

# Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2020, or tax year beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2020

Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, and 8868

► Go to [www.irs.gov/Form8453EO](http://www.irs.gov/Form8453EO) for the latest information.

Name of exempt organization or person subject to tax

Taxpayer identification number

BOY SCOUTS OF AMERICA

22-1576300

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

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here ►	<input type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	_____
2a	Form 990-EZ check here ►	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here ►	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here ►	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	_____
5a	Form 8868 check here ►	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	_____
6a	Form 990-T check here ►	<input checked="" type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	0
7a	Form 4720 check here ►	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	_____

## Part II Declaration of Officer or Person Subject to Tax

- 8  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that  I am an officer of the above named organization or  I am the person subject to tax with respect to (name of organization) BOY SCOUTS OF AMERICA, (EIN) 22-1576300, and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.


**Sign Here**  11/15/2021 **Michael Ashline, Chief Financial Officer**  
Signature of officer or person subject to tax Date Title, if applicable

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

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

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

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Travis L. Patton		11-15-2021		P00369623
	Firm's name ► PricewaterhouseCoopers LLP	Firm's EIN ► 13-4008324		Phone no. 202-414-1000	
Firm's address ► 600 13th Street NW, Suite 1000, Washington, DC 20005					

# Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

## 2020

For calendar year 2020 or other tax year beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20\_\_\_\_

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**

▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

Department of the Treasury  
Internal Revenue Service

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<b>Print or Type</b>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>BOY SCOUTS OF AMERICA</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>1325 WEST WALNUT HILL LANE</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>Irving, TX 75038-3008</b></p> <p><b>C</b> Book value of all assets at end of year . . . . . <b>1,141,196,202</b></p>	<p><b>D</b> Employer identification number  <b>22-1576300</b></p> <p><b>E</b> Group exemption number (see instructions)  <b>1761</b></p> <p><b>F</b> <input type="checkbox"/> Check if an amended return.</p>
<p><b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> Applicable reinsurance entity</p>		<p><b>H</b> Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>	
<p><b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . ▶ <input type="checkbox"/></p>		<p><b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . . ▶ <b>7</b></p>	
<p><b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsubsidiary controlled group? . . . . . ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶</p>		<p><b>L</b> The books are in care of ▶ <b>STEPHANIE PHILLIPS, CONTROLLER 1325 WEST WALNUT HILL LANE</b> Telephone number ▶ <b>(972) 580-2300</b></p>	

<b>Part I Total Unrelated Business Taxable Income</b>		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	1	315,338
2 Reserved . . . . .	2	
3 Add lines 1 and 2 . . . . .	3	315,338
4 Charitable contributions (see instructions for limitation rules) . . . . .	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	5	315,338
6 Deduction for net operating loss. See instructions . . . . .	6	315,338
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	8	
9 <b>Trusts.</b> Section 199A deduction. See instructions . . . . .	9	
10 <b>Total deductions.</b> Add lines 8 and 9 . . . . .	10	
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	11	0

<b>Part II Tax Computation</b>		
1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) . . . . . ▶	1	0
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . . ▶	2	
3 <b>Proxy tax.</b> See instructions . . . . . ▶	3	
4 Other tax amounts. See instructions . . . . .	4	
5 Alternative minimum tax (trusts only) . . . . .	5	
6 <b>Tax on noncompliant facility income.</b> See instructions . . . . .	6	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	7	

**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) . . . . .	<b>1a</b>			
<b>b</b> Other credits (see instructions) . . . . .	<b>1b</b>			
<b>c</b> General business credit. Attach Form 3800 (see instructions) . . . . .	<b>1c</b>			
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) . . . . .	<b>1d</b>			
<b>e Total credits.</b> Add lines 1a through 1d . . . . .			<b>1e</b>	
<b>2</b> Subtract line 1e from Part II, line 7 . . . . .			<b>2</b>	
<b>3</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) . . . . .			<b>3</b>	
<b>4 Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here . . . . . ▶			<b>4</b>	
<b>5</b> 2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 . . . . .			<b>5</b>	
<b>6a</b> Payments: A 2019 overpayment credited to 2020 . . . . .	<b>6a</b>			
<b>b</b> 2020 estimated tax payments. Check if section 643(g) election applies . . . . . ▶ <input type="checkbox"/>	<b>6b</b>			
<b>c</b> Tax deposited with Form 8868 . . . . .	<b>6c</b>			
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) . . . . .	<b>6d</b>			
<b>e</b> Backup withholding (see instructions) . . . . .	<b>6e</b>			
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) . . . . .	<b>6f</b>			
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other . . . . . Total ▶	<b>6g</b>			
<b>7 Total payments.</b> Add lines 6a through 6g . . . . .			<b>7</b>	
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>			<b>8</b>	
<b>9 Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed . . . . . ▶			<b>9</b>	
<b>10 Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid . . . . . ▶			<b>10</b>	
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2021 estimated tax</b> ▶ <b>Refunded</b> ▶			<b>11</b>	

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

		Yes	No
<b>1</b> At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶ <u>Bahamas</u>	X		
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If "Yes," see instructions for other forms the organization may have to file.			X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ \$			
<b>4a</b> Did the organization change its method of accounting? (see instructions) . . . . .			X
<b>b</b> If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V . . . . .			

