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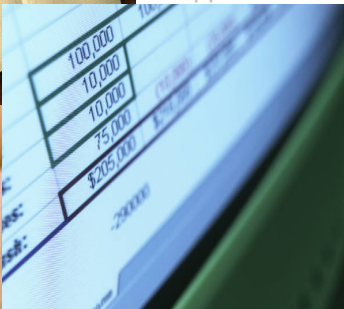
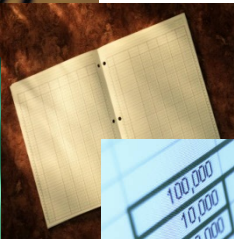
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Local Council Guide to the 2020 IRS Form 990

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Special COVID 19 update: As of the publication date of this Guide, the IRS has NOT issued a notice automatically extending the original May 17, 2021 due date for local council Forms 990, 990-N, 990-PF and Form 990-T. If more time is needed to prepare accurate returns, use Form 8868, *Application for Automatic Extension of Time to File an Exempt Organization Return*, to request an additional extension of time to file to November 15, 2021. Note that taxes owed with Form 990-PF and Form 990-T are due at the time of the filing of the extension (which is May 17, 2021). All local councils are encouraged to file by the May 17 deadline.

—Chapter 1—

Introduction

April 2021

The *Local Council Guide to the 2020 IRS Form 990* is meant to be shared with the council's tax professionals, audit committee, Scout executive, president, treasurer, accounting staff, and trustee(s). It is recommended that it be made available to the entire board of directors or trustees in the same manner as the organization makes available its IRS Form 990 for review.

This guide is not meant to be a replacement for the IRS instructions. Rather, it is meant to provide responses to Form 990 questions and provide required descriptions and disclosures that are common to all local councils and trust funds that are listed on the BSA group exemption filing. As always, we recommend that you consult with a tax professional licensed in your state before making any tax-related decisions.

Sample Local Council 2020 Form 990 and Council Trust Fund 2020 Form 990

Chapter 1 of this Guide includes discussions about council governance and tax compliance, new developments, compensation reporting, Form 990 special instructions, and a checklist specific to local councils and their trust funds, among other topics. Chapters 2 and 3 of this Guide include sample 2020 IRS Forms 990. *Special note on IRS Form 990-T:* Last year we included a sample amended 2018 Form 990-T to illustrate how to obtain a refund of any taxes paid as a result of nondeductible parking expenses under Internal Revenue Code Section 512(a)(7), which was repealed in 2019. We have not included such guidance this year and suggest that you consult with your state-licensed tax professional and last year's Guide if you require assistance with this issue.

The following information is intended to apply best practices to promote good governance and federal tax compliance in local councils. The IRS does not require the policies listed in Part VI of Form 990, but the policies must be approved by December 31 of the year for reporting. Trust funds must have a separate EIN from the local council. All councils are required to file a separate IRS Form 990 or 990-EZ for their endowment trust funds (or 990-N for trusts that are not supporting organizations) unless the council has a

letter from the IRS requiring the trust fund to be included in the council IRS Form 990. This is the case even if the local council includes its trust fund(s) in its consolidated financial statements.

The tax-exempt status of local councils and their trust funds is certified annually in the BSA's group exemption filing. Please provide a copy of the Forms 990 (and 990-T, if applicable) to the National Council no later than August 15, 2021 to allow sufficient time for review and preparation of our group exemption filing in September. You may now submit copies electronically by emailing them to audits.990@scouting.org.

Only trust funds that substantially conform to the IRS-approved model and framework established in 1970 can be listed under the BSA's group exemption. The IRS-approved model requires a corporate trustee. The requirement that funds be vested in a bank or trust company refers to a bank or trust company acting as trustee, not just as custodian.

Councils with trust funds that do not substantially conform to the IRS-approved model and framework from 1970 are encouraged to amend their trust documents to substantially conform. In the past, the IRS has not usually approved local council requests for a separate determination letter as an alternative to the trust substantially conforming to the IRS-approved model.

Local councils are, and continue to be, responsible for compliance with federal tax laws related to tax-exempt status. Councils may also be required to file IRS Form 990-T. Local councils must rely on qualified state-licensed professional advisers for assistance.

A Note Regarding Governance

The IRS has maintained for some time that a direct relationship exists between exempt organizations adopting and following good governance practices and their compliance with the tax code. An IRS study* indicated there were correlations between good governance practices by charities and their compliance with IRS rules. The study found that charities are more likely to follow IRS rules if they:

- Have a written mission statement articulating their current 501(c)(3) purposes
- Use comparability data when making compensation decisions
- Have procedures in place for the proper use of charitable assets consistent with their mission
- Have the entire board of directors review the IRS Form 990

The study also indicated that a not-for-profit organization (NFP) whose entire board is engaged in what is being reported on correlates to better compliance. Conversely, among NFPs examined by the IRS, those organizations that said control was concentrated in one individual, or in a small, select group of individuals, were less likely to be tax compliant.

A good place to start the IRS Form 990 review process would be with your council's audit committee. During the meeting where the audit committee determines whether it will recommend that the board accept the council's audited financial statements, it could also review a draft of Form 990. If no changes are suggested, it could then recommend that the return be presented to the entire board for a final review before it is filed.

Take a few extra minutes and carefully review Part VI, *Governance, Management, and Disclosure*, of the sample returns. The responses and Schedule O explanations for the policy-related questions in Part VI are meant to represent best practices that should be in place in all local councils.

* To obtain data concerning the relationship between good governance and tax compliance, the IRS undertook a study, commencing in October 2009, in which IRS agents completed a governance checklist at the conclusion of their examinations of 501(c)(3) organizations.

The Basics

- **When to file**

File Form 990, 990-EZ, 990-PF, and 990-T by May 17, 2021. If more time is needed, use Form 8868 to request an automatic six-month extension of time (to November 15, 2021) to file. Note: The 990-N due date cannot be extended, but there is no penalty for submitting it late unless it is the third (and only) year. It is strongly recommended that local councils and their trust funds make every effort to file their returns by May 17, 2021.

- **Filing thresholds**

Both gross receipts and total assets thresholds remain at their 2019 levels. Local councils and trust funds with gross receipts greater than or equal to \$200,000 or total assets greater than or equal to \$500,000 at the end of the tax year must file Form 990. Councils with annual gross receipts of \$50,000 or less are required to file Form 990-N (e-Postcard) if they choose not to file Form 990 or 990-EZ. Councils that fall in between may file Form 990-EZ. Note: Section 512(b)(13) controlling organizations (your council may be one of these if it has a trust fund) must file the full Form 990 if there was a transfer of funds between it and the controlled entity (i.e., trust fund). Section 509(a)(3) supporting organizations (your council's trust fund may be one of these) must file Form 990 or 990-EZ, even if its gross receipts are normally \$50,000 or less. Councils with \$1,000 or more of gross income from an unrelated trade or business and/or must file Form 990-T.

- **Electronic filing now required for all Forms 990 for 2020 tax year**

The Taxpayer First Act, which was signed into law by President Donald Trump on July 1, 2019, changed the requirements for tax-exempt organizations to require electronic filing of all returns in the Form 990 series and certain other forms. This means that all local councils and their trust funds must file their 990 series returns electronically for the 2020 tax year. If an organization is required to file a return electronically but does not, the organization is considered not to have filed its return, even if a paper return is submitted.

NEW!

NEW!

- **Reporting forgiven PPP loans on Form 990**

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) established the Paycheck Protection Program (PPP) to provide loans to small businesses as a direct incentive to keep their workers on the payroll. The loans are forgiven if all employee retention criteria are met and the funds are used for eligible expenses. Amounts of PPP loans that are forgiven may be reported on **line 1e, Part VIII. Statement of Revenue**, as contributions from a governmental unit in the tax year that the amounts are forgiven.

- **Reporting information from third parties**

The general instructions clarify that an organization should make *reasonable efforts* to obtain information from third parties needed to complete Form 990. Some lines request information that the organization may need to obtain from third parties, such as compensation paid by related organizations; family and business relationships between officers, directors, trustees, key employees, and certain businesses they own or control; the organization's distributive share of the income and assets of a partnership or joint venture in which it has an ownership interest; and certain transactions between the organization and interested persons. The organization should make *reasonable efforts* to obtain this information. If it is unable to obtain certain information by the due date for filing the return, it should file Form 8868 to request a filing extension. See *General Instructions, Item F. Extension of Time to File*. If the organization is unable to obtain this information by the extended due date after making reasonable efforts and is not certain of the answer to a question, it may make a reasonable estimate, where applicable, and explain in Schedule O.

- **Requirement to file**

The instructions for *Heading. Items A–M* clarify that an organization that is required to file a Form 990 or Form 990-EZ or submit a Form 990-N for a given tax year must do so even if it has not yet filed a Form 1023 or 1024 with the IRS (or been granted tax-exempt status under the BSA's group exemption). This may be the case with certain local council trust funds that had previously not filed separate Forms 990 or 990-EZ. If your council is in this situation or you are uncertain of the filing status of your council's trust fund, please contact Member Care at 972-580-2489.

- **State filing requirements**

Many states require not only a renewal or update of corporate status but also a copy of the Council's IRS Form(s) 990. Local councils should consult with their state-licensed professionals to ensure compliance with the laws in their state.

What's New

Here are some of the pertinent updates to the IRS Forms 990 and/or instructions since the *Local Council Guide to the 2019 IRS Form 990*:

Form 1099-NEC and nonemployee compensation reporting. Beginning with tax year 2020, Form 1099-NEC is used to report nonemployee compensation. Accordingly, where the Form 990 references reporting amounts of compensation from Form 1099-MISC, Miscellaneous Income, be sure to include nonemployee compensation from box 1 of Form 1099-NEC, Nonemployee Compensation. See the instructions for additional information.

