

*** Form 990 Online Filers: Please fax completed and signed form to 866-699-3916 or email a scanned PDF copy of the signed form to efilesigforms@urban.org

Form **8453-EO**

Exempt Organization Declaration and Signature for Electronic Filing

CMB No. 1545-1879

For calendar year 2013, or tax year beginning 01/01, 2013, and ending 12/31, 20 13

2013

Department of the Treasury
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 239,799,973
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, Part I, line 3c or Part II, line 8c)	5b

Part II Declaration of Officer

6 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign
Here




11/14/2014
Date

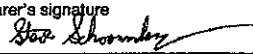
Michael Ashline, Chief Financial Officer
Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.		

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date	Check <input type="checkbox"/> if self-employed	PTIN
	STEVE SCHOONMAKER		11-13-2014		P00850395
	Firm's name PRICEWATERHOUSECOOPERS LLP	Firm's EIN 13-4008324		Phone no. 817-810-9998	
Firm's address 501 COMMERCE STREET, SUITE 2350, FORT WORTH, TX 76102					

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2013**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

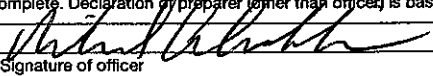
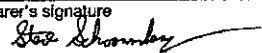
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 01/01, 2013, and ending 12/31, 20 13	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BOY SCOUTS OF AMERICA
	D Employer identification number 22-1576300
	E Telephone number 972-580-2000
	G Gross receipts \$ 2,341,136,699
	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: Michael A Ashline 1325 West Walnut Hill Lane, Irving, TX 75038-3008	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: www.Scouting.org	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation: 1910 M State of legal domicile: TX	
H(c) Group exemption number ▶ 1751	

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The primary exempt purpose of the Boy Scouts of America is to promote through community organizations, and cooperation with other agencies, the ability of boys to do things (Continued on Schedule O, Statement 1)</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	72
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	63
Revenue	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	3,651
	6 Total number of volunteers (estimate if necessary)	6	1,002,526
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-2,896,375
	b Net unrelated business taxable income from Form 990-T, line 34	7b	-3,156,528
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	64,098,438	75,500,332
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	58,123,283	92,450,833
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	33,882,332	31,383,651
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	35,856,243	40,465,157
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	191,960,296	239,799,973
	14 Benefits paid to or for members (Part IX, column (A), line 4)	22,208,019	2,049,204
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	71,632,158	70,587,065
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,709,562	759,124	168,540
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	146,300,580	200,710,079
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	240,899,881	273,514,888
	19 Revenue less expenses. Subtract line 18 from line 12	-48,939,585	-33,714,915
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	1,286,604,090	1,353,726,401	
22 Net assets or fund balances. Subtract line 21 from line 20	618,128,595	665,346,502	
		668,475,495	688,379,899

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here		11/14/2014	
	Signature of officer	Date	
	Michael Ashline, Chief Financial Officer		
	Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	STEVE SCHOONMAKER		11-13-2014
	Firm's name ▶ PRICEWATERHOUSECOOPERS LLP	Check <input type="checkbox"/> If self-employed	PTIN P00850395
	Firm's address ▶ 301 COMMERCE STREET, SUITE 2350, FORT WORTH, TX 76102	Firm's EIN ▶ 13-4008324	Phone no. 817-810-9998
May the IRS discuss this return with the preparer shown above? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2013)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ ☒**1** Briefly describe the organization's mission:

The exempt purpose of the Boy Scouts of America is to promote through community organizations, and cooperation with other agencies, the ability of boys to do things for themselves and others, to train them in Scoutcraft, and to teach them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by Boy Scouts.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 35,032,854 including grants of \$ 176,610) (Revenue \$ 2,883,267)

Field Operations - Support for local councils, including but not limited to, administration of standards of performance, inspection of council campsites, assistance with long-range planning, conduct of regional training and conferences for professionals and volunteers, administration of an extensive program of local council financial support, and administration and funding of the defense of our private membership rights.

4b (Code:) (Expenses \$ 9,744,317 including grants of \$ 16,800) (Revenue \$ 1,039,018)

Human Resources and Training - Administration of all aspects of human resources policies, including recruiting, placement, and training of professional employees; promoting diversity; managing compensation and benefits programs; and monitoring employee relations.

4c (Code:) (Expenses \$ 123,615,051 including grants of \$ 1,847,874) (Revenue \$ 65,852,931)

Program Development and Delivery - Development of the basic program; providing camping and outdoor literature, materials, and techniques, as well as engineering service, to local councils; managing the volunteer training programs of the Boy Scouts of America and handling all national program support in the areas of health and safety, activities, program evaluation, and low-income program; developing uniforms and insignia and other program elements; operating the National Scouting Museum; operating the high-adventure bases and the national jamboree. As of December 31, 2013, there were 2,498,061 registered youth in individual programs served by 1,002,452 adult leaders registered in individual programs for a grand total of 3,500,513.

4d Other program services (Describe in Schedule O.) See Schedule O, Statement 2(Expenses \$ 64,092,661 including grants of \$ 7,920) (Revenue \$ 22,519,310)**4e** Total program service expenses **▶** 232,484,883

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 ✓	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 ✓	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 ✓	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b ✓	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d ✓	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ✓	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f ✓	
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a ✓	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.	14b ✓	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 ✓	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	16 ✓	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17 ✓	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 ✓	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 ✓	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 ✓	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 ✓	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a ✓	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27 ✓	
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a ✓	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c ✓	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 ✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33 ✓	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 ✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a ✓	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 ✓	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	718		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	3651		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	✓		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓		
b	If "Yes," enter the name of the foreign country: ► <u>Bahamas, Canada</u> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		✓	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	✓		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 72		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 63		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		<input checked="" type="checkbox"/>
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6		<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		<input checked="" type="checkbox"/>
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a <input checked="" type="checkbox"/>	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b <input checked="" type="checkbox"/>	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<input checked="" type="checkbox"/>
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a <input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b <input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c <input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy?	13 <input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy?	14 <input checked="" type="checkbox"/>	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a <input checked="" type="checkbox"/>	
b Other officers or key employees of the organization	15b	<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	<input checked="" type="checkbox"/>
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► See Schedule O, Statement 3

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Stephanie Phillips, (972)580-2300

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Arthur F Oppenheimer	1									
Natl Exec Board Member	0	✓						0	0	0
Aubrey B Harwell Jr	1									
Treasurer and Natl Exec Board Member	0	✓		✓				0	0	0
Aubrey B Patterson	1									
Natl Exec Board Member	0	✓						0	0	0
B Howard Bulloch	1									
Natl Exec Board Member	0	✓						0	0	0
Bruce D Parker	1									
Vice President and Natl Exec Board Member	0	✓		✓				0	0	0
C Travis Traylor Jr	1									
Natl Exec Board Member	0	✓						0	0	0
Charles H Smith	1									
Natl Exec Board Member	0	✓						0	0	0
Christian H Poindexter	1									
Natl Exec Board Member (Jan-May 2013)	0	✓						0	0	0
D Kent Clayburn	1									
Natl Exec Board Member	0	✓						0	0	0
David L Beck	1									
Natl Exec Board Member	0	✓						0	0	0
Dennis H Chookaszian	1									
Natl Exec Board Member	0	✓						0	0	0
Donald D Belcher	1									
Natl Exec Board Member	0	✓						0	0	0
Douglas B Mitchell	1									
Natl Exec Board Member	0	✓						0	0	0
Douglas H Dittrock	1									
Natl Exec Board Member	0	✓						0	0	0

