



BOY SCOUTS OF AMERICA

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

April 16, 2007

Mark E. Jansen
Scout Executive
Potawatomi Area Council, BSA
N. 12 West 24498 Bluemound Rd.
P.O. Box 528
Waukesha, WI 53187-0528

Council # 651

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

Dear Mark:

This letter clarifies the tax-exempt status of your council. Boy Scouts of America is recognized as a public charity and tax exempt under IRC Section 501(c)(3) and IRC Section 170 (b)(1)(A)(iv). 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 is covered by the Boy Scouts of America's group exemption ruling (No. 1761). Though the council is a separate entity and responsible for its own independent audit, our exemption ruling extends to your council the same recognition of tax-exempt status as the Boy Scouts of America.

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 appeared as follows:

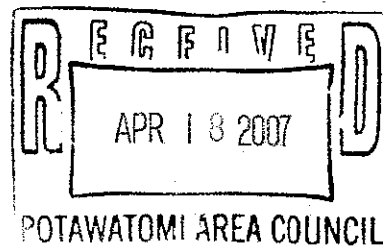
LIST OF SUBSIDIARY ACCOUNTS FOR GEN 1761

EIN	FR	NAME OF ORGANIZATION	CHAPTER NAME	CARE OF NAME	ADDRESS	CITY	ST	ZIP
23-7441800	1	BOY SCOUTS OF AMERICA	651 POTAWATOMI AREA COUNCIL TR FUND		PO BOX 528	WAUKESHA	WI	531870528281
39-0806342	1	BOY SCOUTS OF AMERICA	651 POTAWATOMI AREA COUNCIL TR	% OPERATING FUND	PO BOX 528	WAUKESHA	WI	531870528281

On behalf of the many young men and women you serve in your council area, thank you again for all you do for Scouting.

Sincerely,

Roy L. Williams
Chief Scout Executive



Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Entered

Date: MAR 23 2007

Person to Contact:

Barb Herald
ID #31-02637

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

22-1576300

Group Exemption Number:

1761

BOY SCOUTS OF AMERICA
% CONTROLLER S405
1325 W WALNUT HILL LN
LRVING TX 75038

Dear Sir or Madam:

This is in response to your letter of February 7, 2007, regarding your tax-exempt status.

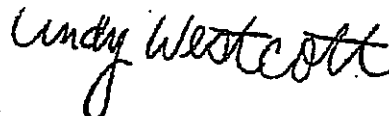
Our records indicate that a determination letter was issued in November 1965 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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.

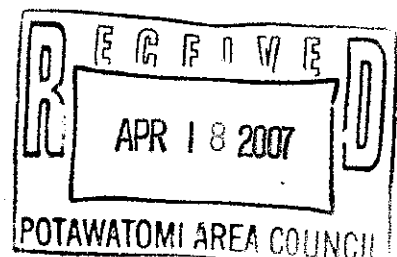
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

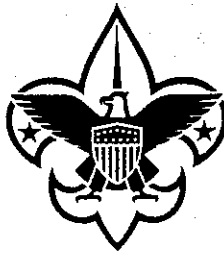
If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations





Entered in PCG

Entered in PCG

BOY SCOUTS OF AMERICA

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

November 19, 1999

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 August 30, 1999, 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 these 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 any taxing entities, corporations, and foundations requiring 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.

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- 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:

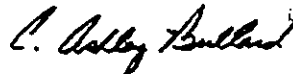
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

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. You are also required to make available for public inspection a copy of your organization's 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,



C. Ashley Bullard
District Director

Internal Revenue Service

Department of the Treasury

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

Entered in PCG

Date: April 27, 2001

**Boys Scouts of America
% Controller S407
1325 W Walnut Hill LN
Irving, TX 75038-3096**

Person to Contact:

**Marion F. Robinson-Baugh 31-03601
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 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.

Boys Scouts of America
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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

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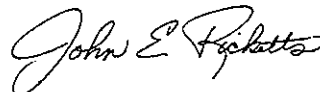
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

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

Internal Revenue Service
District Director

Department of the Treasury

P.O. Box 2508
Cincinnati, OH 45201

Entered in PCC

Date: August 30, 1999

Person to Contact:

Stephanie Broach-Camp 31-04022
Customer Service Representative

Telephone Number:

877-829-5500

Fax Number:

513-684-5936

Federal Identification Number:

22-1576300

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

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 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
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