

# THE VOLUNTEER

### DEPARTMENT OF NEW YORK, SONS OF UNION VETERANS OF THE CIVIL WAR

Secretary's Report
Robert Pugsley, PDC

Brothers,

This is the time of year when things start to get busy with Annual Reports due, and with the Annual Encampment. Form 22, Certification of Elections, is due by February 15<sup>th</sup> of this year. You should have had your elections by now. As soon as you can send in the form along with your current roster the better it will be. For those of you whose fiscal year ends December 31, your 990-N is due May 15<sup>th</sup>. If it ends June 30 then it is due November 15. This is an important filing. It helps to keep your 501(c)4 status. If you have not filed for three years in a row, you will lose your tax exempt status.

It is also important in our effort to become a 501(c)3 organization. Becoming a 501(c)3 means that any donations made to us are

tax deductible. If you have any questions on how to file, let me know. It is easily done and can be done online in less than ten minutes. You need to file the 990-n postcard. The Camp Annual Report (Form 27) is due on April 30<sup>th</sup>. When you send it, I would appreciate it if you use no staples. I would also appreciate it if you can get it in on time. I only have a month to compile the reports, get the needed information from them and then complete the Department Annual Report, then have it in to National by May 31.

The next item is the Encampment. The Encampment this year will be held April 20-22, 2018 at the Rochester Airport Marriott, 1890 Ridge Rd W, Rochester, NY. The business meeting will be on April 21. Refer to the website for more information. Please get your registration in early if you can. Department Officers, Camp Commanders and others who submit reports to the Encampment; if you are unable to attend, please mail or email me your

reports. Also, there are Offices that will be up for election. If you are interested, please plan on attending. Encampments are always fun and a good opportunity to see fellow Brothers that you have not seen for a while. Also keep a lookout in the mail for your fundraiser raffle tickets. The raffle is a vital source of income for the Department. You can always contact me at:

Robert Pugsley, PDC

4796 Lincoln Rd, Macedon, NY 14502, <a href="mailto:flycar@frontiernet.net">flycar@frontiernet.net</a>,

(585) 737-5710, fax (315) 333-5237

Submitted in F, C, and L,

Robert Pugsley, PDC

NY Department Secretary

(The following three items are from Department Treasurer Albanese)

# THE IMPORTANCE OF FILING THOSE 990's

For several years, the National Organization and many of the Department's including the Department of New York have repeatedly requested that camps file their 990's with varying degrees of success. The dates for filing them are listed on the National Organization's Camp Reports Form found on their website and the information is requested on Camp annual reports.

There is some confusion as to what a 990 is. A form 990 is an annual tax return for a taxexempt organization such as the SUVCW and it Departments and Camps. There are several variations of the form dependent on the income and assets of the organization. Most Departments and Camps, because of limited assets and income qualify for the simplified 990N which can be filed via a postcard return electronically. Being tax exempt means more than just being exempt from property taxes and perhaps state sales tax. It means your organization is also exempt from paying income tax. Remember just because you may have limited income or don't qualify to pay any income tax does not mean you do not file a tax return. The myth that if you make less than \$600 you don't have to file a tax return and pay no taxes is just that, a myth. The problem arises if you fail to file your 990. The IRS rules state that a tax-exempt organization that fails to file a 990 return for 3 consecutive years loses its tax-exempt status. THAT'S NOT GOOD! Not only do you lose your ability to avoid sales tax and property tax if applicable, but you also lose your ability to avoid paying income taxes on income like dues or fundraising. The Department and Camps are tax exempt under the umbrella of the National Organization but only if they file their annual 990s so it's important.

As some of you may know in February 2017 the National Organization, after many years of trying, became a 501 c 3 charitable organization. Prior to that they were a 501 c 4 tax-exempt fraternal organization. Gaining 501 c 3 status not only kept them tax exempt but also qualified them to accept charitable contributions and grants that that would be tax deductible to the donor. Unfortunately, that did not extend to the Departments or Camps although they continued being taxexempt as 510 c 4 entities under the umbrella of the National Organization. One of the reasons for this status not extending to Departments and Camps was the failure of a number of Camps to file their 990s.