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Drayton McLane Jr	1									
Vice President and Natl Exec Board Member	0	✓		✓				0	0	0
Earl G Graves	1									
Vice President and Natl Exec Board Member (Jan-May 2013)	0	✓		✓				0	0	0
Francis R McAllister	1									
Natl Exec Board Member	0	✓						0	0	0
Frank Ramirez	1									
Natl Exec Board Member	0	✓						0	0	0
Gary E Wendlandt	1									
Natl Exec Board Member	0	✓						0	0	0
George F Francis III	1									
Natl Exec Board Member (Jan-May 2013)	0	✓						0	0	0
Gerald J Voros	1									
Natl Exec Board Member (Jan-May 2013)	0	✓						0	0	0
Harriss A Butler III	1									
Natl Exec Board Member	0	✓						0	0	0
Henry A Rosenberg Jr	1									
Vice President and Natl Exec Board Member	1	✓		✓				0	0	0
J Brett Harvey	1									
Natl Exec Board Member	1	✓						0	0	0
Jack D Furst	1									
Vice President-General Services and Natl Exec Board Member	35	✓		✓				0	0	0
James D Rogers	1									
Natl Exec Board Member	0	✓						0	0	0
James S Turley	1									
International Commissioner and Natl Exec Board Member	0	✓		✓				0	0	0
James S Wilson	1									
Natl Exec Board Member	0	✓						0	0	0

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
David L Steward	1									
Natl Exec Board Member	0	✓						0	0	0
John C Cushman III	1									
Natl Exec Board Member	0	✓						0	0	0
William W Stark Jr	1									
Natl Exec Board Member	0	✓						0	0	0
John Gottschalk	1									
Natl Exec Board Member	0	✓						0	0	0
John R Donnell Jr	1									
Natl Exec Board Member	0	✓						0	0	0
Jon E Barfield	1									
Natl Exec Board Member	0	✓						0	0	0
Jose F Nino	1									
Natl Exec Board Member	0	✓						0	0	0
Joseph P Landy	1									
Natl Exec Board Member and VP (May-Dec 2013)	0	✓						0	0	0
Keith A Clark	1									
Natl Exec Board Member	0	✓						0	0	0
L B Eckelkamp Jr	1									
Natl Exec Board Member	0	✓						0	0	0
Lyle R Knight	1									
Vice President-Human Resources and Natl Exec B	1	✓		✓				0	0	0
Mark P Mays	1									
Natl Exec Board Member (Jan-May 2013)	0	✓						0	0	0
Marshall M Sloane	1									
Natl Exec Board Member	0	✓						0	0	0
Matthew K Rose	1									
Vice President and Natl Exec Board Member	1	✓		✓				0	0	0

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Michael D Harris Esq	1									
Natl Exec Board Member	0	✓						0	0	0
Nathan O Rosenberg	1									
Vice President-Marketing and Natl Exec Board Member	1	✓		✓				0	0	0
Philip M Condit	1									
Natl Exec Board Member	0	✓						0	0	0
R Michael Daniel	1									
Natl Exec Board Member	0	✓						0	0	0
R Ray Wood	1									
Natl Exec Board Member	0	✓						0	0	0
R Thomas Buffenbarger	1									
Assistant Treasurer and Natl Exec Board Member	0	✓		✓				0	0	0
Ralph de la Vega	1									
Natl Exec Board Member	0	✓						0	0	0
Randall L Stephenson	1									
Vice President-Finance and Natl Exec Board Member	1	✓		✓				0	0	0
Rex W Tillerson	1									
Natl Exec Board Member	0	✓						0	0	0
Richard L Burdick	1									
Natl Exec Board Member	0	✓						0	0	0
Robert H Reynolds	1									
Natl Exec Board Member	0	✓						0	0	0
Robert J LaFortune	1									
Natl Exec Board Member	0	✓						0	0	0
Roger M Schrimp	1									
Natl Exec Board Member	0	✓						0	0	0
Roland Smith	1									
Natl Exec Board Member (Jan-May 2013)	0	✓						0	0	0

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Ronald K Migita	1									
Natl Exec Board Member	0	✓						0	0	0
Ronald O Coleman	1									
Natl Exec Board Member	0	✓						0	0	0
Roy S Roberts	1									
Natl Exec Board Member	0	✓						0	0	0
Scott D Oki	1									
Natl Exec Board Member (Jan-May 2013)	0	✓						0	0	0
Stephen B King	1									
Natl Exec Board Member and VP - Supply (Jan-May)	0	✓						0	0	0
Stephen G Hanks	1									
Natl Exec Board Member	0	✓						0	0	0
Steven E Weekes	1									
Natl Exec Board Member	0	✓						0	0	0
T Michael Goodrich	1									
Natl Exec Board Member	0	✓						0	0	0
Terrence P Dunn	1									
Vice President-Council Operations and Natl Exec E	2	✓		✓				0	0	0
Thomas S Monson	1									
Natl Exec Board Member	0	✓						0	0	0
Tico A Perez	1									
National Commissioner and Natl Exec Board Memt	1	✓		✓				0	0	0
Wayne M Perry	1									
President and Natl Exec Board Member	3	✓		✓				0	0	0
William F Cronk	1									
Natl Exec Board Member	0	✓						0	0	0
C Wayne Brock	40									
Chief Scout Executive and Secretary	11	✓		✓				1,036,760	0	236,467

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
John D Finch	1									
Natl Exec Board Member	0	✓						0	0	0
Bradley E Haddock	1									
Natl Exec Board Member	0	✓						0	0	0
R Doyle Parrish	1									
Natl Exec Board Member	0	✓						0	0	0
John Green	40									
Group Director - Outdoor Adventures	0				✓			332,352	0	275,977
Bradley Farmer	40									
ACSE Development	6				✓			360,519	0	149,345
Michael A Ashline	40									
Supply Group Director	0				✓			304,398	0	89,023
Perry Cochell	40									
Director, Office of Philanthropy	0				✓			216,528	0	125,528
Robert A Tuggle	40									
CFO	0				✓			455,199	0	125,815
Richard Mathews	40									
Deputy Legal Counsel	3				✓			653,876	0	77,158
Tom Fitzgibbon	40									
ACSE Council Support	0					✓		363,369	0	168,743
Don McChesney	40									
Regional Director	0					✓		353,919	0	127,721
Gary Butler	40									
ACSE Council Operations	2					✓		321,726	0	149,944
Ponce Duran	40									
Regional Director	0					✓		314,166	0	191,782
Al Lambert	40									
Regional Director	0					✓		325,208	0	137,932

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Anderson W Chandler	1									
Natl Exec Board Member	0	✓						0	0	0
Glenn Adams	1									
Natl Exec Board Member (May-Dec 2013)	0	✓						0	0	0
Dr David L Briscoe	1									
Natl Exec Board Member (May-Dec 2013)	0	✓						0	0	0
Joe Crafton	1									
Natl Exec Board Member (May-Dec 2013) and VP S	0	✓		✓				0	0	0
Dr Robert M Gates	1									
Natl Exec Board Member and Pres-Elect (Oct-Dec 2	0	✓		✓				0	0	0
Raymond E Johns	1									
Natl Exec Board Member (May-Dec 2013)	0	✓						0	0	0
Jim Ryffel	1									
Natl Exec Board Member (May-Dec 2013)	0	✓						0	0	0
1b Sub-total								5,038,020	0	1,855,435
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								5,038,020	0	1,855,435

