



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

DEPARTMENT ORDER #24

Honoring the memory of the Grand Army Of the Republic and the Men from New York who saved the Union 1861-1865. <http://nysuvcw.org>

SUSPENISON OF CAMPS FOR FAILURE TO FILE IRS FORM 990

In Accordance with “**NATIONAL REGULATIONS, CHAPTER I, CAMPS, Article I, Formation, 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 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 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 20. Camps that 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 21. A camp choosing to operate as an unincorporated association without formal tax status may re-apply for tax-exempt status under sections 501(c)3 or 501(c)4 at a future date. If tax-exempt status is restored, the camp must meet all filing requirements for the appropriate Form 990.

Section 22. A camp must have an active Tax ID number with the IRS (EIN) regardless of whether it has a bank account. Not having a bank account does not relieve the camp from its responsibility to file the appropriate Form 990 and to maintain tax status.

Section 23. It is the responsibility of the camp's Treasurer to file the appropriate Form 990 on time each year. It is the ultimate responsibility of the camp's Commander that the appropriate Form 990 has been filed."

I HEREBY Suspend the following Camps for failure to file their IRS Form 990. Camps that are revoked by IRS will have Revoked, Unknown, or Failed to File after the Camp name.

Colonel Marshall Lefferts Camp #7 - **Unknown**

Sydney Camp #41 – **Failed to File**

Col. John B. Weber Camp #44 - **Revoked**

Homer Searle Camp #114 - **Unknown**

Cpl. James Tanner Camp #134 - **Revoked**

Schuyler F. Smith Camp #193 - **Unknown**

Col. David Ireland Camp #137 - **Revoked**

The camps listed will be reinstated once they provide written proof from IRS that the issue has been resolved.

5 of the camps listed were suspended for failure to File their Form 22 as stated in DO #22.

Yours in Fraternity, Charity, & Loyalty

//SIGNED//

Jeffrey I. French, PDC (CH), PCC

NY Department Commander.

ATTESTED BY:

Robert Pugsley

NY Department Secretary