

## **INSTRUCTIONS TO COMPLETE FORM 11 SONS OF UNION VETERANS OF THE CIVIL WAR**

1. Please use the fill-in PDF Form 11 provided on the SUVCW national web site. Using this form saves at least 30 minutes in taking the Department data and merging it into the National database. Using any other format makes an automated process impossible. It is understood that in some places, access to computers and the skill level of officers using them remains somewhat limited. But please make the effort to file the form electronically if at all possible.
2. Download the fill-in PDF Form 11 from the web site to your computer. Use the downloaded form. Save it to your computer when completed. Attach this form to your e-mail transmission to the National Treasurer.
3. The only subordinate entities (camps, military units, etc.) that should be listed on the form are those that wish to be included in National's Group Exemption. If a Camp (or Department) has their own tax determination from the IRS, they should not be listed on Form 11.
4. New this year is the Certification Statement for Form 11.
  - a. This statement helps us all comply with IRS rules and regulations.
  - b. The language used in the certification statement is required to assure IRS compliance.
  - c. Item 1. States that each unit wishes to be part of the Group Exemption.
  - d. Item 2. States that each unit has filed a current Form 990N with the IRS.
  - e. Item 3. Allows the identification of small camps who may have lost formal IRS exemption, lack the money to apply for a new determination and remain as not-for-profit unincorporated associations without formal tax status. These units may be listed on Form 11 and included in National's Group Exemption.
  - f. Item 4. Refers to the bylaws changes required in 2017-2018 General Order No. 18. Certifies either adoption of the changes or the intent to do so at the next earliest opportunity. If a unit has not yet adopted the changes, but will do so prior to June 30, 2019, then that unit should be listed on the Form 11.
  - g. Item 5. Certifies that the unit operates in compliance with all laws, rules and regulations that apply to organizations that operate under section 501c3 of the federal tax code. This is ongoing reaffirmation that the units reported on Form 11 are not-for-profit entities that operate as 501c3 not-for-profits.
5. The certification should be signed and dated by the Department Commander and returned to the National Treasurer both electronically and by mail.
  - a. Mailing address: David H. McReynolds, PDC  
National Treasurer, SUVCW  
4323 Near Shore Drive  
Louisville, TN 37777-5231
6. Thank you form taking the time to completely and accurately fill out Form 11. Please submit the form as early as possible in each year but absolutely no later than March 15<sup>th</sup>. Later submittals may not be included in the Group Exemption because of time constraints placed on filing the updated list of units included in the Group Exemption by the IRS.