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 204**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4 ✓	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
WELD LLC, PO BOX 601, FAYETTEVILLE, WV 25840	Computer Consulting	849,582
ONLINE COMMUNITY SERVICES LLC, 413 OAK HILL DRIVE, ALTAMONTE SPRINGS,	Project Management	2,702,046
PRICEWATERHOUSE COOPERS LLP, PO BOX 7247-7111, PHILADELPHIA, PA 19170	Accountant	680,067
SCHWABE WILLIAMSON & WYATT PC, 1211 SW FIFTH AVENUE SUITE 1900, Portlan	Attorney	775,740
CORR CRONIN MICHELSON BAUMGARDNER&PREECE, 1001 FOURTH AVENUE SUI	Attorney	664,223

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 42**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 559,121				
	b	Membership dues	1b 53,473,775				
	c	Fundraising events	1c 64,311				
	d	Related organizations	1d 606,524				
	e	Government grants (contributions)	1e 0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 20,796,601				
	g	Noncash contributions included in lines 1a-1f: \$	6,487,014				
	h	Total. Add lines 1a-1f	75,500,332				
	Business Code						
Program Service Revenue	2a	Philmont Scout Ranch and High Adven	900099	29,859,485	29,703,178	156,307	0
	b	National Scout Jamboree	900099	32,803,055	32,803,055	0	0
	c	Local Council Assessments	900099	22,403,353	22,403,353	0	0
	d	Order of the Arrow and National Eagle	900099	2,128,866	2,128,866	0	0
	e	Regional and Professional Training	900099	1,661,230	1,661,230	0	0
	f	All other program service revenue .		3,594,844	3,594,844	0	0
	g	Total. Add lines 2a-2f		92,450,833			
	Business Code						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		15,352,541	0	-11,601	15,364,142
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0
	5	Royalties		4,518,976	0	0	4,518,976
		(i) Real	(ii) Personal				
	6a	Gross rents	40,213	0			
	b	Less: rental expenses	0	0			
	c	Rental income or (loss)	40,213	0			
	d	Net rental income or (loss)		40,213	0	0	40,213
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	1,983,449,874	1,513,832		
	b	Less: cost or other basis and sales expenses		1,967,327,554	1,605,042		
	c	Gain or (loss)		16,122,320	-91,210		
	d	Net gain or (loss)		16,031,110	0	0	16,031,110
	8a	Gross income from fundraising events (not including \$ 64,311 of contributions reported on line 1c). See Part IV, line 18	a	125,790			
	b	Less: direct expenses	b	100,075			
	c	Net income or (loss) from fundraising events		25,715		0	25,715
	9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a	167,211,827			
	b	Less: cost of goods sold	b	132,304,055			
	c	Net income or (loss) from sales of inventory		34,907,772	0	-3,041,081	37,948,853
	Miscellaneous Revenue	Business Code					
11a	High Adventure Base - Other Income	900099	707,703	0	0	707,703	
b	NESA - Other Revenues	900099	264,778	0	0	264,778	
c							
d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d		972,481				
12	Total revenue. See instructions.		239,799,973	92,294,526	-2,896,375	74,901,490	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	938,527	938,527		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	828,081	828,081		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	282,596	282,596		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	4,438,947	2,313,277	1,441,488	684,182
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	51,365,978	37,702,025	11,906,643	1,757,310
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,064,488	2,983,287	942,149	139,052
9 Other employee benefits	5,196,755	4,076,107	965,336	155,312
10 Payroll taxes	5,520,897	4,052,274	1,279,745	188,878
11 Fees for services (non-employees):				
a Management				
b Legal	572,645	521,856	0	50,789
c Accounting	723,444	282,207	441,237	0
d Lobbying	240,100	0	240,100	0
e Professional fundraising services. See Part IV, line 17	168,540			168,540
f Investment management fees	3,981,341	0	3,981,341	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,779,175	4,300,792	229,517	248,866
12 Advertising and promotion	3,386,110	3,336,051	0	50,059
13 Office expenses	3,493,395	2,431,249	640,706	421,440
14 Information technology	2,018,545	1,968,565	0	49,980
15 Royalties				
16 Occupancy	11,271,774	8,762,228	2,234,401	275,145
17 Travel	4,866,099	3,580,528	926,024	359,547
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	60,225,471	59,621,060	101,852	502,559
20 Interest	8,309,384		8,309,384	
21 Payments to affiliates	26,683,924	26,683,924		
22 Depreciation, depletion, and amortization	5,782,640	3,978,432	1,681,620	122,588
23 Insurance	25,099,389	24,901,000	198,389	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Other Expenses	22,388,678	15,214,249	5,341,315	1,833,114
b Taxes, Permit, and Licenses	29,511	3,323	26,188	0
c Insurance Claims	23,117,275	23,117,275	0	0
d Supply and Magazine and Other Allocated	-7,817,404	-881,020	-2,617,006	-4,319,378
e All other expenses	1,558,583	1,486,990	50,014	21,579
25 Total functional expenses. Add lines 1 through 24e	273,514,888	232,484,883	38,320,443	2,709,562
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	96,701,564	1	22,132,198
	2 Savings and temporary cash investments	4,328,681	2	9,356,559
	3 Pledges and grants receivable, net	74,091,183	3	63,451,945
	4 Accounts receivable, net	228,806,261	4	3,462,181
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	72,964,793	8	65,471,572
	9 Prepaid expenses and deferred charges	15,484,015	9	8,457,549
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 201,289,148		
	b Less: accumulated depreciation	10b 114,796,344	10c	86,492,804
	11 Investments—publicly traded securities	336,769,149	11	408,679,639
	12 Investments—other securities. See Part IV, line 11	361,915,711	12	378,191,618
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	9,304,737	15	308,030,336
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,286,604,090	16	1,353,726,401	
Liabilities	17 Accounts payable and accrued expenses	136,363,027	17	179,041,730
	18 Grants payable		18	
	19 Deferred revenue	65,746,932	19	36,052,339
	20 Tax-exempt bond liabilities	275,534,548	20	267,291,288
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	23,000,000
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	140,484,088	25	159,961,145
	26 Total liabilities. Add lines 17 through 25	618,128,595	26	665,346,502
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	532,820,418	27	558,787,182
	28 Temporarily restricted net assets	85,023,542	28	74,047,500
	29 Permanently restricted net assets	50,631,535	29	55,545,217
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	668,475,495	33	688,379,899
	34 Total liabilities and net assets/fund balances	1,286,604,090	34	1,353,726,401

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	239,799,973
2	Total expenses (must equal Part IX, column (A), line 25)	2	273,514,888
3	Revenue less expenses. Subtract line 2 from line 1	3	-33,714,915
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	668,475,495
5	Net unrealized gains (losses) on investments	5	52,958,765
6	Donated services and use of facilities	6	2,755,837
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-2,095,283
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	688,379,899

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . .
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		✓
2b	✓	
2c	✓	
3a		✓
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
- (ii) A family member of a person described in (i) above?

11g(ii)		
---------	--	--
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

11g(iii)		
----------	--	--
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	42,383,665	59,088,848	66,531,505	58,987,673	61,242,241	288,233,932
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	42,383,665	59,088,848	66,531,505	58,987,673	61,242,241	288,233,932
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 Public support. Subtract line 5 from line 4.						288,233,932

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	42,383,665	59,088,848	66,531,505	58,987,673	61,242,241	288,233,932
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	14,059,255	16,044,777	16,850,496	18,322,499	20,215,992	85,493,019
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	510,300	357,851	507,585	3,467,135	972,481	5,815,352
11 Total support. Add lines 7 through 10						379,542,303
12 Gross receipts from related activities, etc. (see instructions)					12	1,244,527,256
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	75.94 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	74.3 %
16a 33¹/₃% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33¹/₃% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%
19a 33¹/₃% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33¹/₃% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Schedule A, Part II, Line 1 - Four unusual grants totalling \$14,258,091 were made in 2013.