Reminder

Required electronic filing by exempt organizations. For tax years beginning on or after July 2, 2019 (this means calendar year 2020 for local councils), returns by exempt organizations must be filed electronically. If you are filing Form 990 for a tax year beginning on or after July 2, 2019, you must file the return electronically. See page 1-3 for more information.

Form 990—Understanding Compensation—Part VII and Schedule J

The topic of executive compensation, the focus of Part VII of the core form and Schedule J to IRS Form 990, has been both controversial and confusing. Because the information reported in Part VII and Schedule J is open to public inspection, it is crucial to get it right.

Who?

The first step in completing the **compensation** sections of the form is to identify those individuals required to be disclosed in Part VII of Form 990. These persons must have received during the tax year, compensation combined from the **council and related organizations**¹ (like a council trust fund or foundation) and must be identified in the following order:

1. Current **individual trustees and directors** (with voting rights—regardless of amounts paid)
2. Current **institutional trustees** (e.g., for BSA trust funds—regardless of amounts paid)
3. Current **officers** (regardless of amounts paid)
4. Current **key employees** (who received at least \$150,000 in *reportable* compensation—see below)
5. Other five **highest compensated employees** (who received more than \$100,000 in reportable compensation)
6. Persons formerly holding positions described in 1–5 above during the previous five years (who received more than \$10,000 for former directors and trustees and more than \$100,000 for former officers and key employees)

¹Not required to report compensation of less than \$10,000 from each related organization

What?

On Form 990, compensation is broken down into two categories: *reportable compensation* and *other compensation*. **Reportable compensation** [Part VII, columns (D) and (E) and Schedule J, Part II, columns (B)i–iii] is straightforward and generally means compensation reported in Box 5 of the employee’s Form W-2 or in Box 1 of a non-employee’s Form 1099-NEC. **Other compensation** [Part VII, column (F) and Schedule J, Part II, columns (C) and (D)] generally means compensation that is not *reportable compensation*. The instructions to Part VII explain these terms and also provide a table listing various types of compensation and where to report them in Part VII or in Schedule J. Any item of **other compensation** that is less than \$10,000² for a given person does not need to be reported in Part VII, column (F), except:

- **The annual increase in the actuarial value of a defined benefit plan (BSA Retirement Plan, the local council must obtain this information from the national office)³**
- Tax-deferred contributions by the employer to a defined contribution retirement plan (like Fidelity or Mutual of America 403(b) plans; the local council has this information)
- Employer contributions to the BSA §125 Plan for health benefits (the local council has this information)

²Note that the \$10,000 per item exception only applies to reporting in Part VII of Form 990; it does not apply to Schedule J.

³The BSA provides this information to local councils no later than April of each year.

Schedule J, Part II

Schedule J is a subset of persons listed on Part VII of Form 990. Report in Part II of Schedule J each of the council's current officers, directors, trustees, key employees, and five highest compensated employees for whom the sum of Form 990, Part VII, Section A, Columns (D), (E), and (F) (disregarding any *decreases* in the actuarial value of defined benefit plans) is greater than \$150,000. Also report each of the council's current and former officers, directors, trustees, key employees, and five highest compensated employees who received or accrued compensation from any unrelated organization or individual for services rendered to the filing organization, as reported on line 5 of Form 990, Part VII, Section A. *All current **key employees** listed on Form 990, Part VII, Section A must also be reported on Schedule J, Part II, because their **reportable compensation**, by definition, exceeds \$150,000.*

Part II of Schedule J also "breaks down" certain amounts reported in Part VII, Section A, into more detailed components. For example, where Part VII, Section A, column (D) asks for "*Reportable compensation from the organization*", Schedule J, Part II, column (B) breaks down reportable compensation into subcolumns (i), *Base compensation*: (ii), *Bonus and incentive compensation*: and (iii), *Other reportable compensation*.

Finally, Schedule J, Part I asks a number of questions about benefit offerings and **compensation** practices.

For more information on this and other topics pertaining to the 2020 IRS Form 990, please contact Member Care at 972-580-2489.

As always, do not make any tax-related decisions without first contacting your state-licensed tax professional.

Special Instructions for IRS Form 990, Core Form, Selected Schedules, and Attachments

Item C. Use the legal name of the council, council number, and street address. For a trust, use the legal name of the trust fund, council number, name of the trustee, and the address where the trust fund normally receives its mail.

Item D. Council trust funds are required to have a separate EIN and file a separate information return.

Item G. If the trust is a supporting organization, it must file Form 990 or 990-EZ. Other trusts with gross receipts of \$50,000 or less must at least file IRS Form 990-N (e-Postcard).

Item H(c). Use the BSA group exemption number: 1761.

Item I. Check the box marked 501(c)(3).

Item K. Councils should check the box for a corporation; trusts should check the box for a trust.

Part I, 1. Use the mission stated in the council articles of incorporation (see attached sample returns).

Part III, 1. Use the mission stated in the council articles of incorporation (see attached sample returns).

Part IV, 34. Yes, if the council and trust are listed on the BSA group exemption filing. See Schedule R.

Part IV, 35a and 35b. The instructions to Schedule R indicate "... a (parent) organization controls a (subsidiary) nonprofit organization if a majority of the subsidiary's directors or trustees are trustees, directors, officers, employees, or agents of the parent." So, if at least 50 percent of the trust fund's (voting) board members also serve on the board of the council, the trust fund is deemed to be *controlled* by the council and line 35a would be marked "Yes." If the council received any payment from its "controlled" trust fund, line 35b would also be marked "Yes."

Part VI, 1a. Schedule O explanation required for description of the authority of the local council executive committee. See sample Schedule O explanation taken from local council bylaws.

Part VI, 6. Yes. Schedule O explanation: Active members may elect the members of the governing body and approve significant decisions of the governing body.

Part VI, 7a. Yes. Schedule O explanation: Active members may elect members at large, regular members of the executive board, and officers of the corporation other than the Scout executive.

Part VI, 7b. Yes. Schedule O explanation: Active members may vote at the annual meeting to receive and approve financial statements showing the financial position of the corporation as of the close of its most recent complete fiscal year and the results of operations during such year and transact such other business as may come before the meeting. Active members may vote in other regular meetings and special meetings, including proposals to merge or consolidate.

Part VI, 10a. Yes. Councils have the legal authority to exercise supervision and control of units.

Part VI, 10b. Yes. Units are controlled by Articles IX and X of the Model Bylaws for councils.

Part VII, Section A. For each person listed in Column (A), estimate the average hours per week (if any) devoted to related organizations (e.g., trust funds).

Part VII, Section A, Column (C). For the Scout executive, check both the *Individual trustee or director* and *Officer* boxes. The instructions now clarify that filers are to check only one "Position" box for each person listed in the compensation table unless the filer is both an officer and a director/trustee of the organization.

Part VII, Section A, Column (F). For individuals required to be listed in Part VII (see detailed discussion starting on page 1-6), report (among other items) the annual increase in the actuarial value of his or her BSA Retirement Plan (defined benefit) account. **This information is provided by the national office to local councils no later than April 2021.** Please be sure to inform your tax preparer of this time frame to ensure timely filing of the return.

Schedule A, Part I. Councils have been determined by the IRS to be public charities and should check box 7. Trust funds have been determined to be supporting organizations and should instead check box 12 and follow the instructions for supporting organizations. Trusts should not be classified as private foundations.

Schedule D, Part V. List trust assets on the council's Form 990 and the trust's Form 990.

Schedule R, Part V, 2. The council and trust funds are related organizations (the National Council is not). Transactions between councils and trust funds greater than \$50,000 should be reported here.

IRS Form 990 Attachments. Only attachments listed in the instructions are permitted.

For more information on this and other topics pertaining to the 2020 IRS Form 990, please contact Member Care at 972-580-2489.



Form 990 Checklist

Please review this checklist very carefully before filing IRS Form 990 to ensure that your returns are complete and accurate. We will use this information to prepare our IRS group exemption filing.

___ Is the name of the council the legal name stated in the council articles of incorporation?

___ Is the council number listed after the name?

___ Is the name of the trust the legal name stated in the trust document, followed by the council number, name of the corporate trustee, and the address where the trust fund normally receives its mail? If the trust is a supporting organization, it must file Form 990 or 990-EZ. If the gross receipts for the trust are \$50,000 or less and it is not a supporting organization, file IRS Form 990-N (e-Postcard).

___ Is the group exemption number 1761 included on both the council and trust(s) 990?

___ Is the trust EIN separate from the council and authorized to be listed in the group exemption filing?

___ Is the mission (primary exempt purpose) requested in Part I, 1 and Part III, 1 the same as stated in the council articles of incorporation?

___ Are the yes boxes for a membership organization checked in Part VI, Section A?

___ Are the yes boxes for local chapters, branches, or affiliates checked in Part VI, Section B?

___ Is Schedule A attached, with box 7 checked for the council? Is the trust checked off on Schedule A, box 12 as a supporting organization?

___ Are the trust assets listed on the council 990 and Schedule D, Part V?

___ Is Schedule R attached if the council has a trust fund?

___ Are all other required schedules attached?

___ Are all attachments authorized in the instructions?

___ Were the council and trust(s) 990s reviewed by the board and not just distributed?

___ Are both copies of each return signed and dated? (Council returns should be signed and dated by the Scout executive, treasurer, or other council officer; trust returns by the duly authorized trustee; and all returns by the CPA if one prepared the returns.) Is the CPA's information, including preparer's tax identification number (PTIN), listed?

___ Were the council and trust (trusts on a calendar year) 990s or 8868s filed on or before May 17?

___ Has a copy of the council and trust(s) 990/990-T been sent electronically directly to the National Council (to audits.990@scouting.org)?

