all continuation sheets) is true and correct to the best of our knowledge.

Signature of Authorized Officer _____	Date Signed _____
Print Name (Clearly) _____	
Title _____	
NOTARY SEAL	
Sworn to and subscribed before me (or to me personally known) at:	
(County and State) _____	
This the ____ day of _____ 200__	
Signature of Notary Public _____	
My Commission Expires: _____	

Signature of Authorized Officer _____	Date Signed _____
Print Name (Clearly) _____	
Title _____	
NOTARY SEAL	
Sworn to and subscribed before me (or to me personally known) at:	
(County and State) _____	
This the ____ day of _____ 200__	
Signature of Notary Public _____	
My Commission Expires: _____	

OFFICIAL USE ONLY

Auditor/Reviewer Initials: _____ Date Reviewed: _____
 Documents Attached: _____
 Comments: _____



State of Tennessee



Department of State
Division of Charitable Solicitations
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(615) 741-2555

WARNING: False or misleading statements
Subject to maximum \$5,000 penalty. T.C.A. §48-101-502(a)(2)

OFFICE USE ONLY

Date Stamped

SUMMARY OF FINANCIAL ACTIVITIES OF AN EXEMPT CHARITABLE ORGANIZATION

INSTRUCTIONS:

A charitable organization must use this form to report financial activities or attach a copy of your most recently-completed IRS Form 990. If you have not completed a full year of operation, you must submit a proposed budget for your first year of operation.

Gross revenue includes all monies received by your organization from all sources, before expenses are deducted. Contributions raised by a professional solicitor **must** be reported as gross revenue received by your organization.

This form, including attachments, is a public record

NAME OF ORGANIZATION: _____

FISCAL YEAR ENDING: _____ FEIN: _____

GROSS REVENUE:

CONTRIBUTIONS FROM THE PUBLIC:

- 1. Direct and Indirect.....\$ _____
- 2. Special Events.....\$ _____
- 3. United Way or Other Federated Fundraisers.....\$ _____

MEMBERSHIP DUES.....\$ _____

GOVERNMENT GRANTS.....\$ _____

OTHER REVENUE.....\$ _____

TOTAL GROSS REVENUE:.....\$ _____

EXPENSES:

PROGRAM SERVICES.....\$ _____

FUND RAISING.....\$ _____

ADMINISTRATIVE.....\$ _____

OTHER.....\$ _____

TOTAL EXPENSES:.....\$ _____

EXCESS (DEFICIT) OF REVENUE OVER EXPENSES.....\$ _____

SIGNATURE SECTION

This document must bear the notarized signature of two (2) authorized officers of the organization.

We certify that the information furnished in this Request for Exemption and all continuation sheets is true and correct to the best of our knowledge.

Signature of Authorized Officer _____	Date Signed _____	Signature of Authorized Officer _____	Date Signed _____
Print Name (Clearly) _____		Print Name (Clearly) _____	
Title _____		Title _____	
NOTARY SEAL		NOTARY SEAL	
Sworn to and subscribed before me (or to me personally known) at:		Sworn to and subscribed before me (or to me personally known) at:	
(County and State) _____		(County and State) _____	
This the _____ day of _____ 200__		This the _____ day of _____ 200__	
Signature of Notary Public _____		Signature of Notary Public _____	
My Commission Expires: _____		My Commission Expires: _____	

OFFICIAL USE ONLY

Auditor/Reviewer Initials: _____ Date Reviewed: _____
Documents Attached: _____
Comments: _____

