



David S. Smith, LM, PCC  
Commander - Department of Michigan  
Headquarters - Traverse City  
Sons of Union Veterans of the Civil War



DEPARTMENT ORDERS NO. 11  
Series 2017-2018

10 September 2017

## Future Camp 990N Filings

By the authority vested in me as Commander, Department of Michigan, Sons of Union Veterans of the Civil War, it is hereby ordered as follows:

**Section 1** – Effective immediately, all 990N IRS annual filings for each Camp will be administered by the Department of Michigan. All Camp 990Ns will be filed by the Department Treasurer.

**Section 2** – This change in filing management will ensure that all Camps will fall under compliance, and prevent automatic Camp suspensions due to not annually filing their 990N with the IRS. Additionally, this change guarantees that Camps cannot lose tax-exempt status due to three or more consecutive years of failing to file the 990N.

**Section 3** – Camps with a fiscal year ending on 31 December will continue to have the same fiscal year and appropriate filing deadlines. Camps with a fiscal year ending on 30 June will also continue to have the same fiscal year and appropriate filing deadlines.

**Section 4** – Camps shall annually provide the Department Treasurer with the following information: Camp name and number, EIN number, name of an authority of the Camp, the address of that authority or Camp headquarters, year-end date (June or December), and written assurance that the Camp's revenues are less than \$50,000. This will be submitted by 01 May if the Camp's fiscal year ends on 31 December, or submitted 01 November if the Camp's fiscal year ends on 30 June.

The preceding Department Order is proclaimed this tenth day of September in the year of our Lord two thousand and seventeen, the one hundred and fifty-first year since the founding of the Grand Army of the Republic, and of the two hundred and forty-first year of Independence of these United States of America.

In Fraternity, Charity, and Loyalty,

/s/

David S. Smith, LM, PCC  
Commander, Department of Michigan  
Sons of Union Veterans of the Civil War

ATTEST:

/s/

Richard Denney, CC  
Secretary, Department of Michigan  
Sons of Union Veterans of the Civil War