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

**Statement #24**

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer  _____	Date  _____	Title  _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name Travis L. Patton	Preparer's signature 	Date 11-15-2021	Check <input type="checkbox"/> if self-employed	PTIN P00369623
	Firm's name ▶ PricewaterhouseCoopers LLP			Firm's EIN ▶ 13-4008324	
	Firm's address ▶ 655 New York Avenue, NW, Suite 1100, Washington, DC 20001			Phone no. 202-414-1000	

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>511120</b>	<b>D</b> Sequence: <b>1</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **ADVERTISING SALES**

<b>Part I</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>698,863</b>	<b>695,052</b>	<b>3,811</b>
<b>12</b> Other income (see instructions; attach statement)				
<b>13 Total.</b> Combine lines 3 through 12		<b>698,863</b>	<b>695,052</b>	<b>3,811</b>

<b>Part II</b>	(See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>	
<b>2</b> Salaries and wages		<b>2</b>	
<b>3</b> Repairs and maintenance		<b>3</b>	
<b>4</b> Bad debts		<b>4</b>	
<b>5</b> Interest (attach statement) (see instructions)		<b>5</b>	
<b>6</b> Taxes and licenses		<b>6</b>	
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>	
<b>9</b> Depletion		<b>9</b>	
<b>10</b> Contributions to deferred compensation plans		<b>10</b>	
<b>11</b> Employee benefit programs		<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>	
<b>13</b> Excess readership costs (Part IX)		<b>13</b>	
<b>14</b> Other deductions (attach statement)		<b>14</b>	
<b>15 Total deductions.</b> Add lines 1 through 14		<b>15</b>	
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>	<b>3,811</b>
<b>17</b> Deduction for net operating loss (see instructions)		<b>17</b>	
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16		<b>18</b>	<b>3,811</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes Yes/No checkboxes for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-5: Rent received or accrued breakdown by source (personal vs real property), total rents, and total deductions. Includes instructions for entering amounts in columns A, B, C, D.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-11: Gross income from debt-financed property, deductions (depreciation, other), average acquisition debt, average adjusted basis, and total gross income and allocable deductions. Includes instructions for entering amounts and percentages.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
--	--	--	--	--

**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**Totals** .....

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	
5	Gross income from activity that is not unrelated business income	
6	Expenses attributable to income entered on line 5	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	



**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
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Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>900099</b>	<b>D</b> Sequence: <b>2</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **CATTLE SALES**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <u>117,821</u>			
<b>b</b>	Less returns and allowances _____ c Balance ▶	<b>1c</b> 117,821		
<b>2</b>	Cost of goods sold (Part III, line 8) . . . . .	<b>2</b> 9,776		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b> 108,045		108,045
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions) . . . . .	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions) . . . . .	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	<b>5</b>		
<b>6</b>	Rent income (Part IV) . . . . .	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Part V) . . . . .	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI) . . . . .	<b>8</b>		
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) . . . . .	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Part VIII) . . . . .	<b>10</b>		
<b>11</b>	Advertising income (Part IX) . . . . .	<b>11</b>		
<b>12</b>	Other income (see instructions; attach statement) . . . . .	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b> 108,045		108,045

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income	(A) Income	(B) Expenses	(C) Net
<b>1</b>	Compensation of officers, directors, and trustees (Part X) . . . . .		<b>1</b>	
<b>2</b>	Salaries and wages . . . . .		<b>2</b>	
<b>3</b>	Repairs and maintenance . . . . .		<b>3</b>	
<b>4</b>	Bad debts . . . . .		<b>4</b>	
<b>5</b>	Interest (attach statement) (see instructions) . . . . .		<b>5</b>	
<b>6</b>	Taxes and licenses . . . . .		<b>6</b>	
<b>7</b>	Depreciation (attach Form 4562) (see instructions) . . . . .	<b>7</b>		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return . . . . .	<b>8a</b>	<b>8b</b>	
<b>9</b>	Depletion . . . . .		<b>9</b>	
<b>10</b>	Contributions to deferred compensation plans . . . . .		<b>10</b>	
<b>11</b>	Employee benefit programs . . . . .		<b>11</b>	
<b>12</b>	Excess exempt expenses (Part VIII) . . . . .		<b>12</b>	
<b>13</b>	Excess readership costs (Part IX) . . . . .		<b>13</b>	
<b>14</b>	Other deductions (attach statement) . . . . . <b>Statement #9</b> . . . . .		<b>14</b>	140,913
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14 . . . . .		<b>15</b>	140,913
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) . . . . .		<b>16</b>	(32,868)
<b>17</b>	Deduction for net operating loss (see instructions) . . . . .		<b>17</b>	
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16 . . . . .		<b>18</b>	(32,868)

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020



<b>Part III Cost of Goods Sold</b>		Enter method of inventory valuation <b>► Lower of Cost or Market</b>	
1	Inventory at beginning of year	1	13,741
2	Purchases	2	2,115
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	15,856
7	Inventory at end of year	7	6,080
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	9,776
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)				
A <input type="checkbox"/>				
B <input type="checkbox"/>				
C <input type="checkbox"/>				
D <input type="checkbox"/>				
	A	B	C	D
2	Rent received or accrued			
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)			
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D			
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)			
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)			
5	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)			

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)				
A <input type="checkbox"/>				
B <input type="checkbox"/>				
C <input type="checkbox"/>				
D <input type="checkbox"/>				
	A	B	C	D
2	Gross income from or allocable to debt-financed property			
3	Deductions directly connected with or allocable to debt-financed property			
a	Straight line depreciation (attach statement)			
b	Other deductions (attach statement)			
c	Total deductions (add lines 3a and 3b, columns A through D)			
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)			
5	Average adjusted basis of or allocable to debt-financed property (attach statement)			
6	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6			
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)			
9	Allocable deductions. Multiply line 3c by line 6			
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)			
11	Total dividends-received deductions included in line 10			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
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**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	
5	Gross income from activity that is not unrelated business income	
6	Expenses attributable to income entered on line 5	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	

