

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

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to 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

- A Check box if address changed
- B Exempt under section
 - 501(c)(3)
 - 408(e) 220(e)
 - 408A 530(a)
 - 529(a)

Name of organization (Check box if name changed and see instructions.)
BOY SCOUTS OF AMERICA

Number, street, and room or suite no. If a P.O. box, see instructions.
1325 WEST WALNUT HILL LANE

City or town, state or province, country, and ZIP or foreign postal code
IRVING, TEXAS 75038-3008

D Employer identification number (Employees' trust, see instructions.)
22-1576300

E Unrelated business activity code (See instructions.)
511112

C Book value of all assets at end of year
1208642215

F Group exemption number (See instructions.) ▶ **1761**

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ **5** Describe the only (or first) unrelated trade or business here ▶ **Partnership Investment Income**. If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **Stephanie Phillips** Telephone number ▶ **972-580-2000**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance ▶			
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D) Exhibit 6	804686		804686
4b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
4c	Capital loss deduction for trusts			
5	Income (loss) from a partnership or an S corporation (attach statement) Exhibit 6	-333483		-333483
6	Rent income (Schedule C) Exhibit 6	-230145		-230145
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See instructions; attach schedule)			
13	Total. Combine lines 3 through 12	241058		241058

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)			
15	Salaries and wages			
16	Repairs and maintenance			
17	Bad debts			
18	Interest (attach schedule) (see instructions)			
19	Taxes and licenses			
20	Depreciation (attach Form 4562)			
21	Less depreciation claimed on Schedule A and elsewhere on return			
22	Depletion			
23	Contributions to deferred compensation plans			
24	Employee benefit programs			
25	Excess exempt expenses (Schedule I)			
26	Excess readership costs (Schedule J)			
27	Other deductions (attach schedule) Exhibit 6			5006
28	Total deductions. Add lines 14 through 27			5006
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13			236052
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			
31	Unrelated business taxable income. Subtract line 30 from line 29			236052

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	535152
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	535152
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) Exhibit 4	36	535152
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	0
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	0
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	0

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800 (see instructions)	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	
48	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 schedule)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g	
52	Total payments. Add lines 51a through 51g	52	
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	56	

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

57	At any time during the 2019 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 Bahamas, Canada	Yes	No
58	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.		✓
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Sign Here

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: *Travis L. Patton* Date: 11/16/2020 Title: Chief Financial Officer

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Travis L. Patton	<i>Travis L. Patton</i>	11/13/2020		P900389623
Firm's name	Firm's EIN	Firm's address		
PricewaterhouseCoopers, LLP; 600 13th Street NW, Suite 1600	13-4008324	Washington, DC 20005-3005		
Firm's address	Phone no.			
Washington, DC 20005-3005	202-414-1000			

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

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

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

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

• The books are in the care of ▶ **Stephanie Phillips, Controller; 1325 W Walnut Hill Ln; Irving, TX 75038-3008**

Telephone No. ▶ **972-580-2300** Fax No. ▶ **972-580-2594**

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

1 I request an automatic 6-month extension of time until **November 15**, 20 **20**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year 20 **19** or

▶ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

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

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



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

Notice	CP211A
Tax period	December 31, 2019
Notice date	July 6, 2020
Employer ID number	22-1576300
To contact us	Phone 877-829-5500 FAX 877-792-2864

134497.245222.356063.13235 1 AB 0.419 370



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

Page 1 of 1

134497

Important information about your December 31, 2019 Form 990T

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

We approved the Form 8868 for your
December 31, 2019 Form 990T.

Your new due date is November 15, 2020.

What you need to do

File your December 31, 2019 Form 990T by November 15, 2020.

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

Additional information

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

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

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ► **lower of average cost or market**

1	Inventory at beginning of year	1	131411	6	Inventory at end of year	6	225648		
2	Purchases	2	317361	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	223124		
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No		
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5	448772					✓	

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1) **Summit High Adventure Base - Exhibit 8**

(2) **Flow through from Partnerships**

(3)

(4)

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)		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)	
(1)			147938		258098
(2)			-230145		
(3)					
(4)					
Total		Total		-82207	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ► **-82207**

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ► **258098**

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		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 schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals ►			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8 ►				

Schedule F—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)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Schedule G—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 schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 25.