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Department of the Treasury
Internal Revenue Service

G Do not enter social security numbers on this form as it may be made public.
G Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning, 2020, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending.
C America's Best Council, Inc. Boy Scouts of America #999, 123 Woodbadge Drive, Yourtown, TX 75021
D Employer identification number 12-3456789
E Telephone number (972) 123-4567
G Gross receipts \$ 5,351,390.
F Name and address of principal officer: John B. Loyal, Same As C Above
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3)
J Website: http://www.ambestcouncilbsa.org
K Form of organization: Corporation
L Year of formation: 1910
M State of legal domicile: TX

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box G... 3-6 Membership and volunteer counts. 7a-b Revenue and taxable income. 8-12 Revenue breakdown. 13-19 Expenses breakdown. 20-22 Net assets or fund balances.

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: Signature of officer John B. Loyal, Secretary, SE. Date.
Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III. [X]

1 Briefly describe the organization's mission:

See Schedule O

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 [X] 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? [X] Yes [] No

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

See 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.

4 a (Code:) (Expenses \$ 3,027,450. including grants of \$ 146,960.) (Revenue \$ 408,000.)

The Scouting program includes the following: Lion Scouts—A fun introduction to the Scouting program for kindergarten-age youth eager to get going! Lions do adventures with their adult partners and other Lions every month. This program introduces youth and their families to Scouting and the outdoors as it builds a foundation of character. A Lion den is part of the Cub Scout pack. Tiger Scouts—One-year, family-oriented program for a group of teams, each consisting of a first-grade (or 7-year-old) boy or girl and an adult partner (usually a parent). A Tiger den is part of the Cub Scout pack. Cub Scouting—Family- and community-centered approach to learning citizenship, compassion, and courage through service projects, ceremonies, games, and other activities promoting character development and physical fitness.

(Continued on Schedule O)

4 b (Code:) (Expenses \$ 427,200. including grants of \$) (Revenue \$ 210,000.)

Learning for Life/Exploring programs: Learning for Life offers seven programs designed to support schools and community-based organizations in their efforts to prepare youth to successfully handle the complexities of contemporary society and to enhance their self-confidence, motivation, and self-esteem. The seven programs focus on character development and career education. Learning for Life programs help youth develop social and life skills, assist in character and career development, and help youth formulate positive personal values. It prepares youth to make ethical decisions that will help them achieve their full potential Exploring is a worksite-based program. It is part of Learning for Life's career education program also for young men and women who are 14 (and have completed the eighth grade) through 20 years old.

(continued on Schedule O)

4 c (Code:) (Expenses \$ 272,859. including grants of \$) (Revenue \$ 53,400.)

Training programs - provided training, administrative and other support to more than 8,000 adult volunteers who delivered Scouting programs to youth.

4 d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4 e Total program service expenses G 3,727,509.

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)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> See instructions?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
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? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
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? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
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)? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
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? <i>If 'Yes,' complete Schedule G, Part I See instructions.</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>	X	
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>	X	
24 a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
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?.....		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
25 a Section 501(c)(3), 501(c)(4), and 501(c)(29) 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>		X
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>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
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, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	X	
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
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>		X
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>		X
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>	X	
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....	X	
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>	X	
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>		X
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>		X
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.....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2 a	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. 2 a 172		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b X	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3 b		
4 a	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)? 4 a		X
b	If 'Yes,' enter the name of the foreign countryG See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 4 b		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	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? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
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? 7 a	X	
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11 a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
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? 13 a		
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. 13 b		
c	Enter the amount of reserves on hand. 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14 b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			

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 on 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		
1 a	Enter the number of voting members of the governing body at the end of the tax year. 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 on Schedule O. See Sch. O	1 a	36		
1 b	Enter the number of voting members included on line 1a, above, who are independent	1 b	36		
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			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders? See Schedule O	6	X		
7 a	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? See Schedule O	7 a	X		
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? See Sch O	7 b	X		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
8 a	The governing body?	8 a	X		
8 b	Each committee with authority to act on behalf of the governing body?	8 b	X		
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 on Schedule O	9			X

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

		Yes	No	
10 a	Did the organization have local chapters, branches, or affiliates?	10 a	X	
10 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?	10 b	X	
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X	
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12 a	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O	12 c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15 a	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? The organization's CEO, Executive Director, or top management official See Schedule O	15 a	X	
15 b	Other officers or key employees of the organization. See Schedule O	15 b	X	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a		X
16 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?	16 b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed G None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O) See Sch. O
- 19** Describe on 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. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records G
 Luca Pacioli 123 Woodbadge Dr Yourtown TX 75021 (972) 123-4567

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

Check 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

1 a 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.

See instructions for the order in which to list the persons above.

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			
(1) John B. Loyal Secretary, SE	50 2	X		X				300,000.	0.	40,000.
(2) Billy Gibbons Dir. of Field Svc	45 0					X		133,000.	0.	38,000.
(3) Jimmy Herring Dir. of Supp't Svc	45 0					X		130,000.	0.	30,000.
(4) Robin Trower Finance Director	45 0					X		120,000.	0.	25,000.
(5) Jeff Beck Director	2 1	X						0.	0.	0.
(6) James Hendrix Director	2 1	X						0.	0.	0.
(7) Eric Clapton Director	2 1	X						0.	0.	0.
(8) Peter Townshend Director	2 1	X						0.	0.	0.
(9) James Page Director	2 1	X						0.	0.	0.
(10) Allan Holdsworth Director	2 1	X						0.	0.	0.
(11) Riley B. (BB) King Director	2 1	X						0.	0.	0.
(12) Robert Johnson Director	2 1	X						0.	0.	0.
(13) Stephen Ray Vaughan Director	2 1	X						0.	0.	0.
(14) Duane Allman Director	2 1	X						0.	0.	0.

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			
(15) Eric Johnson Director	2 1	X					0.	0.	0.
(16) Joseph Satriani Director	2 1	X					0.	0.	0.
(17) Steven Vai Director	2 1	X					0.	0.	0.
(18) Edward Van Halen Director	2 1	X					0.	0.	0.
(19) Yngwie Malmsteen Director	2 1	X					0.	0.	0.
(20) Lawrence Carlton Director	2 1	X					0.	0.	0.
(21) Wes Montgomery Director	2 1	X					0.	0.	0.
(22) Jaco Pastorius Director	2 1	X					0.	0.	0.
(23) Pat Metheny Director	2 1	X					0.	0.	0.
(24) Charlie Christian Director	2 1	X					0.	0.	0.
(25) Django Reinhardt Director	2 1	X					0.	0.	0.
1 b Subtotal						G	683,000.	0.	133,000.
c Total from continuation sheets to Part VII, Section A						G	0.	0.	0.
d Total (add lines 1b and 1c)						G	683,000.	0.	133,000.
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									4

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>		X
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>	X	
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>		X

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

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: 0

Department of the Treasury
Internal Revenue Service

Name of the Organization
America's Best Council, Inc.

Employer identification number
12-3456789

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(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			
Miles Dewey Davis ----- Director	2 ----- 1	X						0.	0.	0.
Charlie Parker ----- Director	2 ----- 1	X						0.	0.	0.
John McLaughlin ----- President	5 ----- 1	X		X				0.	0.	0.
Mike Stern ----- Past President	5 ----- 1	X		X				0.	0.	0.
Steve Howe ----- Commissioner	5 ----- 1	X		X				0.	0.	0.
Al DiMeola ----- VP, District Op	5 ----- 1	X		X				0.	0.	0.
Johnny Winter ----- VP, Finance	5 ----- 1	X		X				0.	0.	0.
Carlos Santana ----- VP, Membership	5 ----- 1	X		X				0.	0.	0.
Frank Zappa ----- VP, Program	5 ----- 1	X		X				0.	0.	0.
Les Paul ----- VP, Properties	5 ----- 1	X		X				0.	0.	0.
Alex Lifeson ----- Director	2 ----- 1	X						0.	0.	0.
Brian May ----- VP, Public Rel	5 ----- 1	X		X				0.	0.	0.
John Scofield ----- Chmn, Mbr at Lg	5 ----- 1	X		X				0.	0.	0.
Joe Pass ----- Chmn, LFL	5 ----- 1	X		X				0.	0.	0.
Mark Knopfler ----- General Counsel	5 ----- 1	X		X				0.	0.	0.
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Part VIII Statement of Revenue

Check 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	1 a Federated campaigns.....	1 a 323,500.					
	b Membership dues.....	1 b					
	c Fundraising events.....	1 c 85,500.					
	d Related organizations.....	1 d 250,000.					
	e Government grants (contributions).	1 e 551,750.					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 1,459,450.					
	g Noncash contributions included in lines 1a-1f.....	1 g 201,500.					
	h Total. Add lines 1a-1f.....	G 2,670,200.					
	Program Service Revenue	2 a <u>Camping Programs</u>		900099	408,000.	408,000.	
		b <u>Activities</u>		900099	210,000.	210,000.	
c <u>Training</u>		900099	53,400.	53,400.			
d							
e							
f All other program service revenue.....							
g Total. Add lines 2a-2f.....		G 671,400.					
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts).....		G 64,000.			64,000.
	4 Income from investment of tax-exempt bond proceeds.....		G				
	5 Royalties.....		G				
	6 a Gross rents.....			(i) Real	(ii) Personal		
		6 a	4,100.				
		b Less: rental expenses	6 b				
		c Rental income or (loss)	6 c 4,100.				
	d Net rental income or (loss).....		G 4,100.				4,100.
	7 a Gross amount from sales of assets other than inventory			(i) Securities	(ii) Other		
		7 a	207,840.				
		b Less: cost or other basis and sales expenses	7 b	201,500.			
		c Gain or (loss).....	7 c	6,340.			
	d Net gain or (loss).....		G 6,340.				6,340.
	8 a Gross income from fundraising events (not including \$ <u>85,500.</u> of contributions reported on line 1c). See Part IV, line 18.....	8 a		1,010,100.			
		b Less: direct expenses.....		8 b	553,850.		
c Net income or (loss) from fundraising events.....		G 456,250.				456,250.	
9 a Gross income from gaming activities. See Part IV, line 19.....	9 a						
	b Less: direct expenses.....		9 b				
	c Net income or (loss) from gaming activities.....		G				
10 a Gross sales of inventory, less returns and allowances.....	10 a		710,150.				
	b Less: cost of goods sold.....		10 b	461,600.			
	c Net income or (loss) from sales of inventory.....		G 248,550.				248,550.
Miscellaneous Revenue	11 a <u>Refunds/reimbursements</u>		900099	13,600.	13,600.		
	b						
	c						
	d All other revenue.....						
	e Total. Add lines 11a-11d.....		G 13,600.				
	12 Total revenue. See instructions.....		G 4,134,440.	685,000.	0.	779,240.	

