



Bruce D. Frail
Commander in Chief
Sons of Union Veterans of the Civil War

19 Briar Point Avenue
Coventry, R.I. 02816-5601
CinC@SUVCW.org



Special Message #5
Series 2022 – 2023
IRS 501(c)3 Status Update, Publication 78 Listing

Dear Brothers of the Order,

As you know, in 2020 the Internal Revenue Service granted 501(c)3 status to the Sons of Union Veterans of the Civil War (see General Order #6, Series 2020-2021, IRS Determination of 501(c)3 Status, dated 6 December 2020). Since that time, we have been diligently working to get included on the official IRS list of charitable organizations, known as Publication 78 (“Pub 78”).

I have the honor to report that the SUVCW is now listed on the Internal Revenue Service Publication 78 (“Pub 78”), which is available online. Our letter of determination is also posted on the site. Of note, subordinate organizations (Departments, Camps, and SVR units), remain under the National Organization’s umbrella.

This is of great importance to our Order. Pub 78 is a document published by the IRS that lists organizations that are qualified to receive tax-deductible contributions, as described in Section 170(c) of the Internal Revenue Code of 1986.12. Pub 78 is the primary reference that donors use to check an organization's eligibility to receive tax-deductible charitable cash and non-cash contributions.

The IRS site for searching for charitable organizations is: <https://apps.irs.gov/app/eos/>. One can search for the SUVCW by:

EIN: 21-0624080

Organization Name: Sons of Union Veterans of the Civil War

Moving forward, Department and Camp Commanders and Treasurers, and SVR Unit staff, please ensure that you are very familiar with the specific rules, both federal and state, for soliciting, accepting, accounting, and reporting donations. Please remember to file 990Ns on time to avoid the risk of losing your tax-exempt status.

Brothers, this is a notable milestone. Thanks are owed to our National Treasurer, to the Council of Administration, and to all Departments and Camps for their perseverance in a rigorous process with the IRS, also thanks to PCinC Brian Pierson for writing this message.

Issued on this 31st Day of January 2023

Respectfully In Fraternity, Charity & Loyalty,
Bruce D. Frail

Bruce D Frail

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