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) Consolidated Periodicals - Exhibit 1	1053959	3230529				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		1053959	3230528	-2176569		

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I ▶						
Totals, Part II (lines 1-5) ▶	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 26.

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			

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

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

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to 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).

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Unrelated Business Activity Code (see instructions) ▶ **511120**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J) Exhibit 1	11	1053959	3230528
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	1053959	3230528

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses	19		
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		
22	Depletion	22		
23	Contributions to deferred compensation plans	23		
24	Employee benefit programs	24		
25	Excess exempt expenses (Schedule I)	25		
26	Excess readership costs (Schedule J)	26		
27	Other deductions (attach schedule)	27		
28	Total deductions. Add lines 14 through 27	28		
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29		-2176569
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		
31	Unrelated business taxable income. Subtract line 30 from line 29	31		-2176569

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

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

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to 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

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Unrelated Business Activity Code (see instructions) ▶ **900099**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 96325			
b	Less returns and allowances			
c	Balance ▶	1c 96325		
2	Cost of goods sold (Schedule A, line 7) Exhibit 5	2 22902		
3	Gross profit. Subtract line 2 from line 1c Exhibit 5	3 73423		73423
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13 73423		73423

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance Exhibit 5	16	22091	
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses Exhibit 5	19	37631	
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		
22	Depletion	22		
23	Contributions to deferred compensation plans	23		
24	Employee benefit programs	24		
25	Excess exempt expenses (Schedule I)	25		
26	Excess readership costs (Schedule J)	26		
27	Other deductions (attach schedule) Exhibit 5	27	108954	
28	Total deductions. Add lines 14 through 27	28	168676	
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-95253	
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		
31	Unrelated business taxable income. Subtract line 30 from line 29	31	-95253	

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

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

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to 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).

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Unrelated Business Activity Code (see instructions) ▶ **531190**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Schedule C) Exhibit 8	6	147938	258098
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	147938	258098
				-110160

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses	19		
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		
22	Depletion	22		
23	Contributions to deferred compensation plans	23		
24	Employee benefit programs	24		
25	Excess exempt expenses (Schedule I)	25		
26	Excess readership costs (Schedule J)	26		
27	Other deductions (attach schedule)	27		
28	Total deductions. Add lines 14 through 27	28		
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29		-110160
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		
31	Unrelated business taxable income. Subtract line 30 from line 29	31		-110160

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

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

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to 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

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Unrelated Business Activity Code (see instructions) ▶ **453000**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 327409			
b	Less returns and allowances			
	c Balance ▶ Exhibit 9	1c		
		327409		
2	Cost of goods sold (Schedule A, line 7)	2		
		200222		
3	Gross profit. Subtract line 2 from line 1c	3		127187
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	127187	127187

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages Exhibit 9	15	104855	
16	Repairs and maintenance Exhibit 9	16	1153	
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses Exhibit 9	19	5008	
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		
22	Depletion	22		
23	Contributions to deferred compensation plans	23		
24	Employee benefit programs Exhibit 9	24	9751	
25	Excess exempt expenses (Schedule I)	25		
26	Excess readership costs (Schedule J)	26		
27	Other deductions (attach schedule) Exhibit 9	27	97388	
28	Total deductions. Add lines 14 through 27	28	218155	
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-90968	
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		
31	Unrelated business taxable income. Subtract line 30 from line 29	31	-90968	

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

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

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to 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).

