

House of Representatives State of Tennessee



Contact: Kara Watkins (615) 741-1975

FOR IMMEDIATE RELEASE

Dear Members:

I recently ran across an organization that held a very small raffle without obtaining the proper state authorization. The lack of proper authorization was not intention, just a case of not knowing the law. If an organization with which you are affiliated is planning to conduct fundraising activities and is:

An organization that 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.

An organization that did not receive more than \$30,000 in gross revenue from the public during its last fiscal year.

A religious organization that is:

- Exempt from federal income tax
- an IRS 501c3 organization
- Required to file the IRS Form 990

Volunteer Fire Department

Rescue Squad

Local Civil Defense Organization

Educational Institution

Your organization must complete an Exemption Request form (just once, this is not an annual requirement). You can obtain that form either on the web at www.tennessee.gov/sos/charity/ or from the:

Department of State
Division of Charitable Solicitations & Gaming
William R Snodgrass Tennessee Tower
312 Eighth Avenue North, 8th Floor
Nashville, TN 37243
615/741-2555

However, if your organization raises more than \$30,000 at a fundraiser, then an annual application must be completed prior to the event. Please note that there are cutoff dates for submission of the required charitable solicitation application.

Sincerely, Donna Rowland