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 domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	146,960.	146,960.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	340,000.	85,000.	170,000.	85,000.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	1,412,900.	1,206,617.	134,225.	72,058.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	146,148.	124,810.	13,884.	7,454.
9 Other employee benefits.	225,650.	192,705.	21,437.	11,508.
10 Payroll taxes.	141,300.	120,670.	13,424.	7,206.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	100,000.		100,000.	
c Accounting.	65,000.		65,000.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.	25,000.			25,000.
f Investment management fees.	33,400.	28,524.	3,173.	1,703.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.	52,125.	44,515.	4,952.	2,658.
14 Information technology.	23,100.	19,727.	2,195.	1,178.
15 Royalties.				
16 Occupancy.	240,300.	205,216.	22,829.	12,255.
17 Travel.	62,300.	53,204.	5,919.	3,177.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	12,160.	10,385.	1,155.	620.
20 Interest.				
21 Payments to affiliates.	60,500.	51,667.	5,747.	3,086.
22 Depreciation, depletion, and amortization.	439,199.	375,076.	41,724.	22,399.
23 Insurance.	152,960.	130,628.	14,531.	7,801.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Program supplies</u>	492,300.	492,300.		
b <u>Recognition awards</u>	180,280.	180,280.		
c <u>Supplies</u>	75,970.	64,878.	7,217.	3,875.
d <u>Printing and Publications</u>	72,300.	61,744.	6,869.	3,687.
e All other expenses.	155,272.	132,603.	14,751.	7,918.
25 Total functional expenses. Add lines 1 through 24e.	4,655,124.	3,727,509.	649,032.	278,583.
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 G <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check 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	3,065.	1	3,065.	
	2	Savings and temporary cash investments	3,776,856.	2	2,950,931.	
	3	Pledges and grants receivable, net	420,250.	3	637,390.	
	4	Accounts receivable, net	57,780.	4	82,960.	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	175,612.	8	124,262.	
	9	Prepaid expenses and deferred charges	169,400.	9	89,430.	
	10 a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10 a	12,174,382.		
	b	Less: accumulated depreciation	10 b	5,678,960.	10 c	6,495,422.
	11	Investments ' publicly traded securities	2,010,625.	11	2,175,140.	
	12	Investments ' other securities. See Part IV, line 11	40,560.	12	60,555.	
	13	Investments ' program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	13,038,469.	16	12,619,155.		
Liabilities	17	Accounts payable and accrued expenses	75,460.	17	122,900.	
	18	Grants payable		18		
	19	Deferred revenue	162,950.	19	89,120.	
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	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	63,400.	25	42,500.	
	26	Total liabilities. Add lines 17 through 25	301,810.	26	254,520.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here G <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	10,736,167.	27	9,671,020.	
	28	Net assets with donor restrictions	2,000,492.	28	2,693,615.	
	Organizations that do not follow FASB ASC 958, check here G <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
	32	Total net assets or fund balances	12,736,659.	32	12,364,635.	
	33	Total liabilities and net assets/fund balances	13,038,469.	33	12,619,155.	

Part XI Reconciliation of Net Assets

Check 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	4,134,440.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,655,124.
3	Revenue less expenses. Subtract line 2 from line 1	3	-520,684.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,736,659.
5	Net unrealized gains (losses) on investments	5	148,660.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,364,635.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2 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 on Schedule O.	X	
3 a	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?		X
3 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 on Schedule O and describe any steps taken to undergo such audits		

BAA

TEEA0112L 10/19/20

Form 990 (2020)

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.

G Attach to Form 990 or Form 990-EZ.

G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization America's Best Council, Inc. Boy Scouts of America #999	Employer identification number 12-3456789
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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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			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) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	2,595,400.	3,036,000.	3,354,708.	3,202,950.	2,670,200.	14,859,258.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	2,595,400.	3,036,000.	3,354,708.	3,202,950.	2,670,200.	14,859,258.
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.						14,859,258.

Section B. Total Support

Calendar year (or fiscal year beginning in) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.	2,595,400.	3,036,000.	3,354,708.	3,202,950.	2,670,200.	14,859,258.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	57,686.	62,605.	62,256.	85,482.	70,340.	338,369.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) <i>See Part VI</i>	12,512.	13,600.	13,600.	13,600.	13,600.	66,912.
11 Total support. Add lines 7 through 10.						15,264,539.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 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 2020 (line 6, column (f), divided by line 11, column (f)).	14	97.34 %
15 Public support percentage from 2019 Schedule A, Part II, line 14.	15	97.31 %

16a **33-1/3% support test 2020.** 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. G

b **33-1/3% support test 2019.** 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. G

17a **10%-facts-and-circumstances test 2020.** 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. G

b **10%-facts-and-circumstances test 2019.** 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 VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. G

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 G

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

(Complete only if you checked the box on line 10 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) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 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** **G**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests 2020. 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. **G**

b 33-1/3% support tests 2019. 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. **G**

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. **G**

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described in line 11a above?	11b	
c A 35% controlled entity of a person described in line 11a or 11b above? <i>If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a** The organization satisfied the Activities Test. Complete line 2 below.
 - b** The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c** The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a	
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b	

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If 'Yes' or 'No,' provide details in Part VI.</i>	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A ' Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B ' Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C ' Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990 or 990-EZ) 2020

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Table with 3 columns: Description, Line Number, Current Year. Rows include 'Section D - Distributions' items like 'Amounts paid to supported organizations to accomplish exempt purposes' and 'Total annual distributions'.

Table with 4 columns: Description, (i) Excess Distributions, (ii) Underdistributions Pre-2020, (iii) Distributable Amount for 2020. Rows include 'Section E - Distribution Allocations' items like 'Distributable amount for 2020 from Section C, line 6' and 'Excess distributions carryover to 2021'.

BAA

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 10 - Other Income

Nature and Source	2020	2019	2018	2017	2016
Total	\$ 13,600.	\$ 13,600.	\$ 13,600.	\$ 13,600.	\$ 12,512.
	<u>\$ 13,600.</u>	<u>\$ 13,600.</u>	<u>\$ 13,600.</u>	<u>\$ 13,600.</u>	<u>\$ 12,512.</u>

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization America's Best Council, Inc. Boy Scouts of America #999

Employer identification number 12-3456789

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year G\$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization America's Best Council, Inc.	Employer identification number 12-3456789
--	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	United Way - Yourtown 456 Main St Yourtown, TX 75021	\$ 323,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	John Bonham 124 Magnolia Ct Yourtown, TX 75021	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Bill Bruford 569 Brisbane Ct Yourtown, TX 75021	\$ 124,500.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	The Smith Foundation 123 Maple St Yourtown, TX 75021	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Luigi Chinetti 456 Le Mans Dr Yourtown, TX 75021	\$ 77,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
6	Boy Scout Trust Fund #999 123 Woodbadge Drive Yourtown, TX 75021	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization America's Best Council, Inc.	Employer identification number 12-3456789
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Small Business Administration - PPP Loan Forgiveness 409 3rd St SW Washington , DC 20416	\$ 551,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

America's Best Council, Inc.

12-3456789

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	25 shs ACME Corp ----- ----- -----	\$ 124,500.	3/01/20
5	500 shs Ferrari NV ----- ----- -----	\$ 77,000.	6/29/20
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----

Name of organization: America's Best Council, Inc. Employer identification number: 12-3456789

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ~~GS~~ _____ N/A
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
 G Complete if the organization answered 'Yes' on Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 G Attach to Form 990.
 G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Employer identification number

America's Best Council, Inc.
Boy Scouts of America #999

12-3456789

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate value of contributions to (during year).....		
3 Aggregate value of 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?..... Yes 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?..... Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on 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 (for example, recreation or education) | <input type="checkbox"/> Preservation of a 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.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.....	2 d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year G _____
- 4 Number of states where property subject to conservation easement is located G _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year G _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year G\$ _____
- 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)?..... Yes 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' on Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on Form 990, Part VIII, line 1..... G\$ _____
- (ii) Assets included in Form 990, Part X..... G\$ _____
- 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 FASB ASC 958 relating to these items:
- a Revenue included on Form 990, Part VIII, line 1..... G\$ _____
- b Assets included in Form 990, Part X..... G\$ _____

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 make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

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' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	3,059,644.	2,909,294.	2,753,134.	2,519,573.	2,366,406.
b Contributions	100,000.	225,000.	200,000.	250,000.	150,000.
c Net investment earnings, gains, and losses	301,250.	143,200.	122,700.	99,550.	97,889.
d Grants or scholarships	250,000.	200,000.	150,000.	100,000.	80,000.
e Other expenditures for facilities and programs				0.	
f Administrative expenses	33,540.	17,850.	16,540.	15,989.	14,722.
g End of year balance	3,177,354.	3,059,644.	2,909,294.	2,753,134.	2,519,573.

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

- a Board designated or quasi-endowment G 10.00 %
- b Permanent endowment G 80.00 %
- c Term endowment G 10.00 %

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

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

	Yes	No
(i) Unrelated organizations		X
(ii) Related organizations	X	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	X	

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on 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
1 a Land		2,397,561.		2,397,561.
b Buildings		5,752,988.	2,462,066.	3,290,922.
c Leasehold improvements		1,622,900.	1,009,503.	613,397.
d Equipment		2,400,933.	2,207,391.	193,542.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **G** 6,495,422.