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22-1576300

Unrelated Business Activity Code (see instructions) ▶ **900099**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance ▶			
1c				
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D)			
4b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
4c	Capital loss deduction for trusts			
5	Income (loss) from a partnership or an S corporation (attach statement)			
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See instructions; attach schedule) Exhibit 7.	299100		299100
13	Total. Combine lines 3 through 12			

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22	Depletion		22	
23	Contributions to deferred compensation plans		23	
24	Employee benefit programs		24	
25	Excess exempt expenses (Schedule I)		25	
26	Excess readership costs (Schedule J)		26	
27	Other deductions (attach schedule)		27	
28	Total deductions. Add lines 14 through 27		28	0
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	299100
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	0
31	Unrelated business taxable income. Subtract line 30 from line 29		31	299100

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ 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.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2019

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

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 (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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) <small>Subtract column (e) from column (d) and combine the result with column (g)</small>
1a 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				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				470738
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 (2067)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 468671

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. <small>This form may be easier to complete if you round off cents to whole dollars.</small>	(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) <small>Subtract column (e) from column (d) and combine the result with column (g)</small>
8a 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				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				336015
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 336015

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	468671
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	336015
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	804686

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

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Go to 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.

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 Note 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). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	Flow through from Partnership K-1							470738	
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►								470738

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 Note 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). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Flow through from Partnership K-1							336015
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►							336015

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.

BOY SCOUTS OF AMERICA
22-1576300
2019 FORM 990-T, SCHEDULE J, PART I
Consolidated Periodicals
12/31/19

	Boys' Life	Scouting	Total
Advertising Sales (See Exhibits 2 and 3)	617,293	436,666	1,053,959
Less: Intracompany Advertising Sales	0	0	0
	0	0	0
Net Advertising Sales	617,293	436,666	1,053,959
Advertising Expenses	2,294,742	935,786	3,230,528
Less: Cost on Intracompany Sales	0	0	0
Net Advertising Expenses	2,294,742	935,786	3,230,528
NET GAIN (LOSS)	(1,677,449)	(499,120)	(2,176,569)

BOY SCOUTS OF AMERICA

Boys' Life Magazine

22-1576300

IRS FORM 990-T

12/31/19

EXHIBIT 2

CTR #	DESCRIPTION	ADVERTISING REVENUE/ EXPENSE Column F=D*A	READERSHIP REVENUE/ EXPENSE Column E= D-F	TOTAL REVENUE/ EXPENSE Column D= B-C	LESS 100% MEALS & ENTERTAINMENT Column C	GROSS REVENUES/ EXPENSES Column B	ADVERT ALLOC Column A
REVENUES:							
1570	Reprint Feature Sales		0.00	0.00		0.00	
1570	Program Planning Package		12,972.08	12,972.08		12,972.08	
1570	Boy's Life Video		234.35	234.35		234.35	
1570	Other Revenues		127,698.24	127,698.24		127,698.24	
1621	Subscriptions		7,137,741.14	7,137,741.14		7,137,741.14	
1621	Single Copy Sales		50,512.37	50,512.37		50,512.37	
1621	Advertising Sales	617,292.78		617,292.78		617,292.78	
1510	Other Revenue		874.80	874.80		874.80	
TOTAL REVENUES		617,292.78	7,330,032.98	7,947,325.76	0.00	7,947,325.76	
ALLOCATED EXPENSES:							
1510	Boy's Life Editorial	169,137.00	880,297.52	1,049,434.52	(703.45)	1,050,137.97	16.11697%
1531	Design/Photo	75,240.00	387,769.74	463,009.74	0.00	463,009.74	16.27919%
1551	Circularization/ Distribution	342,217.00	1,759,958.44	2,102,175.44	0.00	2,102,175.44	16.27919%
1601	Magazine Production	405,366.00	2,084,728.88	2,490,094.88	0.00	2,490,094.88	16.27919%
1611	Magazine Div Publisher	37,244.00	190,523.50	227,767.50	(1,016.68)	228,784.18	16.27919%
1621	Administrative Accounts	196,316.00	1,101,150.32	1,297,466.32	0.00	1,297,466.32	15.13072%
		1,225,520.00	6,404,428.40	7,629,948.40	(1,720.13)	7,631,668.53	
DIRECT EXPENSES:							
1521	Editorial		0.00	0.00		0.00	
1540	Circulation Service Dir		272,460.66	272,460.66	0.00	272,460.66	
1561	Customer Service	0.00	52,764.76	52,764.76	0.00	52,764.76	
1570	Program Planning		11,559.47	11,559.47	0.00	11,559.47	
1581	Advertising Sales Administration	942,487.60		942,487.60	(8,879.93)	951,367.53	
1591	Advertising Sales Promo/Research	126,733.96		126,733.96	0.00	126,733.96	
TOTAL DIRECT EXPENSES		1,069,221.56	336,784.89	1,406,006.45	(8,879.93)	1,414,886.38	
TOTAL EXPENSES		2,294,741.56	6,741,213.29	9,035,954.85	(10,600.06)	9,046,554.91	
NET GAIN (LOSS)		(1,677,448.78)	588,819.69	(1,088,629.09)	10,600.06	(1,099,229.15)	