Schedule A, Part II, Line 10 - Other miscellaneous income.

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
BOY SCOUTS OF AMERICA	22-1576300

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$
- 3 Volunteer hours ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	240,100													
c	Total lobbying expenditures (add lines 1a and 1b)	240,100													
d	Other exempt purpose expenditures	399,965,870													
e	Total exempt purpose expenditures (add lines 1c and 1d)	400,205,970													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column (e))					6,000,000
c Total lobbying expenditures	269,003	386,847	180,000	240,100	1,075,950
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	0	0	0	0	0

		(a)		(b)
		Yes	No	Amount
For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.				
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues . .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

[illegible]

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

BOY SCOUTS OF AMERICA

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

22-1576300

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 ► \$ (ii) Assets included in Form 990, Part X ► \$	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1 ► \$ 0 b Assets included in Form 990, Part X ► \$ 0	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** ☒ Public exhibition **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☒ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	243,714,804	280,080,716	285,870,684	264,362,398	221,017,998
b Contributions	655,415	2,357,938	645,067	518,129	750,007
c Net investment earnings, gains, and losses	34,568,882	29,679,521	-5,483,574	21,947,430	44,270,613
d Grants or scholarships	569,126	0	702,937	392,973	501,405
e Other expenditures for facilities and programs	4,503,590	66,923,349	211,359	81,703	582,080
f Administrative expenses	1,513,392	1,480,022	326,648	193,355	720,040
g End of year balance	272,352,993	243,714,804	279,791,233	286,159,926	264,235,093

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ☒ 77.56 %
- b** Permanent endowment ☒ 20.5 %
- c** Temporarily restricted endowment ☒ 1.94 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	11,360,096		11,360,096
b Buildings	0	90,574,431	44,782,958	45,791,473
c Leasehold improvements	0	0	0	0
d Equipment	0	99,354,621	70,013,386	29,341,235
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				86,492,804

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other <u>BSA Commingled Endowment Fund LP</u>	378,191,618	End-of-Year Market Value
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►	378,191,618	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) -----		
(2) -----		
(3) -----		
(4) -----		
(5) -----		
(6) -----		
(7) -----		
(8) -----		
(9) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) <u>Intercompany Receivable</u>	300,234,399
(2) <u>Gift Annuity and other assets</u>	7,795,937
(3) -----	
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	308,030,336

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) <u>Gift Annuity Liability</u>	8,260,000
(3) <u>Insurance Reserves</u>	151,701,145
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	159,961,145

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	282,887,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	52,958,764
b	Donated services and use of facilities	2b	2,755,837
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	55,714,601
3	Subtract line 2e from line 1	3	227,172,399
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIII.)	4b	12,627,574
c	Add lines 4a and 4b	4c	12,627,574
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	239,799,973

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	245,132,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIII.)	2d	2,095,283
e	Add lines 2a through 2d	2e	2,095,283
3	Subtract line 2e from line 1	3	243,036,717
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIII.)	4b	30,478,171
c	Add lines 4a and 4b	4c	30,478,171
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	273,514,888

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Schedule D, Part III, Line 1 - The National Scouting Museum in Irving, Texas, possesses artifacts, fine art, and multimedia archives appraised in March 2012 at approximately \$60,000,000. The museum also houses collections of Scouting memorabilia, objects, and archival documents, with estimated value of approximately \$1,500,000. These collections are not recognized as assets in the consolidated balance sheet; however, costs associated with maintenance of these collections have been expensed. During 2013, no major additions or disposals of collection items occurred.

Schedule D, Part III, Line 4 - Extensive collection of Scouting memorabilia and Rockwell paintings reflecting Boy Scouts in daily life are on display for the enjoyment of members, volunteers, and visitors. Encourages boys to explore the many facets of Scouting.

Schedule D, Part V, Line 4 - Endowments consist of approximately 78 individual funds established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the Executive Board to function as endowments. Net assets associated with endowment funds, including funds designated by the Executive Board to function as endowments, are classified and reported based upon the existence or absence of donor-imposed restrictions or in accordance with the Executive Board's interpretation of relevant law.

Schedule D, Part X, Line 2 - The National Council recognizes interest and penalties related to underpayment of income taxes as income tax expense. As of December 31, 2013, the National Council had not recorded any amounts related to unrecognized income tax benefits or accrued interest and penalties. The National Council does not anticipate any significant changes to unrecognized income tax benefits over the next year.

Schedule D, Part XI, Line 4b - A consolidated audit of the Boy Scouts of America and related organizations financial statements was done for the year ending December 31, 2013. Per the audit revenues include Learning for Life, National Boy Scouts of America Foundation, 990) 2013

Part XIII - Supplemental Information (Continued)

Arrow WV, Inc. and regional trust revenues and reclassification of expenses netted to income are eliminated for reporting purposes.

Schedule D, Part XII, Line 2d - Write off of pledges receivable.

Schedule D, Part XII, Line 4b - A consolidated audit of the Boy Scouts of America and related organizations financial statements was done for the year ending December 31, 2013. Per the audit revenues include Learning for Life, National Boy Scouts of America Foundation, Arrow WV, Inc. and regional trust revenues and reclassification of expenses netted to income are eliminated for reporting purposes.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**
 ► **Attach to Form 990. ► See separate instructions.**
 ► **Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Central America and the Caribbean	0	0	Program Services	World Scouting Committee	4,391
(2) East Asia and the Pacific	0	0	Program Services	Reviewing vendor facilities,	205,300
(3) Europe (including Iceland and the United Kingdom)	0	0	Program Services	World Scout Bureau meeting	3,084
(4) North America (including Canada and Mexico)	0	0	Program Services	World Scout Bureau meeting	7,367
(5) South America	0	0	Program Services	Interamerican Scout Conference	49,112
(6) South Asia	0	0	Program Services	Site visits.	24,027
(7) Central America and the Caribbean	0	0	Grantmaking	Support International Scout	20,000
(8) East Asia and the Pacific	0	0	Grantmaking	Support International Scout	2,500
(9) Europe (including Iceland and the United Kingdom)	0	0	Grantmaking	Support International Scout	55,000
(10) Russia and the newly independent states	0	0	Grantmaking	Support International Scout	20,000
(11) South America	0	0	Grantmaking	Support International Scout	20,000
(12) South Asia	0	0	Grantmaking	Support International Scout	27,975
(13) Sub-Saharan Africa	0	0	Grantmaking	Support International Scout	657
(14) Central America and the Caribbean	0	0	Investments	Investments	4,194,927
(15) Europe (including Iceland and the United Kingdom)	0	0	Investments	Investments	1,196,791
(16) North America (including Canada and Mexico)	2	14	Program Services	Support International Scout	400,067
(17)					
3a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	2	14			6,231,198

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Central America and Support International		20,000	Wire Transfer	0		
(2)			Europe (including ic Support International		55,000	Wire Transfer	0		
(3)			Russia and the new Support International		20,000	Wire Transfer	0		
(4)			South America Support International		20,000	Wire Transfer	0		
(5)			South Asia Support International		27,975	Wire Transfer	0		
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 5

