

Form **8453-TE****Tax Exempt Entity Declaration and Signature
for Electronic Filing**

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue ServiceFor calendar year 2021, or tax year beginning _____, 2021, and ending _____, 20_____
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
► Go to www.irs.gov/Form8453TE for the latest information.

Name of filer

EIN or SSN

BOY SCOUTS OF AMERICA

22-1576300

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a 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, 7b, 8b, 9b, or 10b, 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 V, 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
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ 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.
- b ☐ 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 entity or ☐ I am the person subject to tax with respect to (name of entity) BOY SCOUTS OF AMERICA, (EIN) 22-1576300, and that I have examined a copy of the 2021 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**

Signature of officer or person subject to tax

Date

Michael A Ashline, Chief Financial Officer
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-TE 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 entity 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.

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

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Travis L. Patton		11/14/2022		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

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 31574T

Form **8453-TE** (2021)

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

OMB No. 1545-0047

2021

For calendar year 2021 or other tax year beginning _____, 2021, and ending _____, 20____

Department of the Treasury
Internal Revenue Service▶ 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 OnlyA ☐ Check box if
address changed.Print
or
TypeName 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, TX 75038-3008

D Employer identification number

22-1576300E Group exemption number
(see instructions)**1761**F ☐ Check if
an amended return.

B Exempt under section:

☒ 501(c)(3)☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a) ☐ 529AC Book value of all assets at end of year **2,080,882,975**G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trustH Check if filing only to ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐J Enter the number of attached Schedules A (Form 990-T) **7**K 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 ▶L The books are in care of **STEPHANIE PHILLIPS, CONTROLLER 1325 WEST WALNUT HILL LANE** Telephone number **(972) 580-2300****Part I Total Unrelated Business Taxable Income**

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	604,165
2	Reserved	2	
3	Add lines 1 and 2	3	604,165
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	604,165
6	Deduction for net operating loss. See instructions	6	604,165
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	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0
2	Trusts taxable at trust rates. 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	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	

For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2021)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	
b	Other credits (see instructions)	1b	
c	General business credit. Attach Form 3800 (see instructions)	1c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d	
e	Total credits. Add lines 1a through 1d	1e	
2	Subtract line 1e from Part II, line 7	2	
3	Other amounts due. 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)	3	
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	
6a	Payments: A 2020 overpayment credited to 2021	6a	
b	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	6g	
7	Total payments. Add lines 6a through 6g	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2022 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

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

1	At any time during the 2021 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	Yes	No
2	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
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ 33,805,755 . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	Statement #26	\$	
		\$	
		\$	
		\$	
6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a 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 6b. Also, provide any other additional information. See instructions.

Statement #24

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 **Michael R. Abbin** Date **11/14/2022** Title **CFO**

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

Paid Preparer Use Only

Print/Type preparer's name **Travis L. Patton** Preparer's signature **[Signature]** Date **11/14/22** Check ☐ 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** Phone no. **202-414-1000**

Washington DC 20001

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

OMB No. 1545-0047

► 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 File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	BOY SCOUTS OF AMERICA	22-1576300
	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)

0	7
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Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	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
Form 990-T (corporation)	07		

• 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 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year 20 21 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-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-TE and Form 8879-TE for payment instructions.



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

Notice	CP211A
Tax period	December 31, 2021
Notice date	May 23, 2022
Employer ID number	22-1576300
To contact us	Phone 877-829-5500
Page 1 of 1	

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



056188

Important information about your December 31, 2021, Form 990T

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

We approved the Form 8868 for your
December 31, 2021, Form 990T.
Your new due date is November 15, 2022.

What you need to do

File your December 31, 2021, Form 990T by November 15, 2022.

