



BOY SCOUTS OF AMERICA®
NATIONAL COUNCIL

Robert J. Mazzuca
Chief Scout Executive

January 28, 2011

T. Edmund Brandon, SE
Milwaukee County Council
330 South 84th St.
Milwaukee, WI 53214-1468

Re: Requests for information regarding your council's federal tax-exempt status

Dear Ed:

This letter clarifies the tax-exempt status of your council. The Boy Scouts of America, National Council, is recognized as a public charity and tax exempt under IRC Section 501(c)(3), as well as IRC Section 170(b)(1)(A)(vi). We are not a private foundation as described in IRC Section 509(a). A copy of our current tax-exempt determination letter is attached.

For tax purposes, your council is a bona fide subordinate organization of the Boy Scouts of America, in good standing, and covered under the Boy Scouts of America's group exemption ruling, IRS Ruling No. 1761. Though the council is a separate entity and responsible for its own, independent audit, our exemption ruling extends the same recognition of tax-exempt status to this council as to the Boy Scouts of America National Council.

Each year, the Boy Scouts of America National Office submits to the IRS in electronic format a list of approved subordinate organizations which includes all local councils and their endowment trusts. Your council's information is on the attached page of subordinates.

On behalf of the many young men and women you serve in your council area, thank you again for all you do for Scouting. Questions, if any, can be directed to Russ McNamer, National Office Council Operations Tax and Legal Support, (972) 580-2226 or Russ.McNamer@scouting.org.

Very truly yours,

Robert J. Mazzuca
Chief Scout Executive

Attachments

1325 West Walnut Hill Lane
P.O. Box 152079
Irving, Texas 75015-2079
972.580.2000
www.scouting.org

Prepared. For Life.™



20110906

AUG 22 2011

January 28, 2011

TO: All Local Councils of the Boy Scouts of America

FROM: Russell C. McNamer, J.D.
Tax and Legal Specialist

RE: *COUNCIL TAX-EXEMPT STATUS*

Attached is a letter dated January 6, 2011, from the Internal Revenue Service. It reaffirms the status of the Boy Scouts of America as a public charity that is tax-exempt under IRC Section 501(c)(3). It extends this tax-exempt status to all local councils and their approved council trust funds, and allows us to include them under our group exemption as subordinate organizations of the BSA National Council.

A copy of this IRS letter – along with the letter confirming your council's subordinate status and the page for your council from the IRS group exemption filing – should be sufficient for taxing entities, United Ways, corporations, and foundations that require proof of your council's tax-exempt status.

As in the past, the attached letter is valid until further notice. The IRS does NOT routinely issue annual tax determination letters to charities. They are only issued upon request, or if the tax status of an organization has changed within the year. If you have any questions or need anything else, please call us at 972-580-2226.

Thank you very much.

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Boy Scouts of America
National Council
1325 Walnut Hill Lane
Irving, TX 75038-3008

Person to Contact:
Nancy Hansen

Telephone Number:
(214)767-6023

Refer Reply to:
EP/EO:MC:4940 DAL

Date:
October 6, 1994

EIN:
22-1576300

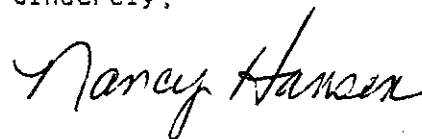
Dear Sir or Madam:

Our records show that Boy Scouts of America National Council is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted November 1965 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a)(1) of the Internal Revenue Code. Your organization is described in section 170(b)(1)(A)(vi) of the code.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,



Exempt Organization Specialist



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248404892
Jan. 18, 2011 LTR 4167C E0
22-1576300 000000 00

00013844

BODC: TE

BOY SCOUTS OF AMERICA
% STEPHANIE PHILLIPS S407
1325 W WALNUT HILL LN
IRVING TX 75038-3008



036455

Employer Identification Number: 22-1576300
Group Exemption Number: 1761
Person to Contact: Jeff Seibert
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 06, 2011, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in November 1965, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