**Part IX Advertising Income**

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . ▶				
3 Direct advertising costs by periodical . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . ▶				
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
5 Readership costs . . . . .				
6 Circulation income . . . . .				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . . ▶				

**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 . . . . . ▶			

**Part XI Supplemental Information (see instructions)**

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>900099</b>	<b>D</b> Sequence: <b>3</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **PARTNERSHIP INVESTMENT INCOME**

<b>Part I</b>	<b>Unrelated Trade or Business Income</b>	<b>(A) Income</b>	<b>(B) Expenses</b>	<b>(C) Net</b>
<b>1a</b>	Gross receipts or sales			
<b>b</b>	Less returns and allowances			
	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b>	Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	<b>4a</b>	<b>301,329</b>	<b>301,329</b>
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) <b>Statement #17</b>	<b>5</b>	<b>(11,619)</b>	<b>(11,619)</b>
<b>6</b>	Rent income (Part IV)	<b>6</b>	<b>(128,075)</b>	<b>(128,075)</b>
<b>7</b>	Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b>	Advertising income (Part IX)	<b>11</b>		
<b>12</b>	Other income (see instructions; attach statement)	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>13</b>	<b>161,635</b>	<b>161,635</b>

<b>Part II</b>	<b>Deductions Not Taken Elsewhere</b> (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income			
<b>1</b>	Compensation of officers, directors, and trustees (Part X)	<b>1</b>		
<b>2</b>	Salaries and wages	<b>2</b>		
<b>3</b>	Repairs and maintenance	<b>3</b>		
<b>4</b>	Bad debts	<b>4</b>		
<b>5</b>	Interest (attach statement) (see instructions)	<b>5</b>		
<b>6</b>	Taxes and licenses	<b>6</b>		
<b>7</b>	Depreciation (attach Form 4562) (see instructions)	<b>7</b>		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>		<b>8b</b>
<b>9</b>	Depletion	<b>9</b>		
<b>10</b>	Contributions to deferred compensation plans	<b>10</b>		
<b>11</b>	Employee benefit programs	<b>11</b>		
<b>12</b>	Excess exempt expenses (Part VIII)	<b>12</b>		
<b>13</b>	Excess readership costs (Part IX)	<b>13</b>		
<b>14</b>	Other deductions (attach statement)	<b>14</b>		
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14	<b>15</b>		
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		<b>161,635</b>
<b>17</b>	Deduction for net operating loss (see instructions)	<b>17</b>		
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>		<b>161,635</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach statement)	4
5	Other costs (attach statement)	5
6	<b>Total.</b> Add lines 1 through 5	6
7	Inventory at end of year	7
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A  FROM SCHEDULE K-1 (FORM 1065)

B

C

D

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	(128,075)			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	(128,075)			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	(128,075)			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A

B

C

D

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 Total dividends-received deductions included in line 10				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
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**Totals** .....

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4
5	Gross income from activity that is not unrelated business income . . . . .	5
6	Expenses attributable to income entered on line 5 . . . . .	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7

**Part IX Advertising Income**

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . ▶				
3 Direct advertising costs by periodical . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . ▶				
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
5 Readership costs . . . . .				
6 Circulation income . . . . .				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . . ▶				

**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 . . . . . ▶			

**Part XI Supplemental Information (see instructions)**

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>722210</b>	<b>D</b> Sequence: <b>4</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **FOOD AND BEVERAGE SALES**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <u>20,554</u>			
<b>b</b>	Less returns and allowances _____ c Balance ▶	<b>1c</b>		
<b>2</b>	Cost of goods sold (Part III, line 8) . . . . .	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		<b>(7,430)</b>
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions) . . . . .	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions) . . . . .	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	<b>5</b>		
<b>6</b>	Rent income (Part IV) . . . . .	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Part V) . . . . .	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI) . . . . .	<b>8</b>		
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) . . . . .	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Part VIII) . . . . .	<b>10</b>		
<b>11</b>	Advertising income (Part IX) . . . . .	<b>11</b>		
<b>12</b>	Other income (see instructions; attach statement) . . . . .	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>		<b>(7,430)</b>

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income	7	8a	8b
<b>1</b>	Compensation of officers, directors, and trustees (Part X) . . . . .			<b>1</b>
<b>2</b>	Salaries and wages . . . . .			<b>2</b>
<b>3</b>	Repairs and maintenance . . . . .			<b>3</b>
<b>4</b>	Bad debts . . . . .			<b>4</b>
<b>5</b>	Interest (attach statement) (see instructions) . . . . .			<b>5</b>
<b>6</b>	Taxes and licenses . . . . .			<b>6</b>
<b>7</b>	Depreciation (attach Form 4562) (see instructions) . . . . .	<b>7</b>		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return . . . . .	<b>8a</b>		<b>8b</b>
<b>9</b>	Depletion . . . . .			<b>9</b>
<b>10</b>	Contributions to deferred compensation plans . . . . .			<b>10</b>
<b>11</b>	Employee benefit programs . . . . .			<b>11</b>
<b>12</b>	Excess exempt expenses (Part VIII) . . . . .			<b>12</b>
<b>13</b>	Excess readership costs (Part IX) . . . . .			<b>13</b>
<b>14</b>	Other deductions (attach statement) . . . . .			<b>14</b>
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14 . . . . .			<b>15</b>
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) . . . . .			<b>16</b>
<b>17</b>	Deduction for net operating loss (see instructions) . . . . .			<b>17</b>
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16 . . . . .			<b>18</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020



