

FINANCE DEPARTMENT

February 11, 2025

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

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,

Amanda Hale

Amanda Hale Hamblen County Finance Director

2024-2025 Contribution:

\$75,000

Amanda Hale, Finance Director

511 West Second North Street • Morristown, TN 37814 • *offue*. 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 application, any supporting application of 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

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

	A	В	C	D	E		
1							
2	WEST HAMBLEN COUNTY VFD						
3							
4	BUDGET 2025						
5	INCOME						
6							
7							
8							
9	APPROP HAMBLEN COUNTY			75,000			
10	BINGO			10,000			
11	DONATIONS			2,500			
12	DOOR TO DOOR			35,000			
13	DUES			50			
14	INSURANCE INCOME			2,000			
15	INTEREST INCOME			5,000			
16	RENT			27,000			
17	ROADBLOCK COLLECTIONS			3,000			
18	MISCELLANEOUS GRANTS			1,000			
19							
20				160,550			

	А	В	C	D	E			
1								
2	WEST HAMBLEN COUNTY VFD							
3								
4	BUDGET 2025							
5	EXPENSES							
6								
7								
8								
9	BINGO PAYOU	TS		2,800				
10	BINGO EXPENSE			4,500				
11	BUILDING AND GROUNDS			23,000				
12	DOOR TO DOOR			10,000				
13	EQUIP REPAIR AND REPLACE			13,000				
14	EXTERMINATING			600				
15	FIREMEN RECREATION			7,000				
16	FIREMEN TRAINING			2,000				
17	FLOWER FUND			500				
18	FUEL			10,000				
19	FUNDRAISING			400				
20	GARBAGE PICKUP			930				
21	INSURANCE			28,000				
22	JANITOR SUPPLIES			1,000				
23	OFFICE SUPPLIES			1,000				
24	PROFESSIONAL SERVICES			5,100				
25	RADIO COMMUNICATIONS			8,000				
26	TAXES AND LICENSES			300				
27	CAN AM / SERVICE 1			12,300				
28	TRUCK REPAIR			7,000				
29	TV CABLE			2,300				
30	UNIFORMS			2,320				
31	UTILITES			17,000				
32	FIRE PREVENTION		1,000					
33	MISC.EXPENSE			500				
34				160,550				

West Hamblen County Volunteer Fire Dept. Profit & Loss January through December 2024

	Jan - Dec 24
Ordinary Income/Expense	
Income	
Approp. from Hamblen County	75,000.00
Bingo	16,212.02
Clover	-54.45
Donations	4,824.00
Door to Door	39,439.00
Fund Raising	1,206.01
Insurance Proceeds - WHVFD Prop	6,018.68
Insurance Proceeds - WorkerComp	1,404.16
Interest Income	12,593.07
Miscellaneous Grants	1,500.00
Miscellaneous Income	49.50
Refund	1,125.00
Rent	36,080.00
Total Income	195,396.99
Expense	
Bingo (Payouts)	2,833.33
Bingo Expense	3,501.47
Building & Grounds Maintn	7,130.03
Door to Door Expenses	9,005.23
Equip Repair & Replacement	60,799.45
Exterminating	600.00
Fire Prevention	288.56
Firemen Recreation	6,464.51
Firemen Training	2,459.23
Flower Fund	475.00
Fuel	10,099.27
Fund Raising Expense	982.62
Gargabe Pick-Up	905.10
Insurance	27,826.00
Interest Expense	250.43
Janitor Supplies	1,159.99
Miscellaneous Expense	933.21
Office Expense	419.08
Professional Services	4,478.50
Radio Communications	10,749.68
Repairs from Insurance Proceeds	4,730.09
Taxes & Licenses	125.46
Telephone	1,235.20
Truck Repair	13,952.09
TV Cable	2,606.84
Uniforms	1,882.31
Utilities	15,685.93
Total Expense	191,578.61
Net Ordinary Income	3,818.38
Income	3,818.38