



Department Order No. 11
Series 2021-2022
Department of Illinois
Sons of Union Veterans of the Civil War

April 05, 2022

IRS Form 990N

Treasurer Welch has informed me that some Camps have not filed their 990N's on time per regulations. The filing of 990N is one of the most important forms that camps and Departments must file. It is NOT OPTIONAL. It is required BY THE IRS in order for the SUVCW and all its subordinates to have tax-exempt 501c3 status. The C&R is clear and my hands are tied. As it is the Department is late in filing Form 11, EIN Certification due to error in reading the due dates calendar on our part and miscommunications as to who is responsible for the form. These issues happen when we change officers both at Camp and Department levels. There is a lot to keep track of.

By the authority vested in me as Commander of the Department of Illinois, Sons of Union Veterans of the Civil War, by the National Constitution and Regulations, the National Policies, and the By-Laws of this Department, it is hereby ordered as follows:

The following Camps are suspended per C&R Chapter 1, Article 1, Sections 17-23 which state that Camps not having filed IRS Form 990N on time are AUTOMATICALLY suspended:

Camp 4 is hereby suspended. Camp 4 has no EIN that can be found on the IRS Not-For-Profit website. Camp 4 must contact the IRS to find out what happened.

Camp 49 is hereby suspended. Camp 49 is on the Auto Revocation List for not filing 990N for three consecutive years. Camp 4 must contact the IRS to be reinstated.

Camp 6265 is hereby suspended. Camp 6265 is past due on their 990N filing. Their filing due date was March 15. Camp 6165 must file 990N ASAP.

These Camps MUST provide proof of filing 990N to have the suspension removed. Enclosed with this D.O. is a copy of the portion of the C&R with the rules.

The foregoing Department Order is proclaimed this **05th** day of **April**, in the year of our Lord two-thousand twenty two, and of the independence of the United States of America the two hundred forty-sixth.

/s/ Joseph M. Hutchinson
Department of Illinois Commander

Attest by: /s/ Leigh Franklin
Department of Illinois Secretary

National C&R
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 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.