<b>Part III Cost of Goods Sold</b>		Enter method of inventory valuation <b>Lower of Cost or Market</b>	
1	Inventory at beginning of year	1	
2	Purchases	2	27,984
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	27,984
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	27,984
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<b>Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)</b>					
1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	<b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

<b>Part V Unrelated Debt-Financed Income</b> (see instructions)					
1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9	Allocable deductions. Multiply line 3c by line 6				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11	<b>Total dividends-received deductions</b> included in line 10				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
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**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	
5	Gross income from activity that is not unrelated business income . . . . .	
6	Expenses attributable to income entered on line 5 . . . . .	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	

**Part IX Advertising Income**

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . ▶				
3 Direct advertising costs by periodical . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . ▶				
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
5 Readership costs . . . . .				
6 Circulation income . . . . .				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . . ▶				

**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 . . . . . ▶			

**Part XI Supplemental Information (see instructions)**

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>531190</b>	<b>D</b> Sequence: <b>5</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **REAL ESTATE RENT**

<b>Part I</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>54,760</b>	<b>2,635</b>	<b>52,125</b>
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>54,760</b>	<b>2,635</b>	<b>52,125</b>

<b>Part II</b>	(See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>	
<b>2</b> Salaries and wages		<b>2</b>	
<b>3</b> Repairs and maintenance		<b>3</b>	
<b>4</b> Bad debts		<b>4</b>	
<b>5</b> Interest (attach statement) (see instructions)		<b>5</b>	
<b>6</b> Taxes and licenses		<b>6</b>	
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>	
<b>9</b> Depletion		<b>9</b>	
<b>10</b> Contributions to deferred compensation plans		<b>10</b>	
<b>11</b> Employee benefit programs		<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>	
<b>13</b> Excess readership costs (Part IX)		<b>13</b>	
<b>14</b> Other deductions (attach statement)		<b>14</b>	
<b>15 Total deductions.</b> Add lines 1 through 14		<b>15</b>	
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>	<b>52,125</b>
<b>17</b> Deduction for net operating loss (see instructions)		<b>17</b>	
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16		<b>18</b>	<b>52,125</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach statement)	4
5	Other costs (attach statement)	5
6	<b>Total.</b> Add lines 1 through 5	6
7	Inventory at end of year	7
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A  **SUMMIT BECHTEL RESERVE, Address: 2550 JACK FURST DRIVE Glen Jean WV 25846**

B

C

D

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	54,760			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	54,760			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	54,760			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	2,635			
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	2,635			

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A

B

C

D

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	▶			
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	▶			
11 <b>Total dividends-received deductions</b> included in line 10	▶			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**Totals** .....

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4
5	Gross income from activity that is not unrelated business income . . . . .	5
6	Expenses attributable to income entered on line 5 . . . . .	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7

**Part IX Advertising Income**

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
  - A
  - B
  - C
  - D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .	▶ _____			
3 Direct advertising costs by periodical . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .	▶ _____			
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
5 Readership costs . . . . .				
6 Circulation income . . . . .				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . .	▶ _____			

**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			▶ _____

**Part XI Supplemental Information (see instructions)**

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>453000</b>	<b>D</b> Sequence: <b>6</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **RETAIL SALES**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <u>358,849</u>			
<b>b</b>	Less returns and allowances _____ c Balance ▶	<b>1c</b>		
<b>2</b>	Cost of goods sold (Part III, line 8) . . . . .	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		<b>(61,031)</b>
<b>4a</b>	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions) . . . . .	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions) . . . . .	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts . . . . .	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	<b>5</b>		
<b>6</b>	Rent income (Part IV) . . . . .	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Part V) . . . . .	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI) . . . . .	<b>8</b>		
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) . . . . .	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Part VIII) . . . . .	<b>10</b>		
<b>11</b>	Advertising income (Part IX) . . . . .	<b>11</b>		
<b>12</b>	Other income (see instructions; attach statement) . . . . .	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12 . . . . .	<b>13</b>	<b>(61,031)</b>	<b>(61,031)</b>

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income	7	8a	8b
<b>1</b>	Compensation of officers, directors, and trustees (Part X) . . . . .			
<b>2</b>	Salaries and wages . . . . .			<b>126,258</b>
<b>3</b>	Repairs and maintenance . . . . .			
<b>4</b>	Bad debts . . . . .			
<b>5</b>	Interest (attach statement) (see instructions) . . . . .			
<b>6</b>	Taxes and licenses . . . . .			<b>2,837</b>
<b>7</b>	Depreciation (attach Form 4562) (see instructions) . . . . .	<b>7</b>		
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return . . . . .	<b>8a</b>		<b>8b</b>
<b>9</b>	Depletion . . . . .			
<b>10</b>	Contributions to deferred compensation plans . . . . .			
<b>11</b>	Employee benefit programs . . . . .			<b>17,025</b>
<b>12</b>	Excess exempt expenses (Part VIII) . . . . .			
<b>13</b>	Excess readership costs (Part IX) . . . . .			
<b>14</b>	Other deductions (attach statement) . . . . . <b>Statement #9</b> . . . . .			<b>50,558</b>
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14 . . . . .			<b>196,678</b>
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) . . . . .			<b>(257,709)</b>
<b>17</b>	Deduction for net operating loss (see instructions) . . . . .			
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16 . . . . .			<b>(257,709)</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020



<b>Part III Cost of Goods Sold</b>		Enter method of inventory valuation <b>► Lower of Cost or Market</b>	
1	Inventory at beginning of year	1	195,459
2	Purchases	2	560,199
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	755,658
7	Inventory at end of year	7	335,778
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	419,880
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)		A	B	C	D
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	<b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)		A	B	C	D
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9	Allocable deductions. Multiply line 3c by line 6				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11	<b>Total dividends-received deductions</b> included in line 10				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
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**Totals** .....