Now something else that is not good! As a result of becoming a 501 c 3 entity the National Organization amended their Rules and Regulations last summer at the National Encampment. Those amendments as to Camps appear in red in Chapter I, Article 1, Sections 17 -23. They can be found on the

national website as pages 28 and 29 of the Constitution and Rules and Regulations. All Camp Commanders and Camp Treasurers need to read them. But basically, if your camp's tax-exempt status is revoked for failing to file a 990 for 3 consecutive years your camp is automatically suspended by the SUVCW. If your camp has not lost its status but fails to file, its 990 by the IRS deadline for the current year then the Camp is also automatically suspended by the SUVCW until it files proof with the Department Commander it has filed. If your Camp was revoked before July 1, 2017 you may apply to your Department Commander for reinstatement, at his discretion, if you apply as an unincorporated association with less than \$1,000 in assets and with annual revenues of no more than \$5,000. It is unclear how you exactly can go about this but it would appear that you would need to amend your bylaws in accordance with the recent General Order 18 which may be found on the national website and file some sort of list and value of assets and show that your revenues are less than \$5,000 annually which should not be too hard. Otherwise you can apply to the IRS for reinstatement as a 501 C4 with a \$400 filing fee or as a 501c3, which is much more complicated and expensive. Both would take some time to accomplish.

So please review your camp's status. If it missed filing a recent 990 do so now, make sure it continues to do so on time. The dates

are by May 15 if its fiscal year ends
December 31 and by November 15 if its
fiscal year ends on June 30. If your camp is
revoked amend your bylaws and become an
unincorporated association with assets of
\$1,000 or less and annual income of \$5,000
or less and then try to become a 501 C4
entity and regain your tax-exempt status.
The application form may be found on the
IRS website.

Finally, General Order 18 issued on February 6, 2018 by Commander in Chief Day and appearing on the national website requires all Camps and Departments to include specific language in their Department and Camp Bylaws by June 30, 2019. The specific language may be found in that Order. So please do it, it is important.

In Fraternity, Charity & loyalty,

Jeffrey Albanese, PDC Treasurer Department of New York, SUVCW

# PROCEEDINGS COMMITTEE NEEDS REPORTS FOR PRIOR ENCAMPMENTS

In order to reconstruct missing proceedings of the Department of New York, SUVCW the Department Proceedings Committee is seeking copies of Officer and Camp reports for the 2011 Department Encampment held in Albany, N.Y., the 2012 Department Encampment held in Newburgh, N.Y. and the 2013 Department Encampment held in Ithaca, N.Y. If you have any of these reports please forward them to: Jeffrey Albanese, PDC, 19 Gregory Drive, Goshen, N.Y. 10924 or email them to jalb@frontiernet.net

# MEMORIALS AND MONUMENT GRANTS NOW AVAILABLE

The 134<sup>th</sup> Department Encampment authorized the formation of the Department Memorials & Monuments Grants Committee to issue grants from \$500 to \$1,000 annually for qualifying memorials and monuments in accordance with established protocols. Applications are accepted between June 1 and February 28 of each year. Please read the Protocols for instructions. Copies of the Department Protocols for applying for those grants along with an application may be found on the Department website.

# Resolution

- Whereas the National Organization SUVCW allots expenses up to the amount of \$750.00 for the Commander-in-Chief or his designated representative attending Department Encampments, and
- Whereas the Department of New York began to provide for the Commander-in-Chief's hotel expense long before the generous National Organization stipend was implemented, and
- Whereas Department of New York revenues are significantly lower than they were at the time the Department's policy was implemented, and
- Whereas the Department per capita rate of payment to the National Organization is significantly higher than it was at the time the Department of New York's policy was implemented, and
- Whereas hotel room rates are higher than they were at the time the Department's policy was implemented, and
- Whereas programs and services to benefit Brothers and communities funded by the Department of New York have been curtailed or eliminated due to expense, and
- Whereas attendance of the Commander-in-Chief at Encampments of the Department of New York has been a rare occurrence of late,

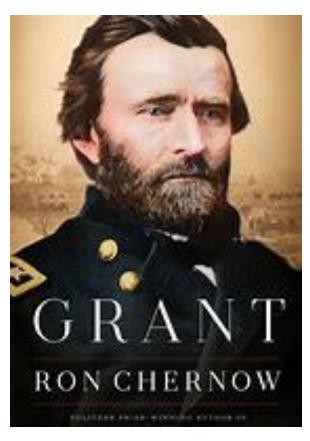
**Therefore, be it Resolved** that the Department of New York SUVCW discontinue the practice of paying for the Commander-in-Chief's hotel room at the Department's Annual Encampment, and amend Department of New York Bylaws Article III, Section 4 to read "The banquet expenses of the Commander-in-Chief and guest, or his designated representative and guest, attending the Department Encampment will be paid for by the New York Department."

