



Sons of Union Veterans of the Civil War
Office of the Commander-in-Chief
Mark R. Day
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General Order # 18
SERIES 2017-2018
6 February 2018

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:

1. Pursuant to the continuing effort to secure a group exemption status under 501c3 regulations and at the request of the National Treasurer, the following language shall be inserted into, if not already appearing, the by-laws of each Department, Camp, or other subordinate unit of the Sons of Union Veterans of the Civil War, which would be included in a SUVCW group exemption.

ARTICLE _____ - Organization:

The Camp/Department/Other Unit shall be constituted and remain constituted as provided by the Constitution and Regulations (C&R) governing the National Organization, Sons of Union Veterans of the Civil War, and shall be known as the (NAME OF CAMP/DEPARTMENT/OTHER UNIT, SONS OF UNION VETERANS OF THE CIVIL WAR). The camp/department/other unit is organized as an unincorporated association under the laws of the State of _____. The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)3 of the Internal Revenue Code, or corresponding section of any future tax code.

ARTICLE _____ - Activities not in furtherance of exempt purposes:

No part of the net earnings, if any, of this unincorporated association, shall inure to the benefit of, or be distributable to its members, trustees, officers or other private persons, except that the unincorporated association shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes described in section 501(c)3. No substantial part of the activities of the unincorporated association shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the unincorporated association shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these by-laws, the unincorporated association shall not carry on any other activities not permitted to be carried on (a) by an unincorporated association exempt from federal income tax under section 501(c)3 of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by an unincorporated association, contributions to which are deductible under section 170(c)2 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE _____ - Separation, Dissolution and Disposition of Assets:

Section 1: In the case of surrender or forfeiture of the Camp/Department/Other Unit Charter, all Camp/Department/Other Unit property and assets shall be turned over to the National Commander-in-Chief of the Sons of Union Veterans of the Civil War via the Department Commander of the affected Camp acting as his duly authorized representative to collect and hold all such property in trust for the National Organization, Sons of Union Veterans of the Civil War, an organization exempt from taxes under section 501(c)3 of the Internal Revenue Code.

Section 2: All property of the Camp/Department/Other Unit shall be held for the National Organization, Sons of Union Veterans of the Civil War, as a charitable trust that is held and used for the purpose for which the Order exists. Any such transfer or disposal within six months of disbandment or surrender of the Camp Charter without the written consent of the National Commander-in-Chief of the Sons of Union Veterans of the Civil War is prohibited. The property and funds of the Camp/Department/Other unit shall not be divided among its members.

Section 3: In the event the National Organization, Sons of Union Veterans of the Civil War, no longer exists, said property and funds shall revert to the benefit of the first and any remaining organization of the Allied Orders of the Grand Army of the Republic or in their absence, to the State archives of _____.

Section 4: Notwithstanding the above language, upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)3 of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government for a public purpose.

2. The numbering and insertion of these articles should follow the form and structure of the current by-laws of each Department, Camp, or other subordinate unit.
3. Department Commanders are directed to complete the insertion of these articles within their Department by-laws no later than 30 June 2019. By-laws presented to the CinC will not be approved without the inclusion of this language.
4. Department Commanders are directed to ensure that Camps under their command take the necessary action to include these articles in their by-laws no later than 31 May 2019 and to file a report with the National Treasurer stating that all Camps in their Departments are compliant by 30 June 2019.
5. Multi-state Departments in which Department Headquarters migrates should acknowledge in their bylaws that they also operate in (provide a list other states here) and activities within those states shall be in accordance with the laws of those states for an unincorporated voluntary association.
6. As Departments and Camps which have previously gained a separate 501c3 tax-exempt status are required by the IRS to have this language in their by-laws and camps seeking to obtain a separate 501c3 status will be likewise required by the IRS to include this

language in their by-laws; they shall, as subordinate entities of the SUVCW, be expected to have these articles in their approved by-laws.

Ordered this 6th Day of February 2018

Mark R. Day

A handwritten signature in black ink, appearing to read 'Mark R. Day', with a large, stylized flourish at the end.

Commander-In-Chief
Sons of Union Veterans of the Civil War

Attested:

Jonathan Davis

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