Part VII Investments ' Other Securities. N/A
 Complete if the organization answered 'Yes' on 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		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)	G	

Part VIII Investments ' Program Related. N/A
 Complete if the organization answered 'Yes' on 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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)	G	

Part IX Other Assets. N/A
 Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	G

Part X Other Liabilities.
 Complete if the organization answered 'Yes' on 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	
(2) Custodian accounts - units	42,500.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	G 42,500.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. See Part XIII

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a		
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
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	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b		4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)		5	

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
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	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b		4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)		5	

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.

Part V, Line 4 - Intended Uses Of Endowment Fund

The purpose of the endowment funds is to support the operations and programs of the America's Best Council, Inc., Boy Scouts of America #999.

Part X - FASB ASC 740 Footnote

The council adopted the provisions of FASB ASC 740-10-25, which requires that a tax position be recognized or derecognized based on a "more likely than not" standard.

This applies to tax positions taken or expected to be taken in a tax return. The council does not believe its December 31, 2020 financial statements include any

Part XIII Supplemental Information *(continued)*

Part X - FASB ASC 740 Footnote (continued)

uncertain tax positions.

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' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

G Attach to Form 990 or Form 990-EZ.
G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **America's Best Council, Inc.
Boy Scouts of America #999** Employer identification number **12-3456789**

Part I Fundraising Activities. Complete if the organization answered 'Yes' on 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 Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a 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 10 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Charity Consultants, Inc. 654 Main Street Paris TX 75460	Social media campaign		X		25,000.	
2						
3						
4						
5						
6						
7						
8						
9						
10						
TotalG					25,000.	0.

- 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.
- TX
-
-
-
-

Part II Fundraising Events. Complete if the organization answered 'Yes' on 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	(b) Event #2	(c) Other events	(d) Total events
		Popcorn Sales (event type)	Virtual Golf T (event type)	None (total number)	(add column (a) through column (c))
Revenue	1	Gross receipts	1,006,200.	89,400.	1,095,600.
	2	Less: Contributions		85,500.	85,500.
	3	Gross income (line 1 minus line 2)	1,006,200.	3,900.	1,010,100.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes	38,250.	12,500.	50,750.
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	503,100.		503,100.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			G 553,850.
	11	Net income summary. Subtract line 10 from line 3, column (d)			G 456,250.

Part III Gaming. Complete if the organization answered 'Yes' on 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 column (a) through column (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	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)			G
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			G

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

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

b If 'No,' explain: _____

10 a 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 conduct 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 conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name G _____

Address G _____

15 a 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 G \$ _____ and the amount of gaming revenue retained by the third party G \$ _____

c If 'Yes,' enter name and address of the third party:

Name G _____

Address G _____

16 Gaming manager information:

Name G _____

Gaming manager compensation G \$ _____

Description of services provided G _____

- 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 G \$ _____

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 provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
G Attach to Form 990.

G Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

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 Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on 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 noncash assistance	(h) Purpose of grant or assistance
(1) ----- -----							
(2) ----- -----							
(3) ----- -----							
(4) ----- -----							
(5) ----- -----							
(6) ----- -----							
(7) ----- -----							
(8) ----- -----							

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

3 Enter total number of other organizations listed in the line 1 table G 0

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

TEEA3901L 07/15/20

Schedule I (Form 990) 2020

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Membership, camperships, uniforms	380	32,960.	114,000.	FMV	Camperships, uniforms
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2020

G Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

G Attach to Form 990.

G Go to www.irs.gov/Form990 for instructions and the latest information.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

Part I Questions Regarding Compensation

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

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

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 on line 1a?

3 Indicate which, if any, of the following the 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 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 on 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?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- 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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

- a** The organization?
- b** Any related organization?
- If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on 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?
- b** Any related organization?
- If 'Yes' on line 6a or 6b, describe in Part III.

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

8 Were any amounts reported on 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

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

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

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

Schedule J (Form 990) 2020

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 on 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 aren't 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 in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 John B. Loyal Secretary, SE	(i)	300,000.	0.	0.	40,000.	15,000.	355,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 Jimmy Herring Dir. of Supp't Svc	(i)	130,000.	0.	0.	23,000.	7,000.	160,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 Billy Gibbons Dir. of Field Svc	(i)	133,000.	0.	0.	28,000.	10,000.	171,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

**Open to Public
Inspection**

**G Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
G Attach to Form 990.
G Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization **America's Best Council, Inc.
Boy Scouts of America #999** Employer identification number **12-3456789**

Part I Types 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.....				
8 Intellectual property.....				
9 Securities ' Publicly traded.....	X	2	201,500.	FMV
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.....				
21 Taxidermy.....				
22 Historical artifacts.....				
23 Scientific specimens.....				
24 Archeological artifacts.....				
25 OtherG (-----).....				
26 OtherG (-----).....				
27 OtherG (-----).....				
28 OtherG (-----).....				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?.....		X
b If 'Yes,' describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?.....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?.....		X
b If 'Yes,' describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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 O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.
G Attach to Form 990 or 990-EZ.

G Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

Thee corporation shall promote, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the Congressional Charter, Bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting program of promoting the ability of boys and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America.

Form 990, Part III, Line 1 - Organization Mission

Thee corporation shall promote, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the Congressional Charter, Bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting program of promoting the ability of boys and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America.

Form 990, Part III, Line 3 - Ceased Conducting or Significant Changes To Services

The COVID-19 Pandemic significantly impacted the Council's delivery of the Scouting program, including Camping, Learning for Life/Exploring, Training, and Activities as these program services are traditionally group-based. Through the ingenuity and tenacity of Council volunteers and staff, many of these program services were accomplished virtually, through web-based and stay-at-home events.

Form 990, Part VI, Line 1a - Explanation of Delegated Broad Authority to Committee

The executive board shall be the governing body of the corporation and shall manage its affairs. The executive board shall be the local reviewing authority with respect to matters within the Scouting movement which arise in the territory of the

Name of the organization

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

Form 990, Part VI, Line 1a - Explanation of Delegated Broad Authority to Committee (continued)

corporation. There shall be an executive committee consisting of the persons and having the powers specified below:

The executive committee shall be composed of those persons who are the officers of the corporation, including the Scout executive, who shall have no vote*, and may include others appointed by the president. *(Note: the Scout executive may be able to vote depending on your council's bylaws.)

The executive committee of the executive board shall have and may exercise all the necessary powers of the executive board in the management of the corporation during the intervals between the meetings of the executive board, but in no event shall the executive committee act contrary to action theretofore taken by the executive board. Minutes shall be kept of all executive committee action and reported at the ensuing meeting of the executive board for its approval.

Meetings of the executive committee may be called at any time by the president and shall be called by the president within 30 days upon the request of three or more members of the executive committee. It shall be the general practice of the executive committee to meet in those months in which the executive board does not meet. All meetings of the executive committee shall be held on at least 3 days written notice by fax or electronic mail. A majority of the voting members of the executive committee shall constitute a quorum.

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Active members may elect the members of the governing body and approve significant decisions of the governing body.

Name of the organization

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Active members may elect members at large, regular members of the executive board, and officers of the corporation other than the Scout executive.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

Active members may vote at the annual meeting to receive and approve financial statements as of the close of its most recent complete fiscal year and other such business as may come before the meeting. Active members may also vote in regular and special meetings on matters including but not limited to whether to merge with another council or councils.

Form 990, Part VI, Line 11b - Form 990 Review Process

Prior to filing each year, the council's audit committee performs a thorough review of a preliminary draft of its Form 990 where it will recommend changes and/or corrections, if any, to the return preparer. When the changes have been incorporated in the return, the audit committee will recommend that it be presented to the entire board of directors for review. At that time, a complete copy of the council's Form 990 and schedules is emailed to each director, where he or she is invited to review the return.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

At least once a year, the council distributes a conflict of interest certification and disclosure form to its officers, directors and professional employees. The covered persons are required to complete and sign the certification and disclosure form, which is retained in the council files. The certification and disclosure forms are reviewed no less than annually by the Scout executive and treasurer. Additionally, the council compiles and maintains a list of potentially conflicted entities and individuals. Proposed transactions are then matched against the list as a means of identifying possible conflicts. The Scout executive is ultimately responsible for maintaining the list and screening for possible conflicts of

Name of the organization

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts (continued)

interest.

The Council also requests in writing that its major vendors and service providers disclose any relationship - personal, financial, or otherwise - that the vendor or service provider has with any of the Council's directors, officers, employees or volunteers in order to assist the Council in monitoring compliance with its conflict of interest policy. In addition, the Council periodically reviews major transactions to ensure any compensation paid continues to be reasonable. If a possible conflict is identified with respect to a proposed transaction, the Council follows procedures set forth in its conflict of interest policy to determine whether an actual conflict exists and the procedures for addressing the conflict of interest.

If a covered person fails to disclose an actual or possible conflict of interest, appropriate disciplinary and corrective action is taken including possible termination for a covered employee and prohibition from participating in the deliberations of the governing body for a board member.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

Each year the council president appoints an independent compensation and benefits committee whose responsibilities are to review the performance of the Scout executive and to establish a compensation package for him or her subject to approval by the executive board. The compensation of the Scout executive is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations. There is contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement.

Name of the organization America's Best Council, Inc. Boy Scouts of America #999	Employer identification number 12-3456789
--	--

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

Each year the council president appoints an independent compensation and benefits committee whose responsibility is to establish a compensation package for key employees based on performance reviews conducted by the Scout executive using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations. There is contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement.

Form 990, Part VI, Line 18 - Explanation of Other Means Forms Available For Public Inspection

The council is included in the group exemption filing of the National Council, Boy Scouts of America, and therefore does not file Form 1023.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

If the governing documents (articles of incorporation, bylaws, and constitution) and policies of the council are subject to the federal public disclosure rules (or state public disclosure rules), these documents will be made publicly available as applicable law may require. Otherwise, the governing documents and policies will be provided to the public at the discretion of management.