Adopted in regular meeting of Chaplain P.G. Cook Camp No. 223,

11 February 2018 at Buffalo, New York.

Camp Commander Steven Teeft

Camp Secretary Todd Shillington, PDC



A Book Report on <u>Grant</u>, by Ron Chernow. By John Portanova, PCC

I love anything Civil War. One of my tenants at work dropped a huge book on my lap titled *Grant* by Ron Chernow. Yes, the one that was just released in early October from the Pulitzer Prize winning author of *Washington* and *Alexander Hamilton* which, believe it or not, became a musical on Broadway.

This book is over 1000 pages. I hesitated at first because, as a fan of Grant, I've read his memoirs many times and I know his make-up as a General, family man, and basically his make-up as a person. Or so I thought. As a member of the Sons of Union Veterans of the Civil War, Capt. Oliver Tilden Camp 26, City of New York, our Camp honors Grant every year at his National Monument on Riverside Drive, New York every April.

I decided to take the plunge and read this massive essay. I was not disappointed. For starters Ron uses a lot of the memoirs that were written by Grant, and also his manuscripts that have been in volumes now for all to read. Ron shares with us his human side, his human condition. Sometimes we think life and family are hard. Let me tell you; after reading this book, my family life is a cake walk.

Grant had a lot of family issues when he met and married Julia. For starters-when he married, the family didn't even show up for the wedding. You will learn everything in detail that you didn't know about Grant. Of course the book does cover his drinking problem. If he had one, that's up to you - the reader - to decide. You will learn about his family, Military Family and Cabinet when he serves as President for two terms. You will learn how he really tried to

keep the peace after the war down south. The adversity he went through as a Husband, Father, Soldier and President would make anyone give up or quit, but he didn't.

Ron Chernow has given us a very huge peek into the life of this American Icon. As I write this, Lionsgate Film Company is looking into buying the rights for the book. I'm sure that if they were to do a film, they could only do a piece of the book, not all. So, to all my fellow brothers, Civil War Historians and friends, it's going to be a cold winter. Pick up a copy and start learning about our American Leader, General and President of the United States – US Grant.

Thank you Peter Sloan for dropping this book in my lap.

John Portanova PCC

Eagle Scout Coordinator Greater New York Council BSA

Capt. Oliver Tilden Camp 26, Sons of Union Veterans of the Civil War, City of New York.

## Knapp Tombstone Rededication

Submitted for Camp Commander William M. Tojek by Brother William A. Christen, II



Brother Ray Ball bugles TAPS. Photograph is courtesy of Mohr Photography

The Brothers of Weber Camp 44 honored Musician Julius Lockwood Knapp by rededicating his tombstone on Sunday, November 12th. Also participating were members of the Weber Guard (Sons of Veterans Reserve), the Union Volunteer Fife and Drum Corps, Company A of the United States Engineers Battalion, and the 155th New York Volunteer Infantry Reenacting Regiment. President Abraham Lincoln and General Ulysses S. Grant (portrayed by David Kreutz and Edward Brodbeck, respectively) were in attendance. The service was planned and coordinated by Weber Camp GRO David Demmerley.



President Abraham Lincoln (portrayed by David Kreutz) delivers the Gettysburg Address. Photograph is courtesy of Mohr Photography.

Julius Knapp was eighteen years old when he enlisted in the 116th New York Volunteer Infantry for three years on July 19, 1862 in Marilla, New York. He was promoted from Private to Musician in Company I during April 1863 and then Principal Musician on March 1, 1865 when he transferred to the Regiment's Field and Staff. Musician Knapp kept a daily diary during his enlistment, which is in the private collection of James Sandefur in Shreveport, Louisiana. This diary is referenced in Gary Joiner's book, Little to Eat and Thin Mud to Drink: Letters, Diaries from the Red River Campaign 1863-1864, as well as the book, Theatre of a Separate War – The Civil War of the Mississippi River 1861-1865, authored by Thomas Cutrer.



The rifle squad represented by members of the Weber Guard and Company A, U.S. Engineer Battalion, fires the salute during the ceremony. Photograph is courtesy of Mohr Photography



The Union Volunteer Fife and Drum Corps with Brother James Page (Fifer) lead the march to the grave site. Photograph is courtesy of Mohr Photography.

