



T E N N E S S E E  
**Hamblen County**  
SERVICE • COMMUNITY • INDUSTRY  
FINANCE DEPARTMENT

February 20, 2026

North Hamblen County Volunteer Fire Department  
Tammy Trent, Treasurer  
787 Noes Chapel Road  
Morristown, TN 37814

We have begun the 2026-2027 budget process. In order to be considered for a contribution from Hamblen County, we are requesting certain information from your organization in accordance with Section 5-9-109, *Tennessee Code Annotated (TCA)*.

**This year, we are requesting that your documents be submitted electronically to the Finance Department at the following email addresses:**

**Amanda Hale – [ahale@co.hamblen.tn.us](mailto:ahale@co.hamblen.tn.us)**  
**Dennis Fox – [dfox@co.hamblen.tn.us](mailto:dfox@co.hamblen.tn.us)**

Please provide the following items **electronically**:

- 1) proof of 501(c)(3), 501(c)(4), or 501(c)(6) IRS tax status,  
*Please note this is a letter from the IRS, not a letter of sales tax exemption from the Tennessee Department of Revenue*
- 2) your organization's most current audit or annual report detailing all receipts and expenditures, and
- 3) your organization's most current budget.

Please note that in accordance with State law, the above requested information must be submitted and on file. Noncompliance with this request may prevent your organization from receiving funds. Please understand that this letter does not guarantee that you will receive a contribution. Any contribution requires county commission approval. You may be asked to appear before the Budget Committee on **Saturday, May 16, 2026**, to explain your request. The Finance Department will notify you if the Budget Committee wants to hear from you.

Please return a copy of this letter along with the requested information above to the Hamblen County Mayor's office by **Monday, March 23, 2026**. If you have any questions, please feel free to contact me.

Sincerely,

*Amanda Hale*

Amanda Hale  
Hamblen County Finance Director

2025-2026 Contribution:

**\$75,000**

Amanda Hale, Finance Director

511 West Second North Street • Morristown, TN 37814 • office. 423.586.1931 • fax. 423.585.4699

[www.HamblenCountyTN.gov](http://www.HamblenCountyTN.gov) • email. [ahale@co.hamblen.tn.us](mailto:ahale@co.hamblen.tn.us)

# North Hamblen Proposed Budget

Utilities	7,000.00
Fuel	4,500.00
Supplies	10,000.00
Insurance	18,500.00
Communications	10,000.00
Office Supplies	3,000
Fundraising Expenses	13,000.00
Professional Services	1,500.00
Equipment	35,000.00
Training	4,000.00
Dues and Fees	150
Building repair/Maintenance	22,000.00
Truck repair/maintenance	14,000
Firefighter recreation	3,000
Gifts	200
Total Expenses	145,850

# North Hamblen Co VFD Actual Budget

Utilities	6604.48
Fuel	3109.08
Supplies	13459.86
Insurance	17,620.00
Communications	1,393.00
Office Supplies	2835.15
Fundraising Expenses	11091.43
Professional Services	1,200
Equipment	54,936.92
Supplies(furnishings)	16,791.42
Dues and Fees	100
Building repair/Maintenance	53,170.86
Truck repair/maintenance	20,294.55
Firefighter recreation	4218.18
Equipment rentals	3,486.69
Gifts	115
Loan Payments	7802.64
	218229.26

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE

Date: JUN 06 2008

NORTH HAMBLLEN COUNTY VOLUNTEER FIRE  
DEPARTMENT  
787 NOE'S CHAPEL ROAD  
MORRISTOWN, TN 37814-0000

Employer Identification Number:  
62-1459207  
DLN:  
401130001  
Contact Person:  
CHUN KAI LO ID# 11018  
Contact Telephone Number:  
(877) 829-5500  
Internal Revenue Code  
Section 501(c)(4)  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth

Letter 948 (DO/CC)

NORTH HAMBLLEN COUNTY VOLUNTEER FIRE

month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Exemption under section 501(c)(4) is recognized as of March 23, 1977, your date of formation or incorporation, to January 05, 2001, the effective date of your exemption under section 501(c)(3).

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

Contributions or gifts to nonprofit volunteer fire companies for exclu-

ORTH HAMBLEN COUNTY VOLUNTEER FIRE

ively public purposes are deductible under section 170(c)(1) of the Code.

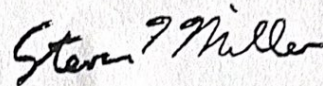
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Steven T. Miller  
Director, Exempt Organizations