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4
5	Gross income from activity that is not unrelated business income . . . . .	5
6	Expenses attributable to income entered on line 5 . . . . .	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7

**Part IX Advertising Income**

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . ▶				
3 Direct advertising costs by periodical . . . . .				
a Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . ▶				
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
5 Readership costs . . . . .				
6 Circulation income . . . . .				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 . . . . . ▶				

**Part X Compensation of Officers, Directors, and Trustees (see instructions)**

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 . . . . . ▶			

**Part XI Supplemental Information (see instructions)**

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**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>BOY SCOUTS OF AMERICA</b>	<b>B</b> Employer identification number <b>22-1576300</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>900099</b>	<b>D</b> Sequence: <b>7</b> of <b>7</b>

**E** Describe the unrelated trade or business ▶ **SPONSORSHIP**

<b>Part I</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement) <b>Statement #7</b>		<b>12</b> 97,767		97,767
<b>13</b> <b>Total.</b> Combine lines 3 through 12		<b>13</b> 97,767		97,767

<b>Part II</b>	(See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>	
<b>2</b> Salaries and wages		<b>2</b>	
<b>3</b> Repairs and maintenance		<b>3</b>	
<b>4</b> Bad debts		<b>4</b>	
<b>5</b> Interest (attach statement) (see instructions)		<b>5</b>	
<b>6</b> Taxes and licenses		<b>6</b>	
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>	
<b>9</b> Depletion		<b>9</b>	
<b>10</b> Contributions to deferred compensation plans		<b>10</b>	
<b>11</b> Employee benefit programs		<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>	
<b>13</b> Excess readership costs (Part IX)		<b>13</b>	
<b>14</b> Other deductions (attach statement)		<b>14</b>	
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14		<b>15</b>	
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>	97,767
<b>17</b> Deduction for net operating loss (see instructions)		<b>17</b>	
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16		<b>18</b>	97,767

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes Yes/No checkboxes for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-5: Rent received or accrued, breakdown by property type, total rents, and deductions. Includes Total deductions row.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-11: Gross income, deductions, average acquisition debt, adjusted basis, and total dividends-received deductions.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
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**Totals** .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
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**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	
5	Gross income from activity that is not unrelated business income . . . . .	
6	Expenses attributable to income entered on line 5 . . . . .	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	



**SCHEDULE D  
(Form 1120)**

**Capital Gains and Losses**

OMB No. 1545-0123

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

Name <b>BOY SCOUTS OF AMERICA</b>	Employer identification number <b>22-1576300</b>
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	<b>2,216</b>			<b>2,216</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) . . . . .			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .			<b>7</b>	<b>2,216</b>

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	<b>292,042</b>			<b>292,042</b>
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			<b>11</b>	<b>7,071</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>13</b>	
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .			<b>15</b>	<b>299,113</b>

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	<b>2,216</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>	<b>299,113</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns . . . . .	<b>18</b>	<b>301,329</b>

**Note:** If losses exceed gains, see *Capital Losses* in the instructions.

**For Paperwork Reduction Act Notice, see the Instructions for Form 1120.**

**Schedule D (Form 1120) 2020**



**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**

Attachment  
Sequence No. **27**

Name(s) shown on return <b>BOY SCOUTS OF AMERICA</b>	Identifying number <b>22-1576300</b>
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1 Enter the gross proceeds from sales or exchanges reported to you for 2020 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1</b>	
---	----------	--

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)**

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	<b>FLOW THROUGH FROM PARTNERSHIP</b>			<b>7,071</b>			<b>7,071</b>

3 Gain, if any, from Form 4684, line 39 . . . . .	<b>3</b>	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .	<b>4</b>	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>5</b>	
6 Gain, if any, from line 32, from other than casualty or theft . . . . .	<b>6</b>	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .	<b>7</b>	<b>7,071</b>

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .	<b>8</b>	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .	<b>9</b>	

**Part II Ordinary Gains and Losses (see instructions)**

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							

11 Loss, if any, from line 7 . . . . .	<b>11</b>	
12 Gain, if any, from line 7 or amount from line 8, if applicable . . . . .	<b>12</b>	
13 Gain, if any, from line 31 . . . . .	<b>13</b>	
14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .	<b>14</b>	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .	<b>15</b>	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .	<b>16</b>	
17 Combine lines 10 through 16 . . . . .	<b>17</b>	
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .	<b>18a</b>	
<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .	<b>18b</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2020**

Attachment  
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

**BOY SCOUTS OF AMERICA**

**22-1576300**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You **must** check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<b>FLOW THROUGH FROM PARTNERSHIP K-1</b>			<b>2,216</b>				<b>2,216</b>
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►			<b>2,216</b>				<b>2,216</b>

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

**BOY SCOUTS OF AMERICA**

**22-1576300**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<b>FLOW THROUGH FROM PARTNERSHIP K-1</b>			<b>292,042</b>				<b>292,042</b>
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶			<b>292,042</b>				<b>292,042</b>

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Federal Supporting Statements

2020 PG01

Name(s) as shown on return

Tax ID Number

BOY SCOUTS OF AMERICA

22-1576300

990-T Part V
Supplemental Information

Statement #24

Amount:

Explanation:

Canada, Bahamas, Virgin Islands, Puerto Rico

990-T Schedule A Part IX - Advertising Income
Income from Periodicals Reported on a Consolidated Basis

PG01
Statement J1

Form 990-T Schedule A: ADVERTISING SALES
Part IX Column: A

Table with 5 columns: Name of Periodical, Gross Ad. Income, Direct Ad. Costs, Circulation Income, Readership Costs. Rows include CONSOLDTD PERIOD-EX1, Total, ad. Gain (loss), Excess readership costs (zero if ad. loss), Excess readership costs allowed (zero if ad. loss).