Knapp captured a Confederate flag at Centerville, Louisiana, as part of the Trans-

## Knapp Tombstone Rededication cont'd

Mississippi Campaign in Louisiana that was presented to the Buffalo Historical Society (predecessor to the Buffalo History Museum) by Colonel George M. Love, in command of the 116th New York Regiment. Unfortunately, he did not receive the full recognition for this act since he died on February 21, 1868. Many other Union veterans received the Medal of Honor for similar acts.

#### From Jerry Orton.....

If you would like an ad or memorial in the 2018 department journal send the information to Betty Baker, 3191 County Route 139 Interlaken, NY, 14848. If you want the same ad as last year, say so. The price is \$40 for full page, \$20 half, \$10 quarter and \$5 for one eighth. Please make check out to Betty Baker. Her email is bjbaux@rochester.rochester.com. Please send information by April 7 as the encampment is 2 weeks later.

Orton Jerome orton50@aol.com

## Also from Jerry Orton....

This is the December 16, 1940 list of" Veterans of Civil War on Pension Roll". It was given to me by PDP Bettye Myers of the DUVCW and Auxiliary to Sons of Union Veterans. She received it from Cora Gillis, PNP of the DUVCW. Cora was the last national secretary of the Grand Army of the Republic. I have retyped the list as accurately as possible. I have added a few notes by a few names. I have the list for the other states. Most were the last Civil War veteran in their community.

Thomas Armstrong 218 E. Main St., Lancaster\* George A. Austin South Byron\* John O. Banks Pawling 19 Elm St., Granville Leroy L. Barnard Thomas F. Barry 354 Scranton Ave., Lynbrook Frank Bissell Scottsville\* William L. Blaisdell Martville James N. Brady 27 E. Morris St., Bath 230 Vestal Ave., Binghamton\* Amos J. Bush Robert Cain 165 St. Nicholas Ave., New York Ringgold Carmen 263 Madison Ave., Flushing Charles S. Chambers North Bloomfield\* Joseph Chisam 313 No. George St., Rome Henry Clark Honeoye

Northville, Box 35

75 Central Terrace, Cohoes

Watson D. Clawson Valois

George W. Collier 1701 Montgomery Ave.,

New York

William Clark

Samuel G. Anibel

Frank E. Cooley Rensselaer* Dept. C	13 Chestnut St, commander of GAR 1933 and	
Andrus Crabb	Walton	
	Roxbury, RD 1*	
George Duggan	Brooktondale*	
Charles Earsley		
Irving Eaton	325 Division St., Schenectady*	
George A. Edwards	Willink, East Aurora	
John Henry Ellis	538 Greene Ave., Brooklyn	
Chandler G. Ellicott	,	
James H. Emmons	237 W. 134th St., Apr. 8,	
New York City	2 9 9 9 11 1	
•	2, Sta. Syracuse. Last living	
	Onondaga County but not the	
last one from Onond	•	
Adelbert Foster	Perry*	
Charles D. Frazee	46 Douglas Ave., Yonkers*	
Charles Gray	45 E. Livingston St., Celoron*	
Thomas H. Griffin	Sayville	
Albert Hard	31 Rosalind St.,	
Rochester* Known as James A. Hard. The last		
GAR member in NYS.GAR Dept. Cmdr, 1942,		
1945-47		
Daniel Harris	231 Woodbine St., Brooklyn*	
John W. Hays	Brookview*NY Dept.	
	1943 and 1945 died in office	
Robert S. Heilferty	238 W. 106th St., New York*	
Henry Horton	Troy	
George H. Howard	295 Plymouth Ave., Buffalo*	
John Hunter	Adams, RD#	
Henry Hutchings	Hillside Ave., Mt. Kisco	
William H. Jackson	4 E. 28th St., New York*	
Charles Jennett	OLd Forge, Box 333*	
Thomas Jess	Schenectady, RD 5	
James Johnson	61 Grave St., White Plains	
John A. Jones	Angelica, RD 1	
John Klinkhart	Canajoharie RD 1*	
Frank Kuhn	375 Plymouth Ave., Buffalo	

John H. Lane	78 Evergreen St., Cortland	
Hettie C. Leform	10 Savanah St., Rochester	
Jacob Lester	12 Newton St., Port	
Dickson, Binghamton	1	
Henry Lilley, 1402 Chili Ave., Cold Water*		
GAR Dept. Cmdr 1928 Last named spelled Lilly		
James McPherson	Riverhead, Box 303	
Edwin Morris	356 Walnut St., Elmira*	
Charles Mossey	Clintonville	
David Mulligan	Gloversville, RD 2	
James Niple	Melose RD 2	
Patrick O'Connor	35 Webster St., Malone	
Warren W. Orr	Hornell, Gen. Del.	
Dewitt Page	Portville	
James B Pattengell	East Aurora	
LaRue Peck	Brook Manor, Pleasantville	
Theodore W. Pennie	Newburgh, Gen. Del.	
John L. Peterson	45 S. Broadway, Nyack	
Marvin Phillips	Gen. Del., Jamestown*	
William H. Raser	Hotel Seville, New York	
Joseph P. Reed	7 Els St., Garden City	
William W. Rice	636 Kosciusko St., Brooklyn	
Alonso Rivers	48 S. 3 Ave., Ilion	
John A. Roe	94 Beverly Heights, Rochester	
Robert M. Rownd	99 Main St., Ripley* Next to	
last GAR member in NYS. Commander-in-Chief		
of GAR 1938 and 1947		
James F. Sanderson	Salisbury Center	
	South Chenango, Green, RD 2	
George Showers	Tannersville	
William Sibel	Pine City, RD 2	
Albert H. Smith	Retsof, Lock Box 105*	
Henry W. Spencer	415 E. Main St., Watertown	
Henry Stamm	1879 Palmentto St.,	
Brooklyn. There was another Henry Stamm at		
Gettysburg from Ridgewood.		
Thomas H. Stritch 1203 63rd St., Brooklyn*		
GAR Dept. Cmdr. 1938 and 1939		

Robert G. Summers 36 Herkimer St., (Brooklyn?)\* Jesse Tompkins 72 Linden Ave., Middletown Norton L. Upson 76 Young Ave., Buffalo Frank VanAlstyne Webster\* Antwerp\* Samuel Van Pelt Brownville, Box 34 James M. Waite David L. Waring Edna B. King as Comm. 30 Leamigton PL., Buffalo Frederick Weaver 464 2nd Ave., Troy **Edwin West** Brewerton, RD 1 88 Manor Ave., Hempstead\* Joseph R. Wheeler John Wiggard 95 Chauncey St., Brooklyn Jacob Winslow Leo S. Winslow as Gdn. Fid. Caus. Co. of New York, 703 Fidelity Blgd., Los Angeles, Ca.

\*attended the 75th anniversary of the Battle of Gettysburg

There could have been other veterans but they were not on this pension list.
Please share this information.

Jerome Orton, PDC, Dept. Historian Sons of Union Veterans of the Civil War

orton50@aol.com

(The Summer '18 edition of The Volunteer will be published on or about August 1. The submission deadline is July 15th. Please send contributions to wiseacres 1@frontiernet.net)





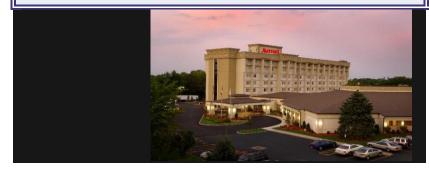
Dep't COMMANDER- Daryl Verstreate Jr. CC SR. VICE COMMANDER- Leo McGuire PCC JR. VICE COMMANDER- Richard Straight PCC

SECRETARY- Robert L. Pugsley PDC
TREASURER- Jeffrey Albanese PDC
COUNSELOR- Danny Wheeler, PC-in-C
COUNCIL-Jerome Orton PDC, Todd Shillington PDC,
Raymond B Wheaton PDC
ARCHIVIST- Lance Ingmire
PATRIOTIC INSTRUCTOR- Richard E. Straight
HISTORIAN- Jerome L. Orton PDC

 $135^{th}$  Encampment - Department of New York-

Sons of Union Veterans of the Civil War April 20-22, 2018 in Rochester, N.Y

Rochester Airport Marriott, 1890 Ridge Rd W, Rochester, NY.



CHAPLAIN- Barry G. O'Neill
GAR HIGHWAY OFFICER- Matthew J. Hereford PCC
EAGLE SCOUT COORDINATOR- Christopher Hosford
WEBMASTER- Robert M. Paul, Jr. PCC
Newsletter Editor - Darin Everdyke PCC
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SPRING2018

