

The Sons of Union Veterans of the Civil War and the Internal Revenue Service

Several Sons of Union Veterans of the Civil War (SUVCW) Brothers have called over the past few weeks with questions about charitable contributions to the Order. I have done some research into the Internal Revenue Code and the various publications of the Internal Revenue Service (IRS).

The dues each Brother pays to his Camp are not tax deductible (see page 163 of the 2001 edition of IRS Publication 17). You cannot take any type of deduction for your time in participating in activities of the Order, but you can deduct your out of pocket expenses (be sure to keep receipts to prove these expenses). The rules for out of pocket expenses include that these expenses must be un-reimbursed, incurred because of direct connection with participating in an SUVCW activity, expenses you incurred only because of participating in an SUVCW activity, and not part of your personal living or family expenses. Purchasing and maintaining special clothing is deductible if the clothing is necessary so you can participate in an activity, it is not suitable for every day use, and you must actually wear the clothing to participate in the activity (Sons of Veterans Reserve activities qualify here, as does Camp and/or Department guards).

You can also deduct 14 cents per mile for your travel to and from activities of the Order. Be sure to keep a specific log, that includes the date, beginning milage, ending milage, number of miles, and a description of the activity you participate in. I encourage each Brother to obtain a copy of Publication 17, as it is of great assistance in helping you prepare your tax return. It is full of useful information and surprisingly easy to read.

Any donation to a Camp, Department or any fund of the National Organization, Sons of Union Veterans of the Civil War, is fully tax deductible. IRS Publication 78 lists all of the organizations that are designated by the IRS, who can receive tax deductible donations. Upon checking the 2001 edition of this publication in writing this article, the SUVCW is still so listed as such an organization.

You can also obtain a scanned copy of the IRS letter to the National Organization by accessing the [IRS Letter of Determination](#) on the Orders Web Site. This letter confirms that any donations to the Order are tax deductible This document is available in a graphic (jpg) format and can be printed off your computer.

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Sons of Union Veterans of the Civil War
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