990-T Schedule A Part II - Line 14
Other Deductions

PG01
Statement #9

Form 990-T Schedule A: CATTLE SALES

Table with 2 columns: Description, Amount. Rows include MISCELLANEOUS, PROGRAM SUPPLIES, FEED, MANAGEMENT SERVICE, INSURANCE, TAXES, Total.

Federal Supporting Statements

2020 PG01

Name(s) as shown on return

Tax ID Number

BOY SCOUTS OF AMERICA

22-1576300

990-T Schedule A Part II - Line 14  
Other Deductions

Statement #9

Form 990-T Schedule A: RETAIL SALES

Description	Amount
SUPPLIES AND OPERATING EXPENSES	12,699
TRAVEL	1,523
INFORMATION TECHNOLOGY	22,182
OFFICE SUPPLIES AND INSURANCE	6,309
MAINTENANCE AND REPAIRS	7,845
Total	<u>50,558</u>

990-T Part I - Line 12  
Other Income

PG01  
Statement #7

Description	Amount
SPONSORSHIP INCOME	<u>\$97,767</u>
Total	<u>\$ 97,767</u>

990-T Schedule A Part IV - Line 4  
Deductions Directly Connected with Income

PG01  
Statement #11

Form 990-T Schedule A: REAL ESTATE RENT

Property: SUMMIT BECHTEL RESERVE, Address: 2550 JACK FURST DRIVE Glen Jean WV 25846

Description	Amount
IT AND OFFICE EXPENSES	50
TAXES	55
MAINTENANCE AND REPAIRS	2,530
Total	<u>2,635</u>

Federal Supporting Statements

2020 PG01

Name(s) as shown on return

Tax ID Number

BOY SCOUTS OF AMERICA

22-1576300

990-T Schedule A Part II - Line 5

Statement #17

Income (loss) from Partnerships and S corporations

Form 990-T Schedule A: PARTNERSHIP INVESTMENT INCOME

Name of partnership or s corporation	Share of Gross Income	Share of Deductions	Income (Loss)
BSA COMMINGLED ENDOWMENT FUND LP	<u>(11,260)</u>	<u>359</u>	<u>(11,619)</u>
Total	<u>(11,260)</u>	<u>359</u>	<u>(11,619)</u>
Income or (loss)			<u>(11,619)</u>

**BOY SCOUTS OF AMERICA**  
**22-1576300**  
**2020 SCHEDULE A FORM 990-T, PART IX**  
**Consolidated Periodicals**  
**12/31/20**

	Boys' Life	Scouting	Total
Advertising Sales (See Exhibits 2 and 3)	404,641	294,222	698,863
Less: Intracompany Advertising Sales	0	0	0
	0	0	0
Net Advertising Sales	404,641	294,222	698,863
Advertising Expenses	463,707	231,345	695,052
Less: Cost on Intracompany Sales	0	0	0
Net Advertising Expenses	463,707	231,345	695,052
<b>NET GAIN (LOSS)</b>	<b>(59,066)</b>	<b>62,877</b>	<b>3,811</b>

BOY SCOUTS OF AMERICA  
Boys' Life Magazine  
22-1576300  
IRS FORM 990-T  
12/31/20

EXHIBIT 2

ACCT #	CTR #	DESCRIPTION	ADVERTISING REVENUE/ EXPENSE	READERSHIP REVENUE/ EXPENSE	TOTAL REVENUE/ EXPENSE	LESS 100% MEALS & ENTERTAINMENT	GROSS REVENUES/ EXPENSES	ADVERT ALLOC
			Column F=D*A	Column E= D-F	Column D= B-C	Column C	Column B	Column A
		<b>REVENUES:</b>						
40601	1570	Reprint Feature Sales		0.00	0.00		0.00	
40602	1570	Program Planning Package		67.00	67.00		67.00	
40603	1570	Boy's Life Video		44,176.40	44,176.40		44,176.40	
40611-49003	1570	Other Revenues		49,160.06	49,160.06		49,160.06	
40001	1621	Subscriptions		5,616,506.45	5,616,506.45		5,616,506.45	
40020	1621	Single Copy Sales		38,529.72	38,529.72		38,529.72	
40301	1621	Advertising Sales	404,641.00		404,641.00		404,641.00	
40608-40615	1510	Other Revenue		(156.46)	(156.46)		(156.46)	
		<b>TOTAL REVENUES</b>	<b>404,641.00</b>	<b>5,748,283.17</b>	<b>6,152,924.17</b>	<b>0.00</b>	<b>6,152,924.17</b>	
		<b>ALLOCATED EXPENSES:</b>						
	1510	Boy's Life Editorial	47,173.00	928,181.81	975,354.81	(531.78)	975,886.59	4.83650%
	1531	Design/Photo	17,237.00	344,581.57	361,818.57	0.00	361,818.57	4.83386%
	1551	Circularization/ Distribution	54,755.00	1,077,987.18	1,132,742.18	0.00	1,132,742.18	4.83386%
	1601	Magazine Production	67,038.00	1,319,785.13	1,386,823.13	0.00	1,386,823.13	4.83386%
	1611	Magazine Div Publisher	8,436.00	166,240.60	174,676.60	(133.39)	174,809.99	4.83386%
50017-77700	1621	Administrative Accounts	44,106.00	962,169.53	1,006,275.53	0.00	1,006,275.53	4.38309%
			<b>238,745.00</b>	<b>4,798,945.82</b>	<b>5,037,690.82</b>	<b>(665.17)</b>	<b>5,038,355.99</b>	
		<b>DIRECT EXPENSES:</b>						
	1521	Editorial		0.00	0.00		0.00	
	1540	Circulation Service Dir		122,130.31	122,130.31	0.00	122,130.31	
	1561	Customer Service	0.00	257,302.02	257,302.02	0.00	257,302.02	
	1570	Program Planning		0.00	0.00	0.00	0.00	
	1581	Advertising Sales Administration	211,263.61		211,263.61	0.00	211,263.61	
50001-79000	1591	Advertising Sales Promo/Research	13,698.30		13,698.30	0.00	13,698.30	
		<b>TOTAL DIRECT EXPENSES</b>	<b>224,961.91</b>	<b>379,432.33</b>	<b>604,394.24</b>	<b>0.00</b>	<b>604,394.24</b>	
		<b>TOTAL EXPENSES</b>	<b>463,706.91</b>	<b>5,178,378.15</b>	<b>5,642,085.06</b>	<b>(665.17)</b>	<b>5,642,750.23</b>	
		<b>NET GAIN (LOSS)</b>	<b>(59,065.91)</b>	<b>569,905.02</b>	<b>510,839.11</b>	<b>665.17</b>	<b>510,173.94</b>	

