



Brian C. Pierson
Commander in Chief
Sons of Union Veterans of the Civil War



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General Order #6
Series 2020-2021
6 December 2020

IRS Determination of 501(c)3 Status

1. Per Internal Revenue Service Letter 4167C, dated 23 Nov 2020, the Internal Revenue Service has determined that the Sons of Union Veterans of the Civil War is a tax exempt organization under Internal Revenue Code (IRC) Section 501(c)3. This recognition also extends to the subordinate organizations on the list we provided in 2017, in other words, Departments, Camps, SVR Military Districts and SVR Units on that list are now recognized as 501(c)3 organizations.
2. Per the IRS letter, “for federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You’re also qualified to receive tax deductible bequests, legacies, devises, transfers or gifts under IRC Sections 2055, 2106, and 2522. Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.”
3. For Departments, Camps and SVR units that were organized after 2017, and for new organizations, they will be added to the SUVCW group exemption. The National Treasurer must annually submit information to the IRS, removing units that no longer meet the definition and add new units. This report is due each year 30 days before the end of the Order’s accounting year.
4. Please note that The IRS website that lists charitable organizations is not current and does not yet include the SUVCW. The IRS is behind updating the site due to COVID-19. This may impact such things as matching grants from employers. It is not known when the IRS will get the website updated, but it is being monitored, and we have made inquiries.
5. The SUVCW National Organization and all subordinate SUVCW organizations are to follow the direction regarding lobbying and political advocacy for 501(c)3 organizations provided in General Order #35, Series 2019-2020; paragraphs 2, 3, 5, and 6 remain in full effect. The guidance in GO #35 regarding 501(c)4 organizations is no longer applicable, specifically that in paragraphs 1 and 4.
6. This is the successful culmination of a rigorous, years-long process with the IRS that began with a vote of the National Encampment in 2015. Thanks are owed to our previous Commanders-in-Chief and to our National Treasurer and his predecessor for perseverance in a rigorous process with the IRS, to the Council of Administration for advice, expertise, and hard work throughout this process, and to the Departments and Camps that updated their bylaws to be in accordance with IRS regulatory guidance, thus enabling them to be granted 501(c)3 status under the National Organization’s umbrella.

7. This determination opens a new chapter in our illustrious Order's history. As we mutually work to implement it, more guidance will be forthcoming.

Ordered this 6th day of December, 2020

A handwritten signature in blue ink that reads "Brian C. Pierson". The signature is written in a cursive style with a large initial "B" and a stylized "P".

Brian C. Pierson
Commander-in-Chief
Sons of Union Veterans of the Civil War

Attest:

A handwritten signature in black ink that reads "Jonathan C. Davis". The signature is written in a cursive style with a large initial "J" and a stylized "D".

Jonathan C. Davis
National Secretary
Sons of Union Veterans of the Civil War