3 Enter total number of other organizations or entities 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Grants to attend National Scout	Central America and the Caribbean	76	35,439	Wire transfers and cash	0		
(2) Grants to attend National Scout	East Asia and the Pacific	77	14,603	Wire transfers and cash	0		
(3) Grants to attend National Scout	Europe (including Iceland)	106	27,785	Wire transfers and cash	0		
(4) Grants to attend National Scout	Middle East and North Africa	31	9,391	Wire transfers and cash	0		
(5) Grants to attend National Scout	North America (including Alaska)	55	12,495	Wire transfers and cash	0		
(6) Grants to attend National Scout	Russia and the newly independent states	27	4,701	Wire transfers and cash	0		
(7) Grants to attend National Scout	South America	37	23,450	Wire transfers and cash	0		
(8) Grants to attend National Scout	South Asia	30	5,160	Wire transfers and cash	0		
(9) Grants to attend National Scout	Sub-Saharan Africa	20	3,440	Wire transfers and cash	0		
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☒ Yes ☐ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* ☒ Yes ☐ No
-
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* ☒ Yes ☐ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* ☒ Yes ☐ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ Yes ☒ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Schedule F, Part I, Line 2 - Progress reports are received from organizations and occasional site visits.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 See Schedule G, Part IV, Statement 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶				948,438	167,993	780,445

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

All States

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 TARPON Fish Tourmnt	(b) Event #2 Wilderness Fish Tourmnt	(c) Other events 0	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	132,058	58,043		190,101
	2 Less: Contributions	42,000	22,311		64,311
	3 Gross income (line 1 minus line 2)	90,058	35,732		125,790
Direct Expenses	4 Cash prizes	0	0		0
	5 Noncash prizes	1,417	281		1,698
	6 Rent/facility costs	27,700	33,562		61,262
	7 Food and beverages	9,753	4,893		14,646
	8 Entertainment	350	29		379
	9 Other direct expenses	16,755	5,335		22,090
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				100,075
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				25,715

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity operated in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ►

Address ►

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c** If "Yes," enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Schedule G, Part IV, Statement 1

Form: Schedule G

Page: 1

Line Number: Part I Line 2b

BOY SCOUTS OF AMERICA**22-1576300****Fundraiser Activity Information**

Name and Address	Activity	C1	Gross	C2	C3
			Receipts		
America's Charities 14150 Newbrook Dr Chantilly, VA 20151	Employee AGC & Federated Campaigns	Yes	750,031	118,970	631,061
Automotive Recovery Services Two Westbrook Corporate Center Suite 500 Westchester, IL 60154	Donated vehicle auction program	Yes	198,407	49,023	149,384
Total:			948,438	167,993	780,445

C1 = Fundraiser control of funds?

C2 = Amount paid to (or retained by) fundraiser

C3 = Amount paid to (or retained by) organization

SCHEDULE I
(Form 990)

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Sch I, Stmt 1							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	156
3	Enter total number of other organizations listed in the line 1 table	0

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50055P

Schedule I (Form 990) (2013)

Description of Grants and Other Assistance to Governments and Organizations in the United States

		Recipient EIN	Amt. of cash grant	Amt. of non- cash asst.
Name and address	Bucks County Council 1 Scout Way Doylestown, PA 18901	23-1352048	9,200	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support Scouting in Hurricane ravaged area and award Jamboree scholarships.			
Name and address	Calumet Council 8751 Calumet Ave Munster, IN 46321	35-0867968	16,000	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Circle Ten Council 8605 Harry Hines Blvd Dallas, TX 75235	75-0800615	28,112	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Connecticut Rivers Council 60 Darlin Street East Hartford, CT 06108	06-0662110	9,961	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Crossroads of America Council 7125 Fall Creek Road North Indianapolis, IN 46256	35-0867962	26,129	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	East Carolina Council P O Box 1698 Kinston, NC 28503	56-0543221	25,000	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Five Rivers Council 244 W Water St Elmira, NY 14901	23-7421969	5,500	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			

Schedule I, Part IV, Statement 1

BOY SCOUTS OF AMERICA

Name and address	Grand Canyon Council 2969 N Greenfield Road Phoenix, AZ 85016	86-0101295	27,408
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Great Salt Lake Council 525 Foothill Blvd Salt Lake City, UT 84113	87-0212460	16,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Greater New York Council 350 Fifth Ave Suite 7820 New York, NY 10118	13-1624015	7,502
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Gulf Ridge Council 13228 North Central Avenue Tampa, FL 33612	59-0624406	8,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Heart of Ohio Council 471 US Route 250 E Bldg D Ashland, OH 44805	34-4428215	11,850
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Hoosier Trails Council 5625 East State Rd 46 Bloomington, IN 47401	35-1290776	20,637
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Jersey Shore Council 1518 Ridgeway Road Toms River, NJ 08755	21-0634999	7,500
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	La Salle Council 1340 South Bend Ave South Bend, IN 46617	35-0867966	16,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			

Schedule I, Part IV, Statement 1

BOY SCOUTS OF AMERICA

Purpose of grant	To support local council Scouting		
Name and address	Lincoln Heritage Council P O Box 36273 Louisville, KY 40233	61-0445839	5,525
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Michigan Crossroads Council 507 W Atherton Road Flint, MI 48507	45-4003240	8,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Monmouth Council 705 Ginesi Drive Morganville, NJ 07751	21-0634963	10,481
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	National Capital Area Council 9190 Rockville Pike Bethesda, MD 20814	53-0204610	11,482
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Nonprofit Leadership Alliance P O Box 875083 Kansas City, MO 64187	44-0546869	15,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Orange County Council 1211 East Dyer Road Santa Ana, CA 92705	95-1727660	16,801
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Palmetto Council 420 South Church Street Spartanburg, SC 29306	57-0314450	25,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		
Name and address	Patriots Path Council 222 Columbia Turnpike Florham Park, NJ 08810	22-3661431	5,705
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	To support local council Scouting		

Schedule I, Part IV, Statement 1

BOY SCOUTS OF AMERICA

Name and address	Pine Tree Council 131 Johnson Road Portland, ME 04102	01-0211490	8,976	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Quapaw Council 3220 Cantrell Rd Little Rock, AR 72202	23-7627149	10,000	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Silicon Valley Monterey Bay Council 970 W Julian St San Jose, CA 95126	94-6077279	11,491	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	South Georgia Council 1841 Norman Drive Valdosta, GA 31601	58-0825827	25,000	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	South Plains Council 30 Briarcroft Center Lubbock, TX 79412	75-0871721	25,000	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting			
Name and address	Westchester-Putnam Council 41 Saw Mill River Rd Hawthorne, NY 10532	13-2750608	5,586	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	Old North State Council 1405 Westover Terrace PO Box 29046 Greenboro, NC 27429	56-1762001	5,233	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	Jayhawk Area Council 1020 SE Monroe Topeka, KS 66612	48-0543748	10,000	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			

Schedule I, Part IV, Statement 1

BOY SCOUTS OF AMERICA

Name and address	Indian Nations Council 4925 S Garnett Road Tulsa, OK 74146	73-0579230	8,710	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	Hudson Valley Council 6 Jeanne Dr Newburgh, NY 12550	14-1338385	8,845	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	Chief Seattle Council 3120 Rainier Ave P O Box 440408 Seattle, WA 98144	91-0569878	13,094	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	Cascade Pacific Councils 2145 SW Natio Parkway Portland, OR 97201	93-0386792	6,009	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	Bay Area Council 3020 53RD ST Galveston, TX 77551	74-1109651	5,629	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting.			
Name and address	National Boy Scouts of America Foundation 1325 West Walnut Hill Lane Irving, TX 75038-3008	75-2675978	302,447	0
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	To support local council Scouting programs.			