Allocation percentages are based on various factors of time and materials used in advertising revenue production.



COST CTR #	ADVERTISING REVENUE/ EXPENSE Column F=D*A	READERSHIP REVENUE/ EXPENSE Column E= D-F	ALLOCABLE INCOME TOTAL REVENUE/EXPENSE Column D= B-C	LESS 100% OF MEALS & ENTERTAINMENT Column C	GROSS REVENUES/ EXPENSES Column B	ADVERTISING ALLOCATION Column A
<b>REVENUES:</b>						
1622	Earned Subscriptions	998,527.44	998,527.44		998,527.44	
1622	Advertising Sales	294,222.13	294,222.13		294,222.13	
1622	Single Copy Sales	0.00	0.00		0.00	
1622	Insert Income	0.00	0.00		0.00	
1622	Production Fees	0.00	0.00		0.00	
<b>TOTAL SALES</b>		<b>294,222.13</b>	<b>998,527.44</b>	<b>1,292,749.57</b>	<b>0.00</b>	<b>1,292,749.57</b>
<b>ALLOCATED EXPENSES:</b>						
1532	Magazine Design/Photo	114,570.04	127,513.04	0.00	127,513.04	10.150%
1552	Distribution / Circulation Expe	405,080.04	450,840.04	0.00	450,840.04	10.150%
1602	Magazine Production	316,998.76	352,808.76	0.00	352,808.76	10.150%
1612	Publishing Administration	52,311.54	58,225.54	(44.46)	58,270.00	10.150%
1622	Scouting Administration	403,997.87	449,636.87	0.00	449,636.87	10.150%
		<b>146,066.00</b>	<b>1,292,958.25</b>	<b>(44.46)</b>	<b>1,439,068.71</b>	
<b>DIRECT EXPENSES:</b>						
1522	Scouting Magazine Editor	294,557.87	294,557.87	(13.59)	294,571.46	
1562	Customer Service	78,657.11	78,657.11	0.00	78,657.11	
1582	Advertising Sales Admin	79,408.50	79,408.50	0.00	79,408.50	
1592	Advertising Sales Promo/Res	5,870.70	5,870.70	0.00	5,870.70	
		<b>85,279.20</b>	<b>373,214.98</b>	<b>(13.59)</b>	<b>458,507.77</b>	
<b>TOTAL EXPENSES</b>		<b>231,345.20</b>	<b>1,666,173.23</b>	<b>(58.05)</b>	<b>1,897,576.48</b>	
<b>NET GAIN (LOSS)</b>		<b>62,876.93</b>	<b>(667,645.79)</b>	<b>(604,768.86)</b>	<b>58.05</b>	<b>(604,826.91)</b>

## Boy Scouts of America

22-1576300

## Net Operating Loss Deduction Amount Available for Future Years

2020 Form 990-T, Page 1, Line 5

Year	Year Loss Expires	Capital Loss Carryforward	30% Contribution Carryforward	50% Contribution Carryforward	Net Sales 453000	Investment Income 900099	Sponsorship Revenue 900099	Cattle Sales 900099	Advertising Income 511120	Real Estate Rental 531190	Food & Beverage Sales 722513
2001	2021										
2002	2022										
2003	2023										
2004	2024										
2005	2025										
2006	2026										
2007	2027										
2008	2028										
2009	2029										
2010	2030										
2011	2031										
2012	2032										
2013	2033										
2014	2034	3,681	187	3,450							
2015	2035	(3,681)		998							
2016	2036		28	168							
2017	2037		803	4,894							
2018		(2,067)			(341,844)	(643,879)	183,500	18,878	(2,096,736)	(173,294)	
2019		2,067			(90,968)	236,052	299,100	(95,253)	(2,176,569)	(110,160)	
2020			(1,018)	(9,510)	(257,708)	161,623	97,767	(32,868)	3,811	52,125	(7,430)
TOTALS		0	0	0	(690,520)	(643,879)	-	(128,121)	(4,273,305)	(283,454)	(7,430)

