

A For the 1999 calendar year, OR tax year period beginning

and ending

D Employer identification number

B Check if:

☒ Change of address☐ Initial return☐ Final return☐ Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization  
SAN FRANCISCO BAY AREA COUNCIL  
BOY SCOUTS OF AMERICA

94-1568616

Number and street (or P.O. box if mail is not delivered to street address)  
1001 DAVIS STREET

Room/suite

E Telephone number  
(510) 577-9000City or town, state or country, and ZIP+4  
SAN LEANDRO, CA 94577F Check ☐ If exemption application is pendingG Type of organization ☒ Exempt under 501(c) (3) ☐ (Insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ NoI If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ☐ ☒(b) If "Yes," enter the number of affiliates for which this return is filed: ☐ ☒J Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) ☐(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoK Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1	Contributions, gifts, grants, and similar amounts received:	1a	2,840,703.	
a	Direct public support	1b	68,892.	
b	Indirect public support	1c		
c	Government contributions (grants)			
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 2,816,332. noncash \$ 93,263.)	1d	2,909,595.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,111,107.	
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4	94,715.	
5	Dividends and interest from securities	5	66,540.	
6 a	Gross rents	6a	40,073.	
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	40,073.	
7	Other investment income (describe)	7	398,829.	
8 a	Gross amount from sale of assets other than inventory	(A) Securities	8a	25,031.
b	Less: cost or other basis and sales expenses	8b	28,442.	
c	Gain or (loss) (attach schedule)	8c	<3,411.	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	<3,411.>	
9	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ 0. of contributions reported on line 1a)	9a	1,048,561.	
b	Less: direct expenses other than fundraising expenses	9b	274,126.	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	774,435.	
10 a	Gross sales of inventory, less returns and allowances	10a	132,345.	
b	Less: cost of goods sold	10b	65,050.	
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	67,295.	
11	Other revenue (from Part VII, line 103)	11	28,331.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	5,487,509.	
13	Program services (from line 44, column (B))	13	3,486,536.	
14	Management and general (from line 44, column (C))	14	351,206.	
15	Fundraising (from line 44, column (D))	15	293,737.	
16	Payments to affiliates (attach schedule)	16	40,412.	
17	Total expenses (add lines 16 and 44, column (A))	17	4,171,891.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,315,618.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	14,341,180.	
20	Other changes in net assets or fund balances (attach explanation)	20	<140,107.>	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	15,516,691.	

Work Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1999)

8525 77041

1999.06200 SAN FRANCISCO BAY AREA COUN 77041\_\_1

Entered in PCG



*San Francisco Bay Area  
Council*

## 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.

**Internal Revenue Service  
District Director**

**Department of the Treasury**

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

**Date:** August 30, 1999

**Person to Contact:**  
Stephanie Broach-Camp 31-04022  
Customer Service Representative

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

**Telephone Number:**  
877-829-5500  
**Fax Number:**  
513-684-5936  
**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.

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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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- 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:

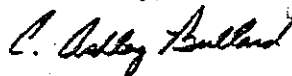
Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84409

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