BOY SCOUTS OF AMERICA
 Scouting Magazine
 22-1576300
 IRS FORM 990-T
 12/31/2019

EXHIBIT 3

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
REVENUES:						
1622 Earned Subscriptions		1,193,317.04	1,193,317.04		1,193,317.04	
1622 Advertising Sales	436,665.58		436,665.58		436,665.58	
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	
TOTAL SALES	436,665.58	1,193,317.04	1,629,982.62	0.00	1,629,982.62	
ALLOCATED EXPENSES:						
1532 Magazine Design/Photo	40,765.00	141,301.08	182,066.08	0.00	182,066.08	22.390%
1552 Distribution / Circulation Expe	182,276.00	631,819.49	814,095.49	0.00	814,095.49	22.390%
1602 Magazine Production	194,226.00	673,243.73	867,469.73	0.00	867,469.73	22.390%
1612 Publishing Administration	17,098.00	58,936.52	76,034.52	(338.90)	76,373.42	22.390%
1622 Scouting Administration	128,897.00	446,795.70	575,692.70	0.00	575,692.70	22.390%
	563,262.00	1,952,096.52	2,515,358.52	(338.90)	2,515,697.42	
DIRECT EXPENSES:						
1522 Scouting Magazine Editor		291,249.50	291,249.50	(235.52)	291,485.02	
1562 Customer Service	0.00	15,906.85	15,906.85	0.00	15,906.85	
1582 Advertising Sales Admin	320,661.72		320,661.72	(2,959.99)	323,621.71	
1592 Advertising Sales Promo/Res	51,862.77		51,862.77	0.00	51,862.77	
	372,524.49	307,156.35	679,680.84	(3,195.51)	682,876.35	
TOTAL EXPENSES	935,786.49	2,259,252.87	3,195,039.36	(3,534.41)	3,198,573.77	
NET GAIN (LOSS)	(499,120.91)	(1,065,935.83)	(1,565,056.74)	3,534.41	(1,568,591.15)	

Boy Scouts of America

22-1576300

Net Operating Loss Deduction Amount Available for Future Years

2018 Form 990-T, Page 2, Line 35

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	Total Pre 2018 NOL Used
1999	2019					(236,052)	(299,100)				(535,152)
2000	2020										
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)	
TOTALS		0	1,018	9,510	(432,812)	(643,879)	-	(95,253)	(4,273,305)	(283,454)	(746,473)

BOY SCOUTS OF AMERICA
22-1576300
FORM 990-T, PAGE 1, PART I
PHILMONT SCOUT RANCH - CATTLE DEPARTMENT
STATEMENT OF INCOME AND EXPENSE
12/31/19

INCOME:

Cattle Sales - Gross	\$93,245
Cattle Births	3,080
Cattle Growth	<u>0</u>
Total	96,325

Less: Inventory Value of Cattle Sales and Deaths (22,902)

