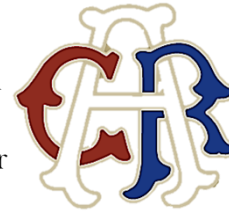




David S. Smith, LM, PCC  
Commander - Department of Michigan  
Headquarters - Traverse City  
Sons of Union Veterans of the Civil War



DEPARTMENT ORDERS NO. 10  
Series 2017-2018

10 September 2017

## Camp Suspensions

By the authority vested in me as Commander, Department of Michigan, Sons of Union Veterans of the Civil War, it is hereby ordered as follows:

**Section 1** – Within the recent release of the SUVCW Treasurer’s Handbook by National Treasurer David McReynolds, guidance regarding Camp Form 990N annual filings and tax exempt status has been documented. Furthermore, the SUVCW Treasurer’s Handbook states the latest changes to the SUVCW Constitution & Regulations regarding said Form 990N annual filings and tax exempt status.

**Section 2** – Per the SUVCW Constitution & Regulations, Chapter 1, Article 1, Section 17: Any Camp which fails to file its U.S. Internal Revenue Service (“IRS”) Form 990 appropriate to the individual tax circumstances of the Camp (usually Form 990N), or any future replacements for Form 990N or other Form 990, by the due date specified by the IRS shall be automatically suspended. The Department Commander shall issue a Department Order noting the automatic suspension. A Camp may be reinstated by providing proof of filing the appropriate Form 990. Proof shall constitute a receipt of the Form 990 by the IRS, usually an online confirmation for the Form 990N.

**Section 3** – Per the SUVCW Constitution & Regulations, Chapter 1, Article 1, Section 18: Any Camp which has had its tax-exempt status revoked by the IRS shall be automatically suspended. The Department Commander shall issue a Department Order noting the automatic suspension. A Camp may be reinstated by providing proof of the reinstatement of its tax-exempt status under either section 501 (c) 3 or 501 (c) 4 of the Internal Revenue Code.

**Section 4** – Per the SUVCW Constitution & Regulations, Chapter 1, Article 1, Section 19: A Camp that has had its tax-exempt status revoked by the IRS for failing to file its Form 990 for three consecutive years cannot be part of the Group Exemption of the National Organization. Its tax status must be standalone.

**Section 5** – Per the SUVCW Constitution & Regulations, Chapter 1, Article 1, Section 20: Camps which had their tax-exempt status revoked for failure to file its Form 990N for three consecutive years prior to July 1, 2017 may apply to the Department for reinstatement, at the discretion of the Department Commander, as an unincorporated association without formal tax status if: (1) its assets are less than \$1,000 and (2) its revenues are less than \$5,000 annually. Any Camp operating as an unincorporated association without formal tax status shall take no action that jeopardizes the tax-exempt status of the Department or the National Organization. If a Camp’s tax status has negatively impacted the tax-exempt status of the Department or the National Organization, the Camp will be suspended until it has taken such action as to prove that it has remedied the problem. Such proof shall be an official communication from the IRS resolving the matter.

**Section 6** – As directed by the SUVCW Constitution and Regulations, Chapter 1, Article 1, Section 17 and Section 18, the following Camps within the Department of Michigan are hereby automatically suspended for failure to file their IRS Form 990N by the specified due date, as well as having their tax-exempt status revoked by the IRS for failing to file their Form 990N for three consecutive years:

**U.S. Grant Camp No. 67, Saginaw-Bay City-Midland**

**Frederick H. Hackeman Camp No. 85, Bridgman**

**Wa-Bu-No Camp No. 250, Shepherd-Mount Pleasant**

**Section 7** – All affected Camp Commanders were contacted prior to the issuing of these Department Orders with assurances of aid to each Camp from the Department and its Officers. A document of specific instruction and requirements for reinstatement is being immediately provided to each Camp along with a copy of the aforementioned SUVCW Treasurer’s Handbook. It is the expectation of this office that all automatically suspended Camps will be reinstated at the earliest possible opportunity.

**Section 8** – Per the SUVCW Constitution and Regulations, Annotation 11, C-in-C Orr, Decision X, 117<sup>th</sup>, 116: *When under suspension a Camp cannot function in any manner except to perform those things which will result in termination of the suspension.*

**Section 9** – All Brothers are highly encouraged to review the SUVCW Treasurer’s Handbook, and especially all Camp Commanders, Camp Treasurers, Camp Secretaries, and Camp Council members. This handbook provides invaluable guidance and direction for Camps and Departments. It can be found at:  
<http://www.suvcw.org/wp-content/uploads/2017/08/Treasurers-Handbook-Revised.pdf>

The preceding Department Order is proclaimed this tenth day of September in the year of our Lord two thousand and seventeen, the one hundred and fifty-first year since the founding of the Grand Army of the Republic, and of the two hundred and forty-first year of Independence of these United States of America.

In Fraternity, Charity, and Loyalty,

/s/

David S. Smith, LM, PCC  
Commander, Department of Michigan  
Sons of Union Veterans of the Civil War

ATTEST:

/s/

Richard Denney, CC  
Secretary, Department of Michigan  
Sons of Union Veterans of the Civil War