Description of Grants and Other Assistance to Individuals in the United States

		Number of recipients	Amt. of cash grant	Amt. of non-cash asst.
Type of grant	International Scholarships	14	9,538	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	National Scout Jamboree Scholarships	4	5,250	
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Kiefer Scholarships	40	31,750	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	National Catholic Committee on Scouting Scholarships	9	11,980	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	National Eagle Scout Association Scholarships	49	145,148	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	National Eagle Scout Association STEM (Science Technology Engineering and Math) Scholarships.	3	24,999	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Order of the Arrow Special Projects Grants.	8	10,500	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Palmer Scholarships	3	7,500	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Philmont Scholarships.	16	7,325	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Pratt National Scout Jamboree Scholarships.	37	16,000	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Maguire Scholarships.	105	28,133	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Florida Sea Base Scholarships.	79	26,050	
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Waite Phillips Grants.	671	222,351	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Youth Development Scholarship.	1	1,000	0
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	National Jewish Committee on Scouting Scholarships.	4	4,000	
Method of valuation				
Desc. of Non-Cash Asst.				
Type of grant	Jones Foundation Grants.	3	1,800	0

Method of valuation

Desc. of Non-Cash Asst.

Type of grant	JH Browne Scholarships.	3	995	0
---------------	-------------------------	---	-----	---

Method of valuation

Desc. of Non-Cash Asst.

Type of grant	Hillcourt Jamboree Staff Scholarships.	23	5,000	0
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Method of valuation

Desc. of Non-Cash Asst.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|---|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

	Yes	No
1b	✓	

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

2	✓	
----------	---	--

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- | | | | |
|--|-----------|---|---|
| a Receive a severance payment or change-of-control payment? | 4a | ✓ | |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | ✓ | |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | | ✓ |

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- | | | | |
|------------------------------------|-----------|---|---|
| a The organization? | 5a | ✓ | |
| b Any related organization? | 5b | | ✓ |

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- | | | | |
|------------------------------------|-----------|--|---|
| a The organization? | 6a | | ✓ |
| b Any related organization? | 6b | | ✓ |

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

7		✓
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8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

8		✓
----------	--	---

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9		
----------	--	--

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	C Wayne Brock, Chief Scout Executive and Secretary	411,409	22,114	603,237	213,241	29,061	1,279,062	22,114
		0	0	0	0	0	0	0
2	Robert A Tuggle, CFO	316,024	22,141	117,035	102,555	28,066	585,821	22,141
		0	0	0	0	0	0	0
3	John Green, Group Director - Outdoor Adventures	222,280	0	110,073	253,251	26,447	612,051	0
		0	0	0	0	0	0	0
4	Michael A Ashline, Supply Group Director	289,018	0	15,379	66,517	24,989	395,903	0
		0	0	0	0	0	0	0
5	Bradley Farmer, ACSE Development	305,859	16,686	37,974	129,292	22,616	512,427	16,686
		0	0	0	0	0	0	0
6	Gary Butler, ACSE Council Operations	272,541	13,084	36,102	118,737	34,280	474,744	13,084
		0	0	0	0	0	0	0
7	Tom Fitzgibbon, ACSE Council Support	301,037	16,787	45,545	142,354	29,730	535,453	16,787
		0	0	0	0	0	0	0
8	Don McChesney, Regional Director	304,214	13,287	36,418	113,571	18,270	485,760	13,287
		0	0	0	0	0	0	0
9	Perry Cochell, Director, Office of Philanthropy	207,581	0	8,947	96,595	31,297	344,420	0
		0	0	0	0	0	0	0
10	Ponce Duran, Regional Director	263,373	14,944	35,849	160,871	34,181	509,218	14,944
		0	0	0	0	0	0	0
11	Al Lambert, Regional Director	287,433	13,377	24,398	116,429	24,645	466,282	13,377
		0	0	0	0	0	0	0
12	Richard Mathews, Deputy Legal Counsel	183,845	15,953	454,078	65,926	12,866	732,668	15,953
		0	0	0	0	0	0	0
13								
14								
15								
16								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J, Part I, Line 1a - Employees who travel extensively are allowed to join the Airline Travel Clubs for a total of \$2905. The payment of Admirals Club fees were not included in employee compensation. Spouses of key employees are required to attend meetings and their expenses are reimbursed by the company. The Boy Scouts of America is a family oriented organization requiring spousal participation. Their expenses are considered necessary to fulfill the business purpose of the organization. All expenses are substantiated. The reimbursement of these expenses are not included in employee taxable compensation. The total expense for spousal travel during 2013 was \$27,591. Employees traveling with volunteers or overseas are allowed to upgrade to first class to allow the employee to discuss business during the flight. The total first class travel for 2013 was \$36,887 and was not included in employee compensation. The Chief Scout Executive, and Assistant Chief Scout Executive are reimbursed for club dues at the LaCima club which is used for meeting with potential donors, volunteers, and offsite meetings. These expense reimbursements are not included in taxable employee compensation. The total of the LaCima expense in 2013 was \$4960. Participants in the non qualified retirement restoration plan have the taxable portion grossed-up to cover the taxes.

Schedule J, Part I, Line 3 - The National Council Executive Compensation Committee accepted the Intermediate Sanctions review, conducted in late 2012, of the total compensation, benefits and perquisites for the Chief Scout Executive and Chief Financial Officer. This was a routine Intermediate Sanctions review of Boy Scouts of America's disqualified individuals and no new programs were added or changed.

Schedule J, Part I, Line 4 - The BSA's National Executive Board approved a non-qualified, Retirement Benefits Restoration Plan for the benefit of all employees whose benefits would otherwise be limited by the Omnibus Budget Reconciliation Act of 1993. Benefits attributed under the Restoration Plan supplement those accrued under the qualified Retirement Plan and payments do not commence until an employee's retirement. Participants include employees with compensation over \$ 255,000. C. Wayne Brock \$81,649 restoration plan, \$436,206 plan 457(f), Mike Ashline \$6,525 restoration plan; Tom Fitzgibbon \$19,526 restoration plan; Robert A Tuggle \$41,710 restoration plan; John Green \$33,836 restoration plan; Bradley Farmer \$14,267 restoration plan; Don McChesney \$15,279 restoration plan; Gary Butler \$13,873 restoration plan and Ponce Duran \$9,678 restoration plan; Al Lambert \$9,018 restoration plan; Richard Mathews \$12,918 restoration plan.

Schedule J, Part I, Line 5 - An Annual Incentive Plan was adopted with a component of compensation is based on items such as: membership, obtaining funding commitments, maintaining operations within budget, and achieving goals within the organizations strategic plan.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
The County Commission of Fayette County (WV) A	55-6000314		11/05/2010	50,000,000	Construction and equipping of the Summit Bechtel Family National Scout Center	✓		✓			✓
The County Commission of Fayette County (WV) B	55-6000314		11/05/2010	50,000,000	Construction and equipping of the Summit Bechtel Family National Scout Center	✓		✓			✓
County Commission of Fayette County (WV) C	55-6000314		03/09/2012	175,000,000	Construction and equipping of the Summit Bechtel Family National Scout Center	✓		✓			✓
D											

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		1,243,741		1,098,602		2,900,917		
2 Amount of bonds legally defeased		0		0		0		
3 Total proceeds of issue		50,000,000		50,000,000		175,000,000		
4 Gross proceeds in reserve funds		0		0		0		
5 Capitalized interest from proceeds		0		0		0		
6 Proceeds in refunding escrows		0		0		0		
7 Issuance costs from proceeds		0		0		0		
8 Credit enhancement from proceeds		0		0		0		
9 Working capital expenditures from proceeds		0		0		0		
10 Capital expenditures from proceeds		50,000,000		0		0		
11 Other spent proceeds		0		50,000,000		175,000,000		
12 Other unspent proceeds		0		0		0		
13 Year of substantial completion	2013		2013		2013			

