

February 20, 2026

West Hamblen County Volunteer Fire Department
Mark Hickman, Chief
P.O. Box 95
Talbott, TN 37877

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

Dennis Fox - 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 • email. ahale@co.hamblen.tn.us

Internal Revenue Service

Date: April 1, 2004

West Hamblen County Volunteer Fire Department
P.O. Box 95
Talbott, TN 37877-0095

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Cassandra Jackson 31-07417
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

62-0943790

Dear Sir or Madam:

This is in response to your request of April 1, 2004, regarding your organization's tax-exempt status.

In July 1975 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

West Hamblen County Volunteer Fire Department
62-0943790

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

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

WEST HAMBLLEN COUNTY VFD					
BUDGET 2026 PLANNING					
EXPENSES					BUDGET
					2026
Bingo (Payouts)					2,800.00
Bingo Expense					4,500.00
Buildings and Grounds Maint					23,000.00
CAN-AM / Service 1					12,300.00
Door-to-Door Expense					10,000.00
Equipment Repair / Replace					15,600.00
Exterminating					600.00
Fees (Misc)					0.00
Fire Prevention					1,000.00
Firemen Recreation					7,000.00
Firemen Training					2,000.00
Flower Fund					500.00
Fuel					10,000.00
Fund Raising Expense					400.00
Garbage Service					930.00
Insurance					30,000.00
Interest Expense					2,500.00
Janitorial Supplies					1,000.00
Misc. Expense					500.00
Office Expense					1,000.00
Professional Services					4,000.00
Radios / Communications					7,000.00
Repairs from Insurance Proceeds					0.00
Taxes and Licenses					300.00
Truck Repair					7,000.00
TV / Cable					2,300.00
Uniforms					1,320.00
Utilities					17,000.00
Total					164,550.00

**WEST HAMBLEN COUNTY VFD
BUDGET 2026 PLANNING**

<u>INCOME</u>	<u>BUDGET</u>
	<u>2026</u>
Appropriation - Hamblen County	75,000.00
Bingo	12,000.00
Clover	0.00
Donations	2,500.00
Door-to-Door	36,000.00
Dues	50.00
Fund Raising	0.00
Insurance Income	2,000.00
Insurance Proceeds - WHVFD Prop	0.00
Insurance Proceeds - Workers Comp	0.00
Interest Income	6,000.00
Misc. Grants	1,000.00
Misc. Income	0.00
Refunds	0.00
Rent	27,000.00
Roadblock Collections	3,000.00
Total Income	164,550.00

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Exterminating					600.00
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Fuel					10,000.00
Fund Raising Expense					400.00
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Door-to-Door	36,000.00
Dues	50.00
Fund Raising	0.00
Insurance Income	2,000.00
Insurance Proceeds - WHVFD Prop	0.00
Insurance Proceeds - Workers Comp	0.00
Interest Income	6,000.00
Misc. Grants	1,000.00
Misc. Income	0.00
Refunds	0.00
Rent	27,000.00
Roadblock Collections	3,000.00
Total Income	164,550.00

**West Hamblen County Volunteer Fire Dept.
Profit & Loss YTD Comparison
December 2025**

	<u>Dec 25</u>	<u>Jan - Dec 25</u>
Ordinary Income/Expense		
Income		
Approp. from Hamblen County	0.00	75,000.00
Bingo	0.00	18,371.26
Clover	0.00	-141.41
Donations	410.00	5,432.00
Door to Door	0.00	37,880.00
Fund Raising	0.00	2,137.00
Insurance Proceeds - WHVFD Prop	1,000.00	5,022.60
Insurance Proceeds - WorkerComp	0.00	335.00
Interest Income	946.79	11,294.54
Miscellaneous Grants	250.00	2,750.00
Miscellaneous Income	0.00	0.00
Refund	0.00	480.00
Rent	2,350.00	32,629.65
Roadblock Collections	0.00	2,018.78
Total Income	<u>4,956.79</u>	<u>193,209.42</u>
Expense		
Bingo (Payouts)	0.00	2,900.00
Bingo Expense	0.00	3,000.93
Building & Grounds Maintn	3,299.07	19,462.16
Door to Door Expenses	0.00	8,890.22
Equip Repair & Replacement	926.93	17,485.22
Exterminating	50.00	600.00
Fees	0.00	50.95
Fire Prevention	0.00	4,254.32
Firemen Recreation	3,701.48	8,569.98
Firemen Training	0.00	2,467.85
Flower Fund	53.35	183.21
Fuel	741.21	9,577.19
Fund Raising Expense	5.05	1,648.81
Gargabe Pick-Up	75.60	907.20
Insurance	0.00	29,205.98
Interest Expense	206.13	2,759.22
Janitor Supplies	0.00	723.62
Office Expense	0.00	1,328.30
Professional Services	175.00	3,150.00
Radio Communications	473.30	6,302.05
Repairs from Insurance Proceeds	0.00	3,956.00
Taxes & Licenses	0.00	98.46
Truck Repair	849.81	11,845.87
TV Cable	195.76	2,340.82
Uniforms	0.00	175.25
Utilities	1,395.09	16,577.49
Total Expense	<u>12,147.78</u>	<u>158,461.10</u>
Net Ordinary Income	<u>-7,190.99</u>	<u>34,748.32</u>
Net Income	<u><u>-7,190.99</u></u>	<u><u>34,748.32</u></u>