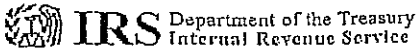
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Milwaukee County Council Boy Scouts of America



Entered

OGDEN UT 84201-0038

In reply refer to: 0441642051
Feb. 25, 2009 LTR 4167C E0
22-1576300 000000 00 000 R
00021914
BODC: TE

BOY SCOUTS OF AMERICA
% RICHARD N POTTS S407
1325 W WALNUT HILL LN
IRVING TX 75038-3008



03151

Employer Identification Number: 22-1576300
Group Exemption Number:
Person to Contact: Kathy Kelso
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 13, 2009, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in November 1965, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Deborah Bingham

Deborah Bingham
Accounts Management I



March 15, 2006

TO: All Local Councils of the Boy Scouts of America

FROM: Colin V. French, Esq.
Director, National Endowment

RE: *COUNCIL TAX-EXEMPT STATUS*

Attached is a letter dated February 27, 2006, from the Internal Revenue Service. It reaffirms the status of the Boy Scouts of America as a public charity that is tax-exempt under IRC Section 501(c)(3). It extends this tax-exempt status to all local councils and their approved council trust funds, and allows us to include them in our group exemption as subordinate organizations of the BSA National Council.

A copy of this IRS letter – along with this memo – should be sufficient for taxing entities, corporations, and foundations that require proof of your council's tax-exempt status. If you have any questions or need anything else, please call the Foundation at 972-580-2219. Thank you very much.

Internal Revenue Service

Date: February 27, 2006

Entered

BOY SCOUTS OF AMERICA
% CONTROLLER S407
1325 W WALNUT HILL LN
IRVING TX 75038-3008

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Richard E. Owens 31-07974
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
22-1576300
Group Exemption Number:
1761

Dear Sir or Madam:

This is in response to your request of February 27, 2006, regarding your organization's tax-exempt status.

NOVEMBER 1965
In ☒ we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

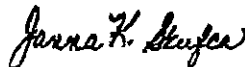
Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services



Entered

BOY SCOUTS OF AMERICA

National Office
1325 West Walnut Hill Lane
P.O. Box 152079, Irving, Texas 75015-2079
972-580-2000

February 13, 2004

To: All Local Councils of the Boy Scouts of America

From: Colin V. French, Esq.
Director, National Endowment

Re: COUNCIL TAX-EXEMPT STATUS

Attached is a letter dated February 10, 2004, from the Internal Revenue Service. It reaffirms the status of the Boy Scouts of America as a public charity that is tax-exempt under IRC Section 501(c)(3). It extends this tax-exempt status to all local councils and their approved council trust funds by allowing us to include them in our group exemption as subordinate organizations of the BSA National Council.

As before, Scout units are not covered by this letter. Units are not subordinate organizations of either the National Council or your local council. The tax-exempt status of units continues to relate to, and be dictated by, the operating organization for each individual unit. This is consistent with all past and present IRS policies and guidelines, as well as our group ruling.

A copy of this IRS letter (along with this memo) should be sufficient for taxing entities, corporations, and foundations that require proof of your council's tax-exempt status. If you have any questions or need anything further, please call the Finance Support Division at 972-580-2219. Thank you very much.

Internal Revenue Service

Date: February 10, 2004

Boy Scouts of America
% Controller S407
1325 W. Walnut Hill Ln.
Irving, TX 75038-3008

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Smith #31-07262
Contact Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

22-1576300

Group Exemption Number:

1761

Dear Sir or Madam:

This is in response to your request of February 10, 2004 regarding a copy of your organization's group exemption letter.