The following documents are available for public inspection at the council's service center located at 123 Woodbadge Rd, Yourtown, TX 75021 or on the council's website at <http://www.ambestcouncilbsa.org>: All documents as required by federal, state, and local law, including but not limited to the IRS Form 990 and if applicable, the IRS 990 T; annual report; audited financial statements; minutes of the executive board meetings.

Form 990, Part I, Line 1; Part III, Line 1- Mission

The corporation shall promote, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the

Name of the organization America's Best Council, Inc. Boy Scouts of America #999	Employer identification number 12-3456789
--	--

Congressional Charter, bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting program of promoting the ability of boys and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America.

Form 990, Part III, Line 4a Prog- Svc Accompl (continued)

Scouts BSA—With the Scout Oath and Scout Law as guides, and the support of parents and religious and neighborhood organizations, Scouts develop an awareness and appreciation of their role in their community and become well-rounded young men and women through the advancement of the program. Scouts progress in rank through achievements, gain additional knowledge and responsibilities, and earn merit badges that introduce a lifelong hobby or a rewarding career. Venturing—Provides experiences to help young men and women, ages 14—or 13 with completion of the eighth grade—through 20, become mature, responsible, caring adults. Young people learn leadership skills and participate in challenging outdoor activities, including having access to BSA camping properties, a recognition program, and Youth Protection training. The Order of the Arrow is the BSA national honor society for experienced campers, based on Native American traditions and is dedicated to the ideal of cheerful service and brotherhood. Venturing is a program for young men and women 14 (and who have completed the eighth grade) through 20 years of age. Venturing's purpose is to provide positive experiences to help young people mature and to prepare them to become responsible and caring adults. Over 25,000 served through 222 Cub Scout packs, 208 Scouts BSA troops, and 64 Venturing crews.

Form 990, Part III, Line 4b Prog- Svc Accompl (continued)

Exploring's purpose is to provide experiences that help young people mature and to prepare them to become responsible and caring adults. Explorers are ready to investigate the meaning of interdependence in their personal relationships and

Name of the organization

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number

12-3456789

communities. Exploring is based on a unique and dynamic relationship between youth and the organizations in their communities. Local community organizations initiate a specific Explorer post by matching their people and program resources to the interests of young people in the community. The result is a program of activities that helps youth pursue their special interests, grow, and develop. Exploring programs are based on five areas of emphasis: career opportunities, life skills, citizenship, character education, and leadership experience. Over 300 youth served through 35 Learning for Life groups and 33 Explorer posts.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

G Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
G Attach to Form 990.

G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

America's Best Council, Inc.
Boy Scouts of America #999

Employer identification number
12-3456789

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) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) <u>Boy Scout Trust Fund #999,</u> <u>Yourtown Bank & Trust, trustee, 123</u> <u>Woodbadge Ln Yourtown, TX 75021</u> <u>12-4567890</u>	Provide suppt for Am Best Cncl	TX	501(c)(3)	12	America's Best Council, Inc.	X	
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

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) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

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.....		X
b Gift, grant, or capital contribution to related organization(s).....		X
c Gift, grant, or capital contribution from related organization(s).....	X	
d Loans or loan guarantees to or for related organization(s).....		X
e Loans or loan guarantees by related organization(s).....		X
f Dividends from related organization(s).....		X
g Sale of assets to related organization(s).....		X
h Purchase of assets from related organization(s).....		X
i Exchange of assets with related organization(s).....		X
j Lease of facilities, equipment, or other assets to related organization(s).....		X
k Lease of facilities, equipment, or other assets from related organization(s).....		X
l Performance of services or membership or fundraising solicitations for related organization(s).....		X
m Performance of services or membership or fundraising solicitations by related organization(s).....		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).....		X
o Sharing of paid employees with related organization(s).....		X
p Reimbursement paid to related organization(s) for expenses.....		X
q Reimbursement paid by related organization(s) for expenses.....		X
r Other transfer of cash or property to related organization(s).....		X
s Other transfer of cash or property from related organization(s).....		X

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
(1) Boy Scout Trust Fund #999, Yourtown Bank	c	250,000	FMV
(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) ----- ----- -----													

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Statement 2
Schedule A, Part X
Compensation of Officers, Directors, and Trustees

<u>Name</u>	<u>Title</u>	<u>% of Time Devoted</u>	<u>Unrelated Business Compensation</u>
John B. Loyal	Secretary, SE		
Jeff Beck	Director		
James Hendrix	Director		
Eric Clapton	Director		
Peter Townshend	Director		
James Page	Director		
Allan Holdsworth	Director		
Riley B. (BB) King	Director		
Robert Johnson	Director		
Stephen Ray Vaughan	Director		
Duane Allman	Director		
Eric Johnson	Director		
Joseph Satriani	Director		
Steven Vai	Director		
Edward Van Halen	Director		
Yngwie Malmsteen	Director		
Lawrence Carlton	Director		
Wes Montgomery	Director		
Jaco Pastorius	Director		
Pat Metheny	Director		
Charlie Christian	Director		
Django Reinhardt	Director		
Miles Dewey Davis	Director		
Charlie Parker	Director		
John McLaughlin	President		
Mike Stern	Past President		
Steve Howe	Commissioner		
Al DiMeola	VP, District Op		
Johnny Winter	VP, Finance		
Carlos Santana	VP, Membership		
Frank Zappa	VP, Program		
Les Paul	VP, Properties		
Alex Lifeson	Director		
Brian May	VP, Public Rel		
John Scofield	Chmn, Mbr at Lg		
Joe Pass	Chmn, LFL		
Mark Knopfler	General Counsel		
Total			\$ <u>0.</u>

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Department of the Treasury
Internal Revenue Service

G Do not enter social security numbers on this form as it may be made public.
G Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning , 2020, **and ending** , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Boy Scout Trust Fund #999, Yourtown Bank and Trust, Trustee, Yourtown, TX 123 Woodbadge Drive Yourtown, TX 75021	D Employer identification number 12-4567890 E Telephone number (972) 123-4567 G Gross receipts \$ 158,600.
F Name and address of principal officer: Same As C Above		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 type="checkbox"/> No <small>If "No," attach a list. See instructions.</small>
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() H (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number 1761
J Website: http://www.ambestcouncilbsa.org		
K Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1910 M State of legal domicile: TX

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: The executive board of America's Best Council, Inc., Boy Scouts of America #999, has approved the creation and establishment of the Boy Scout Trust Fund, for the benefit of Scouting in the territory covered by the local council charter, for the general purpose stated in the Act of Congress approved June 15, 1916, creating the Boy Scouts of America.			
Activities & Governance	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		36
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4		36
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a).....	5		0
	6 Total number of volunteers (estimate if necessary).....	6		0
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a		0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b		0.
Revenue	8 Contributions and grants (Part VIII, line 1h).....	8	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g).....		225,000.	100,000.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....		57,850.	58,600.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....			
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....		282,850.	158,600.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		200,000.	250,000.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4).....			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		17,850.	33,540.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....			
	b Total fundraising expenses (Part IX, column (D), line 25) G.....			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....			
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....		217,850.	283,540.
19 Revenue less expenses. Subtract line 18 from line 12.....		65,000.	-124,940.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....		Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26).....		3,059,644.	3,177,354.
	22 Net assets or fund balances. Subtract line 21 from line 20.....		0.	0.
			3,059,644.	3,177,354.

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	A _____ Signature of officer	_____ Date			
	A Yourtown Bank and Trust Type or print name and title		Trustee		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN _____
	Firm's name G _____				Firm's EIN G _____
	Firm's address G _____				Phone no. _____

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

See Schedule O

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.

4 a (Code:) (Expenses \$ 250,000. including grants of \$ 250,000.) (Revenue \$)

Provided support to the programs of America's Best Council, Inc., Boy Scouts of America #999, whose mission is to promote the ability of boys and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America.

4 b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4 c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4 d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4 e Total program service expenses G 250,000.

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)? <i>If 'Yes,' complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> See instructions?.....	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>	3	X
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? <i>If 'Yes,' complete Schedule C, Part II</i>	4	X
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? <i>If 'Yes,' complete Schedule C, Part III</i>	5	X
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? <i>If 'Yes,' complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>	8	X
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? <i>If 'Yes,' complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V</i>	10 X	
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? <i>If 'Yes,' complete Schedule D, Part VI</i>	11a	X
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? <i>If 'Yes,' complete Schedule D, Part VII</i>	11b X	
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? <i>If 'Yes,' complete Schedule D, Part VIII</i>	11c	X
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? <i>If 'Yes,' complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i>	11e	X
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)? <i>If 'Yes,' complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....	14a	X
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? <i>If 'Yes,' complete Schedule F, Parts I and IV</i>	14b	X
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? <i>If 'Yes,' complete Schedule F, Parts II and IV</i>	15	X
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? <i>If 'Yes,' complete Schedule F, Parts III and IV</i>	16	X
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? <i>If 'Yes,' complete Schedule G, Part I</i> See instructions.....	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H</i>	20a	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?.....	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
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>		X
24 a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
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?.....		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
25 a Section 501(c)(3), 501(c)(4), and 501(c)(29) 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>		X
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>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
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, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
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>		X
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>		X
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>	X	
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
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>		
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>		X
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>		X
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.....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2 a	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. 2 a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b		
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3 b		
4 a	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)? 4 a		X
b	If 'Yes,' enter the name of the foreign countryG See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	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? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
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? 7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11 a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
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? 13 a		
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. 13 b		
c	Enter the amount of reserves on hand. 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14 b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			

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 on 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		
1 a	Enter the number of voting members of the governing body at the end of the tax year. 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 on Schedule O. See Sch. O	1 a	36		
1 b	Enter the number of voting members included on line 1a, above, who are independent	1 b	36		
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			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders? See Schedule O	6	X		
7 a	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? See Schedule O	7 a	X		
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? See Sch O	7 b	X		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
8 a	The governing body?	8 a	X		
8 b	Each committee with authority to act on behalf of the governing body?	8 b	X		
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? <i>If 'Yes,' provide the names and addresses on Schedule O</i>	9			X

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

		Yes	No	
10 a	Did the organization have local chapters, branches, or affiliates?	10 a		X
10 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?	10 b		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X	
11 b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12 a	Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13.</i>	12 a	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If 'Yes,' describe in Schedule O how this was done.</i> See Schedule O	12 c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
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?			
15 a	The organization's CEO, Executive Director, or top management official See Schedule O	15 a	X	
15 b	Other officers or key employees of the organization. See Schedule O If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).	15 b	X	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a		X
16 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?	16 b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed G None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)
 See Sch. O
- 19** Describe on 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.
 See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records G
 Luca Pacioli 123 Woodbadge Dr Yourtown TX 75021 (972) 123-4567

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

Check 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

1 a 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.