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	✓		✓		✓			
15 Were the bonds issued as part of an advance refunding issue?	✓		✓		✓			
16 Has the final allocation of proceeds been made?	✓		✓		✓			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	✓		✓		✓			

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		✓		✓		✓		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		✓		✓		✓		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2013

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		✓		✓		✓		
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		✓		✓		✓		
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		0 %		0 %		0 %		0 %
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		0 %		0 %		0 %		0 %
6 Total of lines 4 and 5		0 %		0 %		0 %		0 %
7 Does the bond issue meet the private security or payment test?	✓		✓		✓			
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓		✓		✓		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	✓		✓		✓			

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		✓		✓		✓		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	✓		✓		✓			
b Exception to rebate?		✓		✓		✓		
c No rebate due?		✓		✓		✓		
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		✓		✓		✓		
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		✓		✓		✓		
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013**Open To Public Inspection**

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Part I**Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II**Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total ▶ \$												

Part III**Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) Douglas Dittrick	Board Member	31	Gift of flowers	Appreciation Gift
(2) Roger Schrimp	Board Member	1,650	Indy 500 Donor Even Race	Appreciation Gift
(3) Wayne Perry	Board Member and Officer	205	Gift of flowers	Appreciation Gift
(4) J Brett Harvey	Board Member	94	Gift of tree	Appreciation Gift
(5) Michael Goodrich	Board Member	89	Gift of flowers	Appreciation Gift
(6) Bradley Haddock	Board Member	61	Gift of Flowers	Appreciation Gift
(7) Donald Belcher	Board Member	1,650	Indy 500 Donor Event Race	Appreciation Gift
(8) Howard Bulloch	Board Member	285	NASCAR Race Credentials	Appreciation Gifts
(9) Dennis Chookaszian	Board Member	45	Gift of cookies	Appreciation Gift
(10) Sch L, Stmt 1				

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) AT&T	Chairman and CEO on BS	1,675,244	Telephone services and sponsor		✓
(2) AT&T Mobility	President and CEO on BS	518,156	Telephone services		✓
(3) American Airlines	Former Board Member on	2,830,625	Airline travel		✓
(4) Hewlett Packard	Former Board Member on	20,070	Purchased computers		✓
(5) Coca Cola Company	Board Member on BSA Bd	11,792	Purchased supplies		✓
(6) The Heritage Institute	Key employee is co-found	2,500	Membership		✓
(7) Wal-Mart	Board Member on BSA Bd	20,817	Purchased supplies		✓
(8) Ryder Systems Inc	Former Board Member on	6,786	Rentals		✓
(9) Piedmont Natural Gas	Board Member and on BS	10,110	Utilities		✓
(10) Sch L, Stmt 2					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Schedule L, Part III - Flowers, gifts, and commemorative items of appreciation were given during 2013 to some board members which did not exceed \$6,000 in total.

Schedule L, Part IV - Some members of the BSA Board of Directors are also on the boards of other organizations with which the BSA does business. Transactions are in the normal course of business and subject to the normal purchasing policies and procedures of the National council, which include but are not limited to, solicitation of competitive bids for expenditures which exceed a dollar threshold. Some members of the BSA Board of Directors have pledged or donated money to the organization. As appropriate, Schedule B reports the details of these transactions.

Schedule L, Part V, Statement 1

Form: Schedule L

Page: 1

Line Number: Part III

BOY SCOUTS OF AMERICA**22-1576300****Description of Grants or Assistance Benefitting Interested Persons**

Name of interested person	Relationship with organization	Amount	Ty. of Asst.	Purpose
Keith Clark	Board Member	138	National Jamboree	Appreciation Gift
			commemorative gift	
Joe Crafton	Board Member and Officer	16	National Jamboree	Appreciation Gift
			commemorative gift	
John Cushman	Board Member	89	Gift of flowers	Appreciation Gift
Randall Stephenson	Board Member and Officer	894	Gift of framed	Appreciation Gift
			artwork	

Amount = Amount of grant

Ty. of Asst. = Type of assistance

Purpose = Purpose of assistance

Schedule L, Part V, Statement 2

Form: Schedule L

Page: 2

Line Number: Part IV

BOY SCOUTS OF AMERICA**22-1576300****Description of Business Transactions Involving Interested Persons**

		Amount of transaction
Name	Perry Cochell	2,500
Relationship with organization	Key employee is co-founder of organization.	
Description of transaction	Membership	
Sharing Of Revenues	No	
Name	Perry Cochell	50,000
Relationship with organization	Co-author of book purchased by organization	
Description of transaction	Purchased 5000 copies of book.	
Sharing Of Revenues	No	

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered “Yes” on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

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Open To Public Inspection

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Part I Types of Property

Type of property		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes	✓	248	198,407	sales price of donated vehicle
8	Intellectual property				
9	Securities—Publicly traded	✓	11	6,070,120	FMV on date of gift
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	✓	5	171,352	FMV
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (Program Equipment)	✓	7	47,135	FMV
26	Other ► ()				
27	Other ► ()				
28	Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

2

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If “Yes,” describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
--	-----	----

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30a	✓
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31		✓
----	--	---

32a	✓	
-----	---	--

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Schedule M, Part I, Line 32b - Boy Scouts of America contracted with Insurance Auto Auctions to manage the national "One Car, One Difference" program. 95% of the proceeds are distributed to local Councils. Distributions are based upon the donor's designation or, if none, payments are made to the local Council servicing the area of the donor's zip code.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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**Open to Public
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Form 990, Part III, Line 4d - See Schedule O, Statement 2

Form 990, Part VI, Section B, Line 11b - Form 990 was reviewed and approved by the Controller and National Legal Counsel. An executive summary was prepared and that, along with Form 990 without Schedule B, was distributed to the Officers and the Audit Committee for their review. PricewaterhouseCoopers reviewed and signed Form 990 as paid preparer. Finally, Form 990 without Schedule B was distributed to all Executive Board members before it was filed. Schedule B was not included due to confidentiality agreements with donors, some of which are members of the Executive Board.

Form 990, Part VI, Section B, Line 12c - Annually a conflict of interest policy confirmation is required of the organizations Executive Board Members and employees responsible for every department. The organization uses an outside company for anonymous reporting of potential ethics violations.

Form 990, Part VI, Section B, Line 15 - The National Council Executive Compensation Committee accepted the Intermediate Sanctions review, conducted in late 2012, of the total compensation, benefits and perquisites for the Chief Scout Executive and Chief Financial Officer. This was a routine Intermediate Sanctions review of Boy Scouts of America disqualified individuals and no new programs were added or changed.

Form 990, Part VI, Section C, Line 19 - Governing documents and conflict of interest policy are available upon request.

Form 990, Part IX, Line 19 - Includes expenses for the 2013 National Jamboree of \$51,381,711.

Form 990, Part XI, Line 9 - Write off uncollectible pledges receivable.

Activity Or Mission Description

Description

for themselves and others, to train them in Scoutcraft, and to teach them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by Boy Scouts.