**BOY SCOUTS OF AMERICA**  
**22-1576300**  
**SCHEDULE A FORM 990-T, PAGE 1, PART I**  
**PHILMONT SCOUT RANCH - CATTLE DEPARTMENT**  
**STATEMENT OF INCOME AND EXPENSE**  
**12/31/20**

**INCOME:**

Cattle Sales - Gross	\$113,321
Cattle Births	4,120
Cattle Growth	380
	<hr/>
Total	117,821

Less: Inventory Value of Cattle Sales and Deaths (9,776)

**TOTAL INCOME** 108,045

**EXPENSES:****Administrative:**

Salaries and Wages	0
Employee Benefits	0
Dues and Subscriptions	0
Travel	0
Miscellaneous	40,905
Equipment Rental	0
Program Supplies	10,710
Maintenance and Repairs	0
Feed	26,397
	<hr/>

Total 78,012

**General Expense:**

Management Service	57,478
Insurance	4,873
Taxes	550
	<hr/>

Total 62,901

Depreciation 0

**TOTAL EXPENSES** 140,913

**NET INCOME (LOSS)** (\$32,868)

**BOY SCOUTS OF AMERICA**  
**22-1576300**  
**2020 SCHEDULE A FORM 990-T**  
**Income (loss) from partnerships**

EIN	Name	2020 Income (expense)			
		Form 990-T Line 5	Form 990-T Line 4a and Schedule D	Form 990-T Rent Income Line 6	Form 990-T Other Deductions Line 28
26-2474514	BSA Commingled Endowment Fund LP	(11,260)	301,329	(128,075)	(371)
	Totals	<u>(11,260)</u>	<u>301,329</u>	<u>(128,075)</u>	<u>(371)</u>

BOY SCOUTS OF AMERICA  
2020 Sponsorships  
Schedule A Form 990-T Line 12

EXHIBIT 7

Name	Total donated in 2020	2% return benefit limit	FMV of sponsor- ship benefits	UBI	QSP	Cost to BSA
All American Card	1,500	30	1,500	1,500	-	-
AT&T	490,000	9,800	-	-	490,000	-
Birkholm Direct	1,500	30	1,500	1,500	-	-
Black Pug Software	1,500	30	1,500	1,500	-	-
Bridgford Foods	5,000	100	5,000	5,000	-	-
Educational Travel Srvcs, Inc.	11,767	235	11,767	11,767	-	-
Hartsook	1,500	30	1,500	1,500	-	-
Jitasa	1,500	30	1,500	1,500	-	-
Polaris	303,950	6,079	72,000	72,000	231,950	-
United Healthcare	1,500	30	1,500	1,500	-	-
	<u>819,717</u>	<u>16,394</u>	<u>97,767</u>	<u>97,767</u>	<u>721,950</u>	<u>-</u>

**BOY SCOUTS OF AMERICA**  
**22-1576300**  
**SCHEDULE A FORM 990-T**  
**REAL PROPERTY RENTAL**  
**STATEMENT OF INCOME AND EXPENSE**  
**12/31/2020**

	Ruby Welcome Center	GNCC Event	Total
GROSS RENTAL	<u>775</u>	<u>53,985</u>	<u>54,760</u>
DIRECT OPERATING EXPENSE:			
IT AND OFFICE EXPENSES	50		50
TAXES		55	55
MAINTENANCE AND REPAIRS	37	2,493	2,530
TOTAL	<u>87</u>	<u>2,548</u>	<u>2,635</u>
NET INCOME (LOSS)	<u><u>\$688</u></u>	<u><u>\$51,437</u></u>	<u><u>\$52,125</u></u>

**BOY SCOUTS OF AMERICA**  
**22-1576300**  
**Schedule A Form 990-T, PAGE 1, PART I**  
**OTHER SALES ACTIVITIES**  
**STATEMENT OF INCOME AND EXPENSE**  
**12/31/2020**

	Reserve Collection Sales *	Florida Sea Base Jewelry Sales *	Northern Tier Jewelry Sales *	Ruby Welcome Center *	Philmont Misc. Sales *	Total
GROSS SALES	4,535	5,086	824	318,677	29,727	358,849
COST OF GOODS SOLD	2,685	2,707	460	362,668	51,359	419,880
<b>GROSS PROFIT</b>	<u>1,850</u>	<u>2,379</u>	<u>364</u>	<u>(43,991)</u>	<u>(21,632)</u>	<u>(61,031)</u>
<b>DIRECT OPERATING EXPENSES:</b>						
SALARIES AND WAGES	18,000			71,921	36,337	126,258
EMPLOYEE BENEFITS				17,025		17,025
PAYROLL TAXES					2,780	2,780
SUPPLIES AND OPERATING EXPENSES				10,982	1,717	12,699
TRAVEL				1,523		1,523
INDEPENDENT CONTRACTORS						0
INFORMATION TECHNOLOGY				22,182		22,182
OFFICE SUPPLIES AND INSURANCE	2,547			3,762		6,309
MANAGEMENT SERVICES						0
MAINTENANCE AND REPAIRS	4,930			2,915		7,845
TAXES				57		57
<b>TOTAL</b>	<u>25,477</u>	<u>0</u>	<u>0</u>	<u>130,366</u>	<u>40,834</u>	<u>196,677</u>
<b>NET INCOME (LOSS)</b>	<u>(\$23,627)</u>	<u>\$2,379</u>	<u>\$364</u>	<u>(\$174,357)</u>	<u>(\$62,466)</u>	<u>(\$257,708)</u>

\* Sales of jewelry at high adventure bases includes items that are not related to the Scouting program. Reserve Collection sales include recognition items sold through Supply.