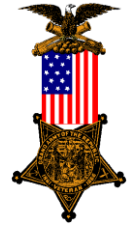




**Headquarters  
Department of Michigan  
Sons of Union Veterans of the Civil War**



**Department Orders #8  
Series 2016-17  
July 21, 2016**

1. The National Organization has been engaged in the process of applying to change our Order's IRS tax-exempt status from its current 501(c)(4) status to 501(c)(3) status, which is also known as the "charitable tax-exemption." Once granted, the National Organization will receive a "Letter of Determination" from the IRS as proof of its exemption status.
2. As subordinate organizations of the National Organization, Departments and Camps will be recognized as having 501(c)(3) status under the umbrella of the National Organization if they are covered by a "group exemption."
3. In order to be included within the group exemption ruling by the IRS, the National Organization is requiring that each Department and Camp submit on their respective letterhead a request to be included within the application for group exemption as submitted by the National Organization. This letter must be returned to the National Treasurer, either electronically or through the USPS **no later than July 30th**. A fill-in template of this "Group Exemption Letter" was submitted by email to all Camp contacts by the Department Chief of Staff on July 19th.
4. In acknowledging with deep appreciation the submission of the Group Exemption Letter by several Camps within the Department, you must **be aware that if your Camp does not submit the Group Exemption Letter to the National Treasurer by the July 30th deadline, your Camp will not be included within group exemption** should it be approved by the IRS. It is important for your Camp that this is taken care of immediately. Please forward a copy to Department headquarters.
5. General Orders No. 22, as published July 15, 2016 by the Commander-in-Chief, calls attention to a new and revised regulation implemented by the IRS on December 18, 2015, for 501(c)(4) organizations to comply with the regulatory requirement to file an annual return or notice known as the Form 990N. The new regulation required that the annual return (Form 990N) be filed no later than June 15, 2016. This was amended and extended until July 8, 2016.
6. If your Camp has filed a Form 990N annual return with the IRS prior to July 8, 2016, no further action is required. If your Camp has not filed an annual return prior to July 8, 2016, you are required to file a Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)* **no later than September 6, 2016**. Form 990N is no longer an option at this time. Form 8976 can only be filed online and requires payment of a \$50 fee, also payable online. The online registration and submissions portal can be found at this link and will require "new user" registration:

<https://services.irs.gov/datamart/mainMenu.do;jsessionid=VJyk9XGFw13Gi2l6AsYIndau>

Please submit an acknowledgement to Department headquarters that you Camp has complied with the requirement of filing an annual return for 2016.

In Fraternity, Charity and Loyalty,

/s/

L. Dean Lamphere, Jr.  
Department Commander

Attest:

/s/

David F. Wallace, PDC  
Chief of Staff