TOTAL INCOME 73,423

EXPENSES:**Administrative:**

Salaries and Wages	0
Employee Benefits	0
Dues and Subscriptions	445
Travel	1,292
Miscellaneous	345
Equipment Rental	510
Program Supplies	32,039
Maintenance and Repairs	22,091
Feed	<u>7,522</u>

Total 64,244

General Expense:

Management Service	60,350
Insurance	6,451
Taxes	<u>37,631</u>

Total 104,432

Depreciation 0

TOTAL EXPENSES 168,676

NET INCOME (LOSS) (\$95,253)

BOY SCOUTS OF AMERICA
22-1576300
2019 FORM 990-T, PART I, Line 5
Income (loss) from partnerships

Exhibit 6

EIN	Name	2019 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
06-1839300	Karpreilly Capital Partners LP	(24,741)	0	0	0
26-2474514	BSA Commingled Endowment Fund LP	(40,124)	155,033	(58,172)	(717)
27-1628714	Thoma Bravo Fund IX AIV LP	0	0	0	0
27-3569303	GTCR Fund X/B LP	2,912	1,538	0	0
04-6927789	State Street US Total Market Index Securities Lending CTF	46	0	0	0
27-6455179	STATE STREET GLOBAL REAL ESTATE NON-LENDING	292	0	0	0
32-6039647	State Street MSCI ACWI EX USA Index	55	0	0	0
45-3129016	Thoma Bravo Fund X, LP	3,005	0	0	(295)
45-5445594	Karpreilly Capital Partners II	(190,238)	0	0	0
46-2874903	GTCR Fund XI/B LP	(85,978)	0	0	(3,994)
57-6218917	Compass Diversified Holdings	7,133	0	0	0
80-0853861	Adreessen Horowitz Fund III (AIV), LP	(1,999)	0	0	0
82-1144453	Invesco Real Estate Value-Add Fund V	0	650,182	(171,973)	0
84-1939008	Great Hill Equity Partners VII, LP	(3,845)	0	0	0
98-1466568	Genstar Capital Partners IX HV, LP	-	-	0	0
	Totals	(333,483)	806,753	(230,145)	(5,006)

BOY SCOUTS OF AMERICA
22-1576300
2019 Form 990-T, Page 1 Line 12

Exhibit 7

Name	2019 income recorded	2% return benefit limit	FMV of sponsorship benefits	UBI	QSP	Cost to BSA
Affinity Ehealth	10,000	200	2,900	2,900	7,100	-
Bridgford Foods	9,000	180	2,950	2,950	6,050	-
Daisy	50,000	1,000	1,500	1,500	48,500	-
Ducks Unlimited	50,000	1,000	22,500	22,500	27,500	-
Jack's Links	167,000	3,340	74,900	74,900	92,100	-
Polaris	455,880	9,118	47,000	47,000	408,880	-
Staples	5,000	100	1,450	1,450	3,550	-
Trail's End	20,000	400	6,400	6,400	13,600	-
Vista	269,579	5,392	138,000	138,000	131,579	-
World's Finest Chocolate	5,000	100	1,500	1,500	3,500	-
Totals	<u>1,041,459</u>	<u>20,830</u>	<u>299,100</u>	<u>299,100</u>	<u>742,359</u>	<u>-</u>

BOY SCOUTS OF AMERICA
22-1576300
FORM 990-T, PAGE 3, SCHEDULE C
REAL PROPERTY RENTAL
STATEMENT OF INCOME AND EXPENSE
12/31/2019

	Spartan Event	GNCC Event	Dodd Event	Total
GROSS RENTAL	<u>80,339</u>	<u>41,354</u>	<u>26,245</u>	<u>147,938</u>
DIRECT OPERATING EXPENSE:				
MAINTENANCE AND REPAIRS	158,083	41,428	58,587	258,098
TOTAL	<u>158,083</u>	<u>41,428</u>	<u>58,587</u>	<u>258,098</u>
NET INCOME (LOSS)	<u><u>(\$77,744)</u></u>	<u><u>(\$74)</u></u>	<u><u>(\$32,342)</u></u>	<u><u>(\$110,160)</u></u>

