

FINANCE DEPARTMENT

February 12, 2025

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

We have begun the 2025-2026 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 – <u>ahale@co.hamblen.tn.us</u> Dennis Fox – <u>dfox@co.hamblen.tn.us</u>

Please provide the following items <u>electronically</u>:

- 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 17, 2025**, 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 17, 2025. If you have any questions, please feel free to contact me.

Sincerely,

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Amanda Hale Hamblen County Finance Director 2024-2025 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 P. O. BOX 2508 CINCINNATI, OH 45201

Date: JUN 0 6 2001

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

Employer Identification Number: 62-1459207 DLN: 401130001 TEER FIRE Contact Person: ID# 11018 CHUN KAI LO 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

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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

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NORTH HAMBLEN 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 ir 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-

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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,

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Steven T. Miller Director, Exempt Organizations

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IRS Department of the Treasury Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248188030 May 07, 2021 LTR 4168C 0 62-1459207 000000 00 00013374 BODC: TE

NORTH HAMBLEN COUNTY VOLUNTEER FIRE DEPARTMENT 787 NOES CHAPEL RD MORRISTOWN TN 37814

007078

Employer ID number: 62-1459207 Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Apr. 28, 2021, about your tax-exempt status.

We issued you a determination letter in May 2001, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(l) and 170(b)(l)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

North Hamblen Expenditures	
Utilities	3329.34
Fuel	2523.55
Fire Supplies	6212.13
Supplies	4973.33
Insurance	16,423.00
Meals	1065.93
Communications	576
Office Supplies	865.46
Fundraising Expenses	11491.69
Professional Services	1200
Equipment	12,907.29
Training	5892.34
Memberships	0
Dues and Fees	100
Building repair/Maintenance	127,123.11

Truck repair/mantenance		16398.12		
Firefight	ter recre	ation		4420.5
Gifts				57.5
	Total Expenses			215559.2

North Hamblen Co. Income			
Hamblen Co	o Govt	75,000.00	
Mailout		8365	
Interest		72.01	
Fundraisers		12012.66	
Land sale		75237.48	
LOC		20,000.00	
Total Income		190,687.15	

North Hamblen	Proposed Budget 25	
Utilities		4000
Fuel		3500
Fire Supplies		6000
Supplies		4500
Insurance		17,500.00
Meals		1000
Communication	ns	800
Office Supplies		1000
Fundraising Exp	enses	12000
Professional Ser	vices	1500
Equipment		10,000.00
Training		4000
Memberships		0
Dues and Fees		100
Building repair/	Maintenance	20,000.00

Truck re	pair/ma	intenan	се	12000
Firefight	er recre	ation		3200
Gifts				200
	Total Expenses			101300