Schedule O, Statement 2

Form: 990

Page: 2

Line Number: Part III Line 4d

BOY SCOUTS OF AMERICA

22-1576300

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	Marketing - Administration of public relations, including providing news releases, features for print and broadcast media, and internal news in the form of newsletters, fact sheets, and the annual report for the nationwide Scouting family. In addition, protection and promotion of the Scouting brand.	14,636,359	0	115,958
	Scouting Programs: Insurance Costs Born for National and Local Councils - The National Council subsidized the group medical, dental, and life insurance programs for its employees and retirees. In addition, the National Council subsidized a general liability insurance program primarily for the benefit of local councils.	48,026,195	7,920	22,403,352
	Scouting Programs: World Bureau Fees - The registration fee that Boy Scouts of America annually pays the World Organization of the Scouting Movement (WOSM) is based on an established fee of registered uniformed adult and youth members. This registration fee supports international enrichment programs for the youth and adult membership. These programs include World Jamborees, National Association encampments, international training programs and conferences, program related magazines, brochures and pamphlets.	1,430,107	0	0
Total:		64,092,661	7,920	22,519,310

States Where Copy Of Return Is Filed

States

AL
AK
KY
OK
FL
OR
UT
AZ
GA
AR
NH
PA
VA
CA
MD
NJ
PR
WA
MA
NM
RI
WV
IL
NY
SC
WI
CT
IN
MN
MS
TN

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22-1576300

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) BSA Asset Management LLC (26-2473220) 1325 West Walnut Hill Lane, Irving, TX 75038-3008	General Partner/Investments	DE	0	0	N/A
(2) Atikokan Youth Ventures Inc PO Box 509, Ely, MN 55731	Non-Profit Youth Organization	Canada	0	0	N/A
(3) Atikaki Youth Ventures Inc PO Box 509, Ely, MN 55731	Non-Profit Youth Organization	Canada	0	0	N/A
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Learning for Life (75-2396057) 1329 West Walnut Hill Lane, Irving, TX 75038	Youth development.	DC	501(c)(3)	9	N/A		✓
(2) National Boy Scouts of America Foundation (75-2675978) 1325 West Walnut Hill Lane, Irving, TX 75038-3008	Support Scouting	DC	501(c)(3)	7	N/A		✓
(3) Learning for Life Foundation (26-2270708) 1329 West Walnut Hill Lane, Irving, TX 75038	Support Learning for Life programs.	TX	501(c)(3)	7	Learning for Life		✓
(4) Scout Executives Alliance (22-6069455) PO Box 152079, Irving, TX 75015-2079	Support Scouts' employees	TX	501(c)(9)		N/A	✓	
(5) Boy Scouts of America Employee Welfare Benefits Plan (75-23478) PO Box 152079, Irving, TX 75015-2079	Welfare Benefits Plan	TX	501(c)(9)		N/A	✓	
(6) Arrow WV Inc (27-041319) 1325 West Walnut Hill Lane, Irving, TX 75038-3008	Develop program & facility for Boy Scouts	WV	501(c)(3)	7	Boy Scouts of America	✓	
(7) BSA Endowment Master Trust (27-6850785) 1325 West Walnut Hill Lane, Irving, TX 75038-3008	Support Scouting	DE	501(c)(3)	7	N/A		✓

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2013

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) BSA Commingled Endowment 1325 West Walnut Hill Lane, Irving	Endowment investment	DE	N/A	Excluded	17,430,183	433,050,171	✓		9,683		✓	74.768%
(2) _____												
(3) _____												
(4) _____												
(5) _____												
(6) _____												
(7) _____												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) _____									
(2) _____									
(3) _____									
(4) _____									
(5) _____									
(6) _____									
(7) _____									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Gift, grant, or capital contribution to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Gift, grant, or capital contribution from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Loans or loan guarantees to or for related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Loans or loan guarantees by related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Dividends from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Sale of assets to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Purchase of assets from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
i Exchange of assets with related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets to related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
k Lease of facilities, equipment, or other assets from related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations for related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
m Performance of services or membership or fundraising solicitations by related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
o Sharing of paid employees with related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
p Reimbursement paid to related organization(s) for expenses	<input type="checkbox"/>	<input checked="" type="checkbox"/>
q Reimbursement paid by related organization(s) for expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
r Other transfer of cash or property to related organization(s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
s Other transfer of cash or property from related organization(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
See Schedule R, Part VII, Statement 1				
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) _____													
(2) _____													
(3) _____													
(4) _____													
(5) _____													
(6) _____													
(7) _____													
(8) _____													
(9) _____													
(10) _____													
(11) _____													
(12) _____													
(13) _____													
(14) _____													
(15) _____													
(16) _____													

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

[illegible]

Schedule R, Part VII, Statement 1

Form: Schedule R

Page: 3

Line Number: Part V Line 2

BOY SCOUTS OF AMERICA

22-1576300

Description of Covered Relationships and Transaction Thresholds

		Amt. involved
Name	Scout Executives Alliance	12,000
Transaction type	m	
Method of determining amt. involved	Estimated fair market value.	
Name	Scout Executives Alliance	625,852
Transaction type	r	
Method of determining amt. involved	Per tax return of Scout Executives Alliance.	
Name	Boy Scouts of America Employee Welfare Benefits Plan	60,557,864
Transaction type	r	
Method of determining amt. involved	Cash transactions per tax return of related organization.	
Name	Arrow WV Inc	7,806,190
Transaction type	a-i	
Method of determining amt. involved	Interest expense incurred by Arrow through the conduct of an activity which would be exempt if conducted by the Boy Scouts of America.	
Name	BSA Commingled Endowment Fund LP	1,874,782
Transaction type	b	
Method of determining amt. involved	Per tax return of related organization.	
Name	BSA Commingled Endowment Fund LP	33,619,187
Transaction type	r	
Method of determining amt. involved	Per tax return of related organization.	
Name	BSA Commingled Endowment Fund LP	3,000,415
Transaction type	a-i	
Method of determining amt. involved	Per tax return of related organization.	

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **►**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐ **►**

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	Boy Scouts of America	22-1576300
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	1325 West Walnut Hill Lane	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Irving, Texas 75038-3008	

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 0 ☐ 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► **Stephanie Phillips, Controller**

Telephone No. ► **972-580-2300** Fax No. ► **972-580-2129**

- If the organization does not have an office or place of business in the United States, check this box ☐ **►**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **August 15**, 20 **14**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 **13** or

► ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



Department of Treasury
Internal Revenue Service
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2013
Notice date	March 31, 2014
Employer ID number	22-1576300
To contact us	Phone 1-877-829-5500 FAX 801-620-5670

Page 1 of 1

060936.278110.65438.3335 1 AT 0.406 373



BOY SCOUTS OF AMERICA
% STEPHANIE PHILLIPS
1325 WEST WALNUT HILL LANE
IRVING TX 75038-3008



060936

Important information about your December 31, 2013 Form 990

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990.
Your new due date is August 15, 2014.

What you need to do

File your December 31, 2013 Form 990 by August 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.

Boy Scouts of America

Employer identification number (EIN) or

22-1576300

Number, street, and room or suite no. If a P.O. box, see instructions.

1325 West Walnut Hill Lane

Social security number (SSN)

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Irving, Texas 75038-3008

Enter the Return code for the return that this application is for (file a separate application for each return)

0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **Stephanie Phillips, Controller**
Telephone No. **972-580-2300** Fax No. **972-580-2129**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **November 15**, 20 **14**.
- 5 For calendar year **2013**, or other tax year beginning, 20, and ending, 20
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period
- 7 State in detail why you need the extension **Additional time is needed to gather the information necessary to prepare a complete and accurate return.**

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶

*Stephanie Phillips*Title ▶ **Controller**

Date ▶

6/3/14



Department of Treasury
Internal Revenue Service
Ogden UT 84201

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

Notice	CP211A
Tax period	December 31, 2013
Notice date	July 7, 2014
Employer ID number	22-1576300
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

Page 1 of 1

038686

Important information about your December 31, 2013 Form 990

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2013 Form 990.
Your new due date is November 15, 2014.

What you need to do

File your December 31, 2013 Form 990 by November 15, 2014. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.