BOY SCOUTS OF AMERICA
22-1576300
FORM 990-T, PAGE 1, PART I
OTHER SALES ACTIVITIES
STATEMENT OF INCOME AND EXPENSE
12/31/2019

	Reserve Collection Sales *	Florida Sea Base Jewelry Sales *	Northern Tier Jewelry Sales *	Ruby Welcome Center *	Philmont Jewelry Sales *	Total
GROSS SALES	33,050	7,111	1,116	210,682	75,450	327,409
COST OF GOODS SOLD	27,273	4,698	619	112,387	55,245	200,222
GROSS PROFIT	<u>5,777</u>	<u>2,413</u>	<u>497</u>	<u>98,295</u>	<u>20,205</u>	<u>127,187</u>
DIRECT OPERATING EXPENSES:						
SALARIES AND WAGES	0			68,191	36,664	104,855
EMPLOYEE BENEFITS	0			9,751		9,751
PAYROLL TAXES	0			1,031	2,805	3,836
SUPPLIES	8,035			7,705	2,722	18,462
TRAVEL	927					927
INDEPENDENT CONTRACTORS	78,000					78,000
OFFICE SUPPLIES	234			4,177		
MANAGEMENT SERVICES				0		0
MAINTENANCE AND REPAIRS				1,153		1,153
TAXES				1,172		1,172
TOTAL	<u>87,196</u>	<u>0</u>	<u>0</u>	<u>93,179</u>	<u>42,191</u>	<u>218,155</u>
NET INCOME (LOSS)	<u>(\$81,419)</u>	<u>\$2,413</u>	<u>\$497</u>	<u>\$5,116</u>	<u>(\$21,986)</u>	<u>(\$90,968)</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.

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

► Go to www.irs.gov/Form926 for instructions and the latest information.
 ► Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor BOY SCOUTS OF AMERICA	Identifying number (see instructions) 22-1576300
--	--

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? Yes No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
Waterland Private Equity Fund VI C.V.	FOREIGN

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) Incaco Holding B.V.	5a Identifying number, if any
--	-------------------------------

6 Address (including country) Prins Bernhardplein 200, 1097 JB Amsterdam, the Netherlands	5b Reference ID number (see instructions) INCA2018
---	--

7 Country code of country of incorporation or organization (see instructions) NL	
--	--

8 Foreign law characterization (see instructions) LIMITED PARTNERSHIP	
---	--

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		164451		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . . **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? **Yes** **No**
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? **Yes** **No**
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? **Yes** **No**
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

Supplemental Part III Information Required To Be Reported (see instructions)

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 0.224 % **(b)** After 0.21 %
- 17** Type of nonrecognition transaction (see instructions) ► **SECTION 351** _____
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
 - a** Gain recognition under section 904(f)(3) **Yes** **No**
 - b** Gain recognition under section 904(f)(5)(F) **Yes** **No**
 - c** Recapture under section 1503(d) **Yes** **No**
 - d** Exchange gain under section 987 **Yes** **No**
- 19** Did this transfer result from a change in entity classification? **Yes** **No**
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . **Yes** **No**
If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . . **Yes** **No**
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions **Yes** **No**

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2019

Attachment Sequence No. **118**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**
Information furnished for the foreign partnership's tax year beginning , 2019, and ending , 20

Name of person filing this return **BOY SCOUTS OF AMERICA** Filer's identification number **22-1576300**

Filer's address (if you aren't filing this form with your tax return) **1325 W WALNUT HILL LN IRVING, TX 75038-3008**
A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4
B Filer's tax year beginning **1/1**, 20 **19**, and ending **12/31**, 20 **19**

C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$ **0**

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name EIN
Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership **ORCHID ASIA VII, L.P. C/O ORCHID ASIA V GROUP MANAGEMENT, LIMITED RM 2901, 29/F, THE CENTER 99 QUEEN'S ROAD CENTRAL HK**
2(a) EIN (if any) **98-1376215**
2(b) Reference ID number (see instructions)
3 Country under whose laws organized

