



**GENERAL ORDER No. 15**  
**SERIES 2014-2015**  
**SONS OF UNION VETERANS OF THE CIVIL WAR**

**IRS Requirement for By-Laws of Subordinate Entities**

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

Section 1: In its continuing efforts to convert the Order's Internal Revenue Service (IRS) tax-exempt nonprofit status from a 501(c)4 organization to a 501(c)3 organization, the Order's tax attorney has advised the National Organization that the IRS is now prepared to process the Order's application, but will only do so if every subordinate entity provides a hard copy of its current by-laws.

Section 2: All Camps, Departments, Sons of Veterans Reserve (SVR) Headquarters, SVR Military Districts and SVR Units are hereby directed to submit a hard copy of their current by-laws to National Treasurer Richard D. Orr, PCinC at 153 Connie Drive, Pittsburgh, PA 15214-1251. **The deadline for submission of by-laws is March 1, 2015.**

Section 3: Hard copies of the by-laws of the above mentioned subordinate entities of the National Organization **MUST** be received by the March 1, 2015 deadline. **Electronic copies are not acceptable.** If the by-laws are not received by the deadline, the subordinate entity in question will not be included in the group exemption letter from the IRS, if the IRS approves the conversion, and the subordinate entity will no longer be tax exempt and will be required to file a corporate income tax return and pay Federal income taxes on all income, including dues. **There will be no extensions and no exceptions.**

Section 4: The National Organization recognizes the extremely short notice, but was just notified of the requirement. The prompt cooperation of all subordinate entities is both expected and appreciated.

The foregoing General Order is proclaimed this 13th day of February in the year of our Lord two thousand fifteen, and of the Independence of the United States of America the two hundred thirty-ninth, in the City of Gilroy, County of Santa Clara, State of California.

/s/ Tad D. Campbell, PDC  
Commander-in-Chief

ATTEST:  
By: /s/ Alan L. Russ, PDC  
National Secretary