Visit www.irs.gov/charities to learn about approved e-file providers, the types of returns you can file electronically, and whether you're required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

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

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

▶ 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

A Name of the organization

BOY SCOUTS OF AMERICA

B Employer identification number

22-1576300

C Unrelated business activity code (see instructions) ▶ 511120

D Sequence: 1 of 7

E Describe the unrelated trade or business ▶ Advertising Revenues

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 (Part III, line 8)			2			
3	Gross profit. Subtract line 2 from line 1c			3			
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions			4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions			4b			
c	Capital loss deduction for trusts			4c			
5	Income (loss) from a partnership or an S corporation (attach statement)			5			
6	Rent income (Part IV)			6			
7	Unrelated debt-financed income (Part V)			7			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)			8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			9			
10	Exploited exempt activity income (Part VIII)			10			
11	Advertising income (Part IX)			11	577,532	127,906	449,626
12	Other income (see instructions; attach statement)			12			
13	Total. Combine lines 3 through 12			13	577,532	127,906	449,626

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

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	449,626
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	449,626

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

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	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. 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 ☐ _____

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)				
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 8, 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)

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 ☒ **STM J1 CONSOLDTD PERIOD-EX1****B** ☐**C** ☐**D** ☐

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

2 Gross advertising income

A**B****C****D**

577,532

a Add columns A through D. Enter here and on Part I, line 11, column (A)

577,532

3 Direct advertising costs by periodical

127,906

a Add columns A through D. Enter here and on Part I, line 11, column (B)

127,906

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

449,626

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)

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

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

► 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

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

E 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 <u>152,311</u>			
b	Less returns and allowances <u>c Balance</u> ►	1c	152,311	
2	Cost of goods sold (Part III, line 8)	2	16,975	
3	Gross profit. Subtract line 2 from line 1c	3	135,336	135,336
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	135,336	135,336

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) <u>Statement #9</u>	14	178,830
15	Total deductions. Add lines 1 through 14	15	178,830
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	(43,494)
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	(43,494)

For Paperwork Reduction Act Notice, see Instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods SoldEnter method of inventory valuation **Lower of Cost or Market**

1	Inventory at beginning of year	1	6,080
2	Purchases	2	31,836
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	37,916
7	Inventory at end of year	7	20,941
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	16,975
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	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 ☐ _____

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)**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.

2 Gross advertising income

A**B****C****D**

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)

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

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

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

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

E Describe the unrelated trade or business **PARTNERSHIP INVESTMENT INCOME (UBI Code 901101)**

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 (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		4a 221,597		221,597
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement) Statement #17		5 (51,985)		(51,985)
6 Rent income (Part IV)		6 (210,347)		(210,347)
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 (40,735)		(40,735)

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)		14	
15 Total deductions. Add lines 1 through 14		15	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	(40,735)
17 Deduction for net operating loss. See instructions		17	
18 Unrelated business taxable income. Subtract line 17 from line 16		18	(40,735)

For Paperwork Reduction Act Notice, see Instructions.

Schedule A (Form 990-T) 2021

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	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. 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), Address: 1325 West Walnut Hill Lane Irving TX 75038

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)	(210,347)			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	(210,347)			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	(210,347)			
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)**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.

2 Gross advertising income**A****B****C****D****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)**

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

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

► 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

A Name of the organization

BOY SCOUTS OF AMERICA

B Employer identification number

22-1576300

C Unrelated business activity code (see instructions) ► 722210

D Sequence: 4 of 7

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <u>95,472</u>			
b	Less returns and allowances <u> </u> c Balance ►	1c 95,472		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3 95,472		95,472
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13 95,472		95,472

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	56,045
3	Repairs and maintenance	3	8,778
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	201
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	33,141
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) Statement #9	14	201,370
15	Total deductions. Add lines 1 through 14	15	299,535
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	(204,063)
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	(204,063)

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods SoldEnter method of inventory valuation **Lower of Cost or Market**

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	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. 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 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	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 ☐ _____

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)**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.

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)**

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

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

▶ 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

A Name of the organization

BOY SCOUTS OF AMERICA

B Employer identification number

22-1576300

C Unrelated business activity code (see instructions) ▶ 531190

D Sequence: 5 of 7

E 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 (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6	53,206	132
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	53,206	132
				53,074

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

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	53,074
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	53,074

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

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	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. 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)	53,206			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	53,206			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	53,206			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	132			
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	132			

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)**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.