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity INVESTMENTS	8a Functional currency	8b Exchange rate (see instructions)
------------------------	-------------------------------	---	--	------------------------	-------------------------------------

H Provide the following information for the foreign partnership's tax year:
1 Name, address, and identification number of agent (if any) in the United States
2 Check if the foreign partnership must file: Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: **OGDEN, UT**
3 Name and address of foreign partnership's agent in country of organization, if any **C/O ORCHID ASIA V GROUP MANAGEMENT, LTD; RM 2901; 29/F, THE CENTER; 99 QUEEN'S RD CENTRAL; HK**
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$
- 6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
- 7 Were any special allocations made by the foreign partnership? Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions **NONE**
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ **LIMITED PARTNERSHIP**
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
- 11 Does this partnership meet **both** of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," **don't** complete Schedules L, M-1, and M-2. Yes No

- 12a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) -----
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI -----
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI -----
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership -----
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.

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 general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			Firm's address
Firm's address	Phone no.			

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest
- b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19
	20 Other deductions (attach statement)			20
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

Schedule K Partners' Distributive Share Items

				Total amount
Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) Type ▶			11	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) Type ▶			13d	

Schedule K Partners' Distributive Share Items <i>(continued)</i>		Total amount		
Self-Employment	14a Net earnings (loss) from self-employment	14a		
	b Gross farming or fishing income	14b		
	c Gross nonfarm income	14c		
Credits	15a Low-income housing credit (section 42(j)(5))	15a		
	b Low-income housing credit (other)	15b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c		
	d Other rental real estate credits (see instructions) Type ▶	15d		
	e Other rental credits (see instructions) Type ▶	15e		
	f Other credits (see instructions) Type ▶	15f		
Foreign Transactions	16a Name of country or U.S. possession ▶			
	b Gross income from all sources	16b		
	c Gross income sourced at partner level	16c		
	Foreign gross income sourced at partnership level			
	d Reserved for future use ▶		e Foreign branch category ▶	16e
	f Passive category ▶	g General category ▶	h Other (attach statement) ▶	16h
	Deductions allocated and apportioned at partner level			
	i Interest expense ▶	j Other ▶		16j
	Deductions allocated and apportioned at partnership level to foreign source income			
	k Reserved for future use ▶	l Foreign branch category ▶		16l
	m Passive category ▶	n General category ▶	o Other (attach statement) ▶	16o
	p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			16p
	q Reduction in taxes available for credit (attach statement)			16q
r Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a		
	b Adjusted gain or loss	17b		
	c Depletion (other than oil and gas)	17c		
	d Oil, gas, and geothermal properties—gross income	17d		
	e Oil, gas, and geothermal properties—deductions	17e		
	f Other AMT items (attach statement)	17f		
Other Information	18a Tax-exempt interest income	18a		
	b Other tax-exempt income	18b		
	c Nondeductible expenses	18c		
	19a Distributions of cash and marketable securities	19a		
	b Distributions of other property	19b		
	20a Investment income	20a		
	b Investment expenses	20b		
c Other items and amounts (attach statement)				

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.") (continued)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16p not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____			
b Travel and entertainment \$ _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$ _____	
b Property			
3 Net income (loss) per books			
4 Other increases (itemize): \$ _____		8 Add lines 6 and 7	
		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.) .				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received . . .				
5 Rents, royalties, and license fees received				
6 Distributions received . . .				
7 Interest received				
8 Other				
9 Add lines 1 through 8 . . .				
10 Purchases of inventory . . .				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.) .				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18 . .				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor BOY SCOUTS OF AMERICA		Filer's identifying number 22-1576300
Name of foreign partnership ORCHID ASIA VII, L.P.	EIN (if any) 98-1376215	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions **Yes** **No**
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? **Yes** **No**
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? **Yes** **No**

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	VARIOUS 20		456167				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			456167				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **0.0591%** (b) After the transfer **.17%**

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? **Yes** **No**