See instructions for the order in which to list the persons above.

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			
(1) Yourtown Bank and Trust Trustee	40 0		X					33,540.	0.	0.
(2) John B. Loyal Secretary, SE	2 50	X						0.	0.	0.
(3) Jeff Beck Director	1 2	X						0.	0.	0.
(4) James Hendrix Director	1 2	X						0.	0.	0.
(5) Eric Clapton Director	1 2	X						0.	0.	0.
(6) Peter Townshend Director	1 2	X						0.	0.	0.
(7) James Page Director	1 2	X						0.	0.	0.
(8) Allan Holdsworth Director	1 2	X						0.	0.	0.
(9) Riley B. (BB) King Director	1 2	X						0.	0.	0.
(10) Robert Johnson Director	1 2	X						0.	0.	0.
(11) Stephen Ray Vaughan Director	1 2	X						0.	0.	0.
(12) Duane Allman Director	1 2	X						0.	0.	0.
(13) Eric Johnson Director	1 2	X						0.	0.	0.
(14) Joseph Satriani Director	1 2	X						0.	0.	0.

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			
(15) Steven Vai Director	1 2	X					0.	0.	0.
(16) Edward Van Halen Director	1 2	X					0.	0.	0.
(17) Yngwie Malmsteen Director	1 2	X					0.	0.	0.
(18) Lawrence Carlton Director	1 2	X					0.	0.	0.
(19) Wes Montgomery Director	1 2	X					0.	0.	0.
(20) Jaco Pastorius Director	1 2	X					0.	0.	0.
(21) Pat Metheny Director	1 2	X					0.	0.	0.
(22) Charlie Christian Director	1 2	X					0.	0.	0.
(23) Django Reinhardt Director	1 2	X					0.	0.	0.
(24) Miles Dewey Davis Director	1 2	X					0.	0.	0.
(25) Charlie Parker Director	1 2	X					0.	0.	0.
1 b Subtotal						G	33,540.	0.	0.
c Total from continuation sheets to Part VII, Section A						G	0.	0.	0.
d Total (add lines 1b and 1c)						G	33,540.	0.	0.
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 G 0									

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>	3	X
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	X
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	X

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

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 G 0

Department of the Treasury
Internal Revenue Service

Name of the Organization: **Boy Scout Trust Fund #999, Yourtown**
Employer Identification number: **12-4567890**

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(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 McLaughlin President	1 5	X						0.	0.	0.
Mike Stern Past President	1 5	X						0.	0.	0.
Steve Howe Commissioner	1 5	X						0.	0.	0.
Al DiMeola VP, District Op	1 5	X						0.	0.	0.
Johnny Winter VP, Finance	1 5	X						0.	0.	0.
Carlos Santana VP, Membership	1 5	X						0.	0.	0.
Frank Zappa VP, Program	1 5	X						0.	0.	0.
Les Paul VP, Properties	1 5	X						0.	0.	0.
Alex Lifeson Director	1 2	X						0.	0.	0.
Brian May VP, Public Rel	1 5	X						0.	0.	0.
John Scofield Chmn, Mbr at Lg	1 5	X						0.	0.	0.
Joe Pass Chmn, LFL	1 5	X						0.	0.	0.
Mark Knopfler General Counsel	1 5	X						0.	0.	0.

Part VIII Statement of Revenue

Check 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	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c				
	d Related organizations.....	1 d				
	e Government grants (contributions).	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 100,000.				
	g Noncash contributions included in lines 1a-1f.....	1 g				
	h Total. Add lines 1a-1f.....	G 100,000.				
Program Service Revenue	2 a Business Code					
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue.....					
	g Total. Add lines 2a-2f.....	G				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....	G 58,600.			58,600.	
	4 Income from investment of tax-exempt bond proceeds	G				
	5 Royalties.....	G				
	6 a Gross rents.....	(i) Real				
		(ii) Personal				
		6 b Less: rental expenses	6 b			
	c Rental income or (loss)	6 c				
	d Net rental income or (loss).....	G				
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses	7 b			
	c Gain or (loss).....	7 c				
	d Net gain or (loss).....	G				
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.....					
b Less: direct expenses.....		8 b				
c Net income or (loss) from fundraising events.....		G				
9 a Gross income from gaming activities. See Part IV, line 19.....						
	b Less: direct expenses.....	9 b				
	c Net income or (loss) from gaming activities.....	G				
10 a Gross sales of inventory, less returns and allowances.....						
	b Less: cost of goods sold.....	10 b				
	c Net income or (loss) from sales of inventory.....	G				
Miscellaneous Revenue	11 a Business Code					
	b -----					
	c -----					
	d All other revenue.....					
	e Total. Add lines 11a-11d.....	G				
12 Total revenue. See instructions.....	G 158,600.	0.	0.	58,600.		

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 domestic organizations and domestic governments. See Part IV, line 21.....	250,000.	250,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.....				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	33,540.	0.	33,540.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).....	0.	0.	0.	0.
7 Other salaries and wages.....				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).....				
9 Other employee benefits.....				
10 Payroll taxes.....				
11 Fees for services (nonemployees):				
a Management.....				
b Legal.....				
c Accounting.....				
d Lobbying.....				
e Professional fundraising services. See Part IV, line 17.....				
f Investment management fees.....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.).....				
12 Advertising and promotion.....				
13 Office expenses.....				
14 Information technology.....				
15 Royalties.....				
16 Occupancy.....				
17 Travel.....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings.....				
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization.....				
23 Insurance.....				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.).....				
a.....				
b.....				
c.....				
d.....				
e All other expenses.....				
25 Total functional expenses. Add lines 1 through 24e.....	283,540.	250,000.	33,540.	0.
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 G <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).....				

Part X Balance Sheet

Check 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		1	
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10 a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10 a	
	b	Less: accumulated depreciation		10 b	10 c
	11	Investments ' publicly traded securities		11	
	12	Investments ' other securities. See Part IV, line 11	3,059,644.	12	3,177,354.
	13	Investments ' program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,059,644.	16	3,177,354.	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	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		25	
	26	Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here G <input checked="" type="checkbox"/>				
	and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	182,037.	27	315,728.
	28	Net assets with donor restrictions	2,877,607.	28	2,861,626.
	Organizations that do not follow FASB ASC 958, check here G <input type="checkbox"/>				
	and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	3,059,644.	32	3,177,354.	
33	Total liabilities and net assets/fund balances	3,059,644.	33	3,177,354.	

Part XI Reconciliation of Net Assets

Check 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	158,600.
2	Total expenses (must equal Part IX, column (A), line 25)	2	283,540.
3	Revenue less expenses. Subtract line 2 from line 1	3	-124,940.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,059,644.
5	Net unrealized gains (losses) on investments	5	242,650.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,177,354.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2 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 on Schedule O.	X	
3 a	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?		X
3 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 on Schedule O and describe any steps taken to undergo such audits.		

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.

G Attach to Form 990 or Form 990-EZ.

G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization Boy Scout Trust Fund #999, Yourtown Bank and Trust, Trustee, Yourtown, TX	Employer identification number 12-4567890
---	---

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: 1
 - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)	America's Best Council, Inc	BSA#999 12-3456789	7	X		250,000.	0.
(B)							
(C)							
(D)							
(E)							
Total						250,000.	0.

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) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
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.						
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).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
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 VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test 2020. 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 type="checkbox"/>	
16b 33-1/3% support test 2019. 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 2020. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17b 10%-facts-and-circumstances test 2019. 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 VI 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 10 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) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) G	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 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** **G**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests 2020. 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. **G**

b 33-1/3% support tests 2019. 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. **G**

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. **G**

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	X	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		X
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer lines 3b and 3c below.</i>		X
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		X
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		X
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		X
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		X
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		X
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		X
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer line 10b below.</i>		X
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		X
b	A family member of a person described in line 11a above?		X
c	A 35% controlled entity of a person described in line 11a or 11b above? <i>If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.</i>		X

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	X	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

		Yes	No
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If 'Yes' or 'No,' provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A ' Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B ' Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C ' Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990 or 990-EZ) 2020

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D' Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required ' provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E' Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required ' explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015.....		
b	From 2016.....		
c	From 2017.....		
d	From 2018.....		
e	From 2019.....		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016.....		
b	Excess from 2017.....		
c	Excess from 2018.....		
d	Excess from 2019.....		
e	Excess from 2020.....		

