

RIISING WITH MELODIES INC.

Georgia Charitable Solicitation Registration Exemption Memorandum - 2026

Organization	Rising with Melodies Inc.
EIN	42-1833918
Formation	Georgia domestic nonprofit corporation, March 25, 2026
Federal tax status	IRS-recognized 501(c)(3); determination letter dated July 2, 2026, effective retroactively to formation

Purpose

This memorandum documents the organization's basis for relying on the charitable-solicitation registration exemption in O.C.G.A. § 43-17-9(a)(5) for calendar year 2026. It is intended for Rising with Melodies Inc.'s internal corporate records and is not a legal opinion.

Applicable Georgia Exemption

O.C.G.A. § 43-17-9(a)(5) provides an exemption from charitable-organization registration for a charitable organization that does not have an agreement with a paid solicitor and whose total revenue from contributions has been less than \$25,000 for both the immediately preceding and current calendar years. Organizations relying on an exemption should retain records sufficient to establish that the exemption applies.

Facts Supporting the 2026 Exemption

- Rising with Melodies Inc. was formed on March 25, 2026 and therefore did not exist during calendar year 2025.
- Total contributions received during calendar year 2026 are currently under \$10,000 and therefore below the \$25,000 statutory threshold.
- The organization has no agreement with a paid solicitor and uses no commission-based or paid fundraising staff.
- Fundraising activities, including the benefit concert, website, and social-media fundraising, are conducted by unpaid volunteers and board members.
- One director receives a small monthly stipend solely for music instruction/program services. The stipend is not compensation for soliciting contributions or conducting fundraising.

Conclusion

Based on the facts above, Rising with Melodies Inc. appears to satisfy the requirements of O.C.G.A. § 43-17-9(a)(5) for calendar year 2026 and therefore appears exempt from Georgia charitable-solicitation registration for that period. On that basis, the organization would not ordinarily need to complete Form C-100 solely to register as a charitable organization while the exemption continues to apply.

Records to Retain

- This memorandum and any board or officer acknowledgment of the exemption determination.
- Accounting records showing total contributions received during each relevant calendar year.
- Documentation establishing the March 25, 2026 formation date and the IRS 501(c)(3) determination letter.

- Records confirming that the organization has no agreement with a paid solicitor.
- Documentation showing that fundraising is performed without fundraising compensation.
- The teaching agreement, board approval, payment records, or similar documentation showing that the director's stipend is for music instruction rather than solicitation.
- Contribution records and other fundraising records required by applicable Georgia recordkeeping rules.

Annual Review

The organization should review its eligibility at least annually and whenever circumstances change. In particular, it should reassess the exemption if contributions approach or reach \$25,000 in a calendar year or if it considers entering into an agreement with a paid solicitor.

References

- O.C.G.A. § 43-17-9 - Exemptions from charitable-organization registration.
- O.C.G.A. § 43-17-5 - Registration requirements for charitable organizations.
- O.C.G.A. § 43-17-21 - Burden concerning an asserted exemption.
- Georgia Secretary of State, Securities and Charities Division - Charities guidance.
- Georgia Rules and Regulations, Chapter 590-9 - Charitable Solicitations.

Prepared for internal records of Rising with Melodies Inc.

Date: September 18, 2026



Authorized Officer / Director

9/18/2026

Date