- 2**
- Gross advertising income

A	B	C	D

- 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)**

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

Department of the Treasury
Internal Revenue Service

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

▶ 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).

OMB No. 1545-0047

2021

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

A Name of the organization

BOY SCOUTS OF AMERICA

B Employer identification number

22-1576300

C Unrelated business activity code (see instructions) ▶ 453000

D Sequence: 6 of 7

E 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 521,066			
b	Less returns and allowances			
c	Balance ▶	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		221,078
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	221,078	221,078

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

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	95,000
3	Repairs and maintenance	3	7,249
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	340
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	18,407
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) Statement #9	14	35,617
15	Total deductions. Add lines 1 through 14	15	156,613
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	64,465
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	64,465

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods SoldEnter method of inventory valuation **Lower of Cost or Market**

1	Inventory at beginning of year	1	335,778
2	Purchases	2	176,598
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	512,376
7	Inventory at end of year	7	212,388
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	299,988
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	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)

	A	B	C	D
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

	A	B	C	D
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)

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.

2 Gross advertising income**A****B****C****D****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)**

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

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

▶ 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

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

E 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 (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement) Statement #7	12	37,000	37,000
13	Total. Combine lines 3 through 12	13	37,000	37,000

Part II Deductions Not Taken Elsewhere		See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	8b
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	37,000
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	37,000

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

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	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. 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 ☐

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)				
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 ☐

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)**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.

2 Gross advertising income

A	B	C	D

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)**

**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

2021

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 - 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)
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	1,440			1,440
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 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 1,440

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)
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	164,826			164,826
11 Enter gain from Form 4797, line 7 or 9				11 55,331
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				15 220,157

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	1,440
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	220,157
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	221,597

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) 2021

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

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2021

Attachment
Sequence No. **27**

Name(s) shown on return **BOY SCOUTS OF AMERICA** Identifying number **22-1576300**

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions. **1**

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)
	FLOW THROUGH FROM PARTNERSHIPS		VARIOUS	55,331			55,331

- 3** Gain, if any, from Form 4684, line 39 **3**
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**
- 6** Gain, if any, from line 32, from other than casualty or theft **6**
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows **7 55,331**

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 **8**
- 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 **9**

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 **11 ()**
- 12** Gain, if any, from line 7 or amount from line 8, if applicable **12**
- 13** Gain, if any, from line 31 **13**
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a **14**
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16**
- 17** Combine lines 10 through 16 **17**
- 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.
- a** 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 **18a**
- 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 **18b**

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2021)

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

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.

2021
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

(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 Column (e) 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	VARIOUS	VARIOUS	1,440				1,440
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) ►			1,440				1,440

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.

Notes: 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 Column (e) 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	VARIOUS	VARIOUS	164,826				164,826
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) ►				164,826				164,826

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**2021 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:

Form 990-T Part IV, Line 1

Canada

Virgin Islands

Puerto Rico

Form 990, Part VI, Section C, line 17

PG02

Statement #017

States where a copy of this Form 990
is required to be filed:

Alabama
Arkansas
Arizona
California
Connecticut
Florida
Georgia
Illinois
Indiana
Kentucky
Massachusetts
Maryland
Minnesota
Mississippi
New Hampshire
New Jersey
New Mexico
New York
Oklahoma
Oregon
Pennsylvania
Rhode Island
South Carolina
Tennessee
Utah
Virginia
Washington
Wisconsin
West Virginia
Puerto Rico

Federal Supporting Statements**2021 PG01**

Name(s) as shown on return

Tax ID Number

BOY SCOUTS OF AMERICA

22-1576300

990-T Schedule A Part IX - Advertising Income Statement J1
Income from Periodicals Reported on a Consolidated Basis

Form 990-T Schedule A: Advertising Revenues

Part IX Column: A

Name of Periodical	Gross Ad. Income	Direct Ad. Costs	Circulation Income	