BAA

Schedule A (Form 990 or 990-EZ) 2020

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Table with 2 columns: Name of the organization (Boy Scout Trust Fund #999, Yourtown Bank and Trust, Trustee, Yourtown, TX) and Employer identification number (12-4567890)

Organization type (check one):

- Filers of: Section: Form 990 or 990-EZ [X] 501(c)(3) (enter number) organization [] 4947(a)(1) nonexempt charitable trust not treated as a private foundation [] 527 political organization Form 990-PF [] 501(c)(3) exempt private foundation [] 4947(a)(1) nonexempt charitable trust treated as a private foundation [] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- [X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- [] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test... [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor... [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

Boy Scout Trust Fund #999, Yourtown

12-4567890

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Bill Bruford ----- 569 Brisbane Ct ----- Yourtown, TX 75021 -----	\$ 100,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Boy Scout Trust Fund #999, Yourtown

12-4567890

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization: **Boy Scout Trust Fund #999, Yourtown** Employer identification number: **12-4567890**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) **G\$** _____ **N/A**
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
 G Complete if the organization answered 'Yes' on Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 G Attach to Form 990.
 G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Employer identification number

Boy Scout Trust Fund #999, Yourtown
Bank and Trust, Trustee, Yourtown, TX

12-4567890

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate value of contributions to (during year).....		
3 Aggregate value of 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?..... Yes 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?..... Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on 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 (for example, recreation or education) | <input type="checkbox"/> Preservation of a 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.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.....	2 d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year G _____
- 4 Number of states where property subject to conservation easement is located G _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year G _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year G\$ _____
- 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)?..... Yes 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' on Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on Form 990, Part VIII, line 1..... G\$ _____
- (ii) Assets included in Form 990, Part X..... G\$ _____
- 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 FASB ASC 958 relating to these items:
- a Revenue included on Form 990, Part VIII, line 1..... G\$ _____
- b Assets included in Form 990, Part X..... G\$ _____

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 make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 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' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a 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 | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	3,059,644.	2,909,294.	2,753,134.	2,519,573.	2,366,406.
b Contributions	100,000.	225,000.	200,000.	250,000.	150,000.
c Net investment earnings, gains, and losses	301,250.	143,200.	122,700.	99,550.	97,889.
d Grants or scholarships	250,000.	200,000.	150,000.	100,000.	80,000.
e Other expenditures for facilities and programs				0.	
f Administrative expenses	33,540.	17,850.	16,540.	15,989.	14,722.
g End of year balance	3,177,354.	3,059,644.	2,909,294.	2,753,134.	2,519,573.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment G 10.00 %
 - b Permanent endowment G 80.00 %
 - c Term endowment G 10.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If 'Yes' on line 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' on 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
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) G 0.

Part VII Investments ' Other Securities.

Complete if the organization answered 'Yes' on 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</u>	3,177,354.	End of Year Market Value
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) G	3,177,354.	

Part VIII Investments ' Program Related.

N/A

Complete if the organization answered 'Yes' on 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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) G		

Part IX Other Assets.

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) G	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on 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	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) G	

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. **See Part XIII**

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a		
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
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	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b		4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)		5	

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
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	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b		4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)		5	

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.

Part X - FASB ASC 740 Footnote

The fund adopted the provisions of FASB ASC 740-10-25, which requires that a tax position be recognized or derecognized based on a "more likely than not" standard.

This applies to tax positions taken or expected to be taken in a tax return. The council does not believe its December 31, 2020 financial statements include any uncertain tax positions.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
G Attach to Form 990.

G Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Boy Scout Trust Fund #999, Yourtown
Bank and Trust, Trustee, Yourtown, TX

Employer identification number

12-4567890

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 Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on 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 noncash assistance	(h) Purpose of grant or assistance
(1) America's Best Council, Inc. ----- -----	12-3456789		250,000.	0.	FMV		Support operations and programs
(2) ----- -----							
(3) ----- -----							
(4) ----- -----							
(5) ----- -----							
(6) ----- -----							
(7) ----- -----							
(8) ----- -----							

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

3 Enter total number of other organizations listed in the line 1 table G 0

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.
G Attach to Form 990 or 990-EZ.

G Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Boy Scout Trust Fund #999, Yourtown
Bank and Trust, Trustee, Yourtown, TX

Employer identification number

12-4567890

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

The executive board of America's Best Council, Inc., Boy Scouts of America #999, has approved the creation and establishment of the Boy Scout Trust Fund, for the benefit of Scouting in the territory covered by the local council charter, for the general purpose stated in the Act of Congress approved June 15, 1916, creating the Boy Scouts of America.

Form 990, Part III, Line 1 - Organization Mission

The executive board of America's Best Council, Inc., Boy Scouts of America #999, has approved the creation and establishment of the Boy Scout Trust Fund, for the benefit of Scouting in the territory covered by the local council charter, for the general purpose stated in the Act of Congress approved June 15, 1916, creating the Boy Scouts of America.

Form 990, Part VI, Line 1a - Explanation of Delegated Broad Authority to Committee

The executive board shall be the governing body of the corporation and shall manage its affairs. The executive board shall be the local reviewing authority with respect to matters within the Scouting movement which arise in the territory of the corporation. There shall be an executive committee consisting of the persons and having the powers specified below:

The executive committee shall be composed of those persons who are the officers of the corporation, including the Scout executive, who shall have no vote, and may include others appointed by the president.

The executive committee of the executive board shall have and may exercise all the necessary powers of the executive board in the management of the corporation during the intervals between the meetings of the executive board, but in no event shall the

Name of the organization	Boy Scout Trust Fund #999, Yourtown Bank and Trust, Trustee, Yourtown, TX	Employer identification number	12-4567890
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Form 990, Part VI, Line 1a - Explanation of Delegated Broad Authority to Committee (continued)

executive committee act contrary to action theretofore taken by the executive board.

Minutes shall be kept of all executive committee action and reported at the ensuing meeting of the executive board for its approval.

Meetings of the executive committee may be called at any time by the president and shall be called by the president within 30 days upon the request of three or more members of the executive committee. It shall be the general practice of the executive committee to meet in those months in which the executive board does not meet. All meetings of the executive committee shall be held on at least 3 days written notice by fax or electronic mail. A majority of the voting members of the executive committee shall constitute a quorum.

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Active members may elect the members of the governing body and approve significant decisions of the governing body.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Active members may elect members at large, regular members of the executive board, and officers of the corporation other than the Scout executive.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

Active members may vote at the annual meeting to receive and approve financial statements as of the close of its most recent complete fiscal year and other such business as may come before the meeting. Active members may also vote in regular and special meetings on matters including but not limited to whether to merge with another council or councils.

Form 990, Part VI, Line 11b - Form 990 Review Process

Prior to filing each year, the council's audit committee performs a thorough review of a preliminary draft of its Form 990 where it will recommend changes and/or

Name of the organization Boy Scout Trust Fund #999, Yourtown Bank and Trust, Trustee, Yourtown, TX	Employer identification number 12-4567890
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Form 990, Part VI, Line 11b - Form 990 Review Process (continued)

corrections, if any, to the return preparer. When the changes have been incorporated in the return, the audit committee will recommend that it be presented to the entire board of directors for review. At that time, a complete copy of the council's Form 990 and schedules is emailed to each director, where he or she is invited to review the return.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The fund follows the policy of the council, which is to, at least once a year, distribute a conflict of interest certification and disclosure form to its officers, directors and professional employees. The covered persons are required to complete and sign the certification and disclosure form, which is retained in the council files. The certification and disclosure forms are reviewed no less than annually by the Scout executive and treasurer. Additionally, the council compiles and maintains a list of potentially conflicted entities and individuals. Proposed transactions are then matched against the list as a means of identifying possible conflicts. The Scout executive is ultimately responsible for maintaining the list and screening for possible conflicts of interest.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

Each year the council president appoints an independent compensation and benefits committee whose responsibilities are to review the performance of the Scout executive and to establish a compensation package for him or her subject to approval by the executive board. The compensation of the Scout executive is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations. There is contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement.

Name of the organization Boy Scout Trust Fund #999, Yourtown Bank and Trust, Trustee, Yourtown, TX	Employer identification number 12-4567890
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Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

Each year the council president appoints an independent compensation and benefits committee whose responsibility is to establish a compensation package for key employees based on performance reviews conducted by the Scout executive using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations. There is contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement.

Form 990, Part VI, Line 18 - Explanation of Other Means Forms Available For Public Inspection

The trust fund is included in the group exemption filing of the National Council, Boy Scouts of America, and therefore does not file Form 1023.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The fund's policy regarding disclosure of governing documents, policies, and financial statements follows that of America's Best Council, which is that if the governing documents and policies of the council are subject to the federal public disclosure rules (or state public disclosure rules), these documents will be made publicly available as applicable law may require. Otherwise, the governing documents and policies will be provided to the public at the discretion of management.

The following documents are available for public inspection at America's Best Council's Service Center located at 123 Woodbadge Rd, Yourtown, TX 75021 or on the council's website at <http://www.ambestcouncilbsa.org>: All documents as required by federal, state, and local law, including but not limited to the IRS Form 990 and if applicable, the IRS 990 T; annual report; audited financial statements; minutes of the Executive Board meetings.

Part III, Line 1- Mission

Name of the organization

Boy Scout Trust Fund #999, Yourtown
Bank and Trust, Trustee, Yourtown, TX

Employer identification number

12-4567890

The corporation shall promote, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the Congressional Charter, bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting program of promoting the ability of boys and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

G Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
G Attach to Form 990.

G Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Boy Scout Trust Fund #999, Yourtown
Bank and Trust, Trustee, Yourtown, TX

Employer identification number

12-4567890

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) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) America's Best Council, Inc., BSA 123 Woodbadge Drive Yourtown, TX 75021 12-3456789	To prepare young people to make ethical	TX	501(c)(3)	7	N/A		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

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) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

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.

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

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
(1) America's Best Council, Inc., BSA #999	b	250,000.	
(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) ----- ----- -----													

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

About the Author

Ken Moran is a CPA and CGMA, licensed in North Carolina and Virginia, with over twenty-years' experience in not-for-profit accounting, auditing, and taxation. Ken has worked for the National Council for over eleven years and currently serves as a senior financial analyst at the BSA Supply Division in Charlotte, NC. Before joining the National Council, Ken audited local councils while working for a large, international CPA firm, and served as CFO of the Heart of Virginia Council while running his own practice in Richmond, Virginia. Ken is author of the *Local Council Guide to the Audit* and numerous other documents focused on helping local councils, their auditors, and boards of directors navigate complex accounting, auditing, and tax issues.