

Sons of Union Veterans of The Civil War

Office of the Commander-in-Chief

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General Order #9

Series 2007 – 2008

23 November, 2007

Brothers,

1. The laws have changed and all Camps and Departments will now be required to file an e-post card with the IRS.
2. Pursuant to the direction of the Internal Revenue Service the following is hereby placed for your examination;

IRS Reporting Update

Beginning in 2008, small tax-exempt organizations that previously were not required to file Form 990, may now be required to file an annual electronic notice, IRS Form 990-N, with the Internal Revenue Service. If they do not file an annual electronic notice (e-Postcard) they may risk losing their tax-exempt status. This filing requirement applies to tax periods beginning after December 31, 2006 and MUST be completed by May 15, 2008 for 2007 calendar year entities. Failure to comply will result in loss of tax-exempt status.

Our Independent Auditor for the National Treasurer's Financial Records & Reports has confirmed with the IRS Exempt Organizations Unit that this provision will apply to our Camps, Departments, and SVR Units, with gross receipts of \$25,000.00 or less. Those with receipts greater than \$25,000.00 should already be filing Form 990-EZ or 990.

The format of this new filing is not completed yet, but it will be in the form of an "e-Postcard" that will be accessed through the IRS web site at www.irs.gov . The required

information will be your legal Camp name & number and Department name, mailing address, web site address, name and address of a principal officer (usually the Treasurer) and evidence of the continuing basis of your exemption from Form 990 filing requirements (i.e. gross revenues are \$25,000.00 or less).

However, I shall still be including your Unit and all Contact Information on the Subordinate Listing of the Order, which I am required by the IRS to submit to them annually between January 15th and March 31st (concerning each Camp, Department & SVR Unit, who have an EIN Number). From what I understand, the IRS is trying to confirm the existence of all the Camps, Departments, & SVR Units, which I am reporting as being under our Group Exemption Number (GEN # 0429).

In addition, it is very important that all Camps, Departments, & SVR Units, make sure that they each have their own Employee Identification Number (EIN #) and that they submit this number (along with their correct Contact Information, annually, as your unit's Contact Information may change from year to year) to the National Treasurer for inclusion in his annual filing with the IRS. This is necessary for the individual units to be included in the overall group exemption of the Order. Failure to be included in this report would require the individual units to secure its own separate exemption from tax and to file a Form 990-EZ or Form 990 with the IRS. [NOTE: NO unit will be allowed to use the Parent Organization's, (i.e. National Organization, SUVCW's) EIN #.]

In summary, if any individual unit is on the annual report of Subordinates of the Group Exemption Number 0429 List of the Order and their gross receipts are \$25,000.00 or less, they may only have to file an annual electronic notice, IRS Form 990-N, with the Internal Revenue Service.

3. All Departments, Camps and SVR Units are hereby **ordered** to comply with the above directive from the Internal Revenue Service.

So ordered this 23rd day of November, 2007;

Charles E. Kuhn, Jr.
Commander in Chief
National Order, Sons of Union Veterans of the Civil War

Attest:

Donald Palmer
Secretary
National Order, Sons of Union Veterans of the Civil War

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