In November 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization and its subordinates are required to file Form 990, *Return of Organization Exempt from Income Tax*, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Boy Scouts of America
22-1576300

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and

Boy Scouts of America
22-1576300

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

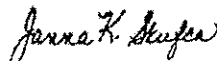
The above information should be sent to the following address:

Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Acting Director, TE/GE
Customer Account Services



BOY SCOUTS OF AMERICA

National Office
1325 West Walnut Hill Lane
P.O. Box 152079, Irving, Texas 75015-2079
972-580-2000

May 10, 2001

To: All Local Councils of the Boy Scouts of America

From: Colin V. French, Esq.
Director, National Endowment

Re: COUNCIL TAX-EXEMPT STATUS

Attached is a letter dated April 27, 2001, from the Internal Revenue Service. It reaffirms the status of the Boy Scouts of America as a public charity that is tax exempt under IRC Section 501 (c)(3). It also extends this tax-exempt status to all local councils and their approved council trust funds by allowing us to include them in our group exemption as subordinate organizations of the BSA National Council.

As before, Scout units are **not** covered by this letter. Units are not subordinate organizations of either the National Council or your local council. The tax-exempt status of units continues to relate to, and be dictated by, the operating organization for each individual unit. This is consistent with all past and present IRS policies and guidelines, as well as our group ruling.

A copy of this IRS letter (along with this memo) should be sufficient for taxing entities, corporations, and foundations that require proof of your council's tax-exempt status. If you have any questions, or need anything further, please call the Finance Support Division at 972-580-2219. Thank you very much.

Internal Revenue Service

Department of the Treasury

**P.O. Box 2508
Cincinnati, OH 45201**

Entered in PCC

Date: December 13, 2001

(Milwaukee County Council)

**Boy Scouts of America
% Comptroller S407
1325 W. Walnut Hill Ln.
Irving, TX 75038-3008259**

Person to Contact:

**Cassandra E. Jackson 31-07417
Customer Service Representative**

Toll Free Telephone Number:

**8:00 A.M. to 9:30 P.M. EST
877-829-5500**

Fax Number:

513-263-3756

Federal Identification Number:

22-1576300

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

In November of 1965 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Boy Scouts of America
22-1576300

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and

Boy Scouts of America
22-1576300

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

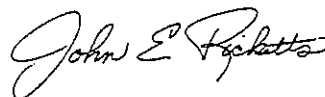
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Your organization's Group Exemption Number is 1761.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



see
for 4/27/01 update
Midwest County Council Entered in PCC
BOY SCOUTS OF AMERICA

National Office
1325 West Walnut Hill Lane
P.O. Box 152079, Irving, Texas 75015-2079
214-580-2000

November 3, 1994

SUBJECT: NEW IRS TAX EXEMPTION LETTER

FROM: Colin V. French, Finance Support Division *CvF -*

TO: Local Councils, Areas and Regions

Attached is the most recent letter from the IRS recognizing the Boy Scouts of America as a tax exempt, public charity. As always, this exempt status extends to all local councils, and council trust funds that substantially conform to our Model Trust.

This letter is particularly important. In a recent IRS bulletin, dated September 19, 1994, the IRS mistakenly listed the "Boy Scouts of America, National Council, Duncanville, Texas," as an organization that had lost its status as a public charity. This incorrect listing may confuse (and, in fact, already has) some foundations and corporations that see it and deny or delay council funding based on the incorrect information. The IRS issued this new letter to us, at our request, as proof that their bulletin was in error.

Please add this October 6, 1994, letter to your other IRS determination letters in your *Finance Policy Manual*, Section D. Let us know if you have further questions, or if you should ever need additional support from this office to substantiate your continuing tax exempt status.

cf5115bw/att

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

BOY SCOUTS OF AMERICA
NATIONAL COUNCIL
PO BOX 152079
IRVING, TEXAS
75015

Person to Contact:
EP/EO Correspondence Examiner

Telephone Number:
(214) 767-1162

Refer Reply to:
EP/EO:MC 4940 DAL

Date:
OCTOBER 1, 1993

EIN:
22-1576300

Dear Sir or Madam:

Our records show that BOY SCOUTS OF AMERICA NATIONAL COUNCIL is exempt from Federal Income Tax under Group Ruling Number 1761 section 501(c)(3) of the Internal Revenue Code. This exemption was granted NOVEMBER 1965 and remains in full force and effect. You are included in this group ruling. Contributions to your organization are deductible as provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Barbara Mitchell

EP/EO Correspondence Examiner