

Cheatham County Schools

Steps to Establishing a School Support Organization (SSO)

1. Please notify the school principal concerning your desire to form an SSO.
2. The group wishing to become an SSO needs to come together to determine who will fill the roles of each office (President, Vice-President, Treasurer, Secretary, etc).
3. The group will then need to develop the Constitution & Bylaws for their organization and create goals and procedures for the organization. According to our training from Mr. David Huss, although there are no set criteria for bylaw content, bylaws typically set forth internal rules and procedures for the SSO, touching on such issues as: the existence and responsibilities of officers and directors; the size of the board and the manner and term of their election, how and when board meetings will be held, and who may call meetings, how the board will function, and how the bylaws can be amended.
4. The Cheatham County Board of Education suggests that the group wishing to form the SSO submit their bylaws to the Board of Education for review prior to moving forward. This will allow the board office to help the SSO with any questions they may have in forming their bylaws.
5. Once the SSO bylaws are created (and given the “go-ahead” by the Board Office), the SSO can apply to the Secretary of State to become a non-profit corporation in the State of Tennessee. In doing this, the SSO must file their “Charter.” Instructions to do this can be found here: <http://sos.tn.gov/business-services/non-profit-corporations>
6. There is a \$100 filing fee to file a charter for a nonprofit, BUT School Support Organizations (SSO’s) can file a Statement of Exemption which will exempt them from having to pay the \$100 filing fee.
7. After the charter is filed with the TN Secretary of State’s Office and approval is granted from the Secretary of State’s Office to be a nonprofit corporation, the SSO will need to obtain its own Employer Identification Number (EIN) from the IRS. The EIN will be necessary to open a bank account for the SSO. PLEASE NOTE: SSOs cannot utilize the school or school district’s bank account for SSO funds.
8. The SSO can apply for its EIN by clicking here: <http://www.irs.gov/Charities-&-Non-Profits/Employer-Identification-Number>
9. After the EIN is received, the SSO needs to deliver a copy of all documentation (completed bylaws, goals & procedures, charter, acknowledgement/approval from the TN Secretary of State’s Office, EIN, and the attached agreement form) to the board office. Once the board office reviews all documentation, the completed agreement with the Cheatham County Board of Education will be submitted to the Director of Schools for approval.
10. Although not required, it’s highly recommended that the SSO becomes a 501(c)(3) organization as classified under the IRS. This will allow the organization to file for tax exemption with the TN Department of Revenue. Please note that the SSO cannot use the school or the school district’s tax exemption status.
 - a. If the SSO chooses NOT to become a 501(c)(3) organization as classified under the IRS, the SSO must pay sales tax on all purchase. Also, donations to the SSO will not be tax deductible for donors.
6. There is a \$100 filing fee to file a charter for a nonprofit, BUT School Support Organizations (SSO’s) can file a Statement of Exemption which will exempt them from having to pay the \$100 filing fee.
7. After the charter is filed with the TN Secretary of State’s Office and approval is granted from the Secretary of State’s Office to be a nonprofit corporation, the SSO will need to obtain its own Employer Identification Number (EIN) from the IRS. The EIN will be necessary to open a bank account for the SSO. PLEASE NOTE: SSOs cannot utilize the school or school district’s bank account for SSO funds.
8. The SSO can apply for its EIN by clicking here: <http://www.irs.gov/Charities-&-Non-Profits/Employer-Identification-Number>
9. After the EIN is received, the SSO needs to deliver a copy of all documentation (completed bylaws, goals & procedures, charter, acknowledgement/approval from the TN Secretary of State’s Office, EIN, and the attached agreement form) to the board office. Once the board office reviews all documentation, the completed agreement with the Cheatham County Board of Education will be submitted to the Director of Schools for approval.

10. Although not required, it's highly recommended that the SSO becomes a 501(c)(3) organization as classified under the IRS. This will allow the organization to file for tax exemption with the TN Department of Revenue. Please note that the SSO cannot use the school or the school district's tax exemption status.

a. If the SSO chooses NOT to become a 501(c)(3) organization as classified under the IRS, the SSO must pay sales tax on all purchase. Also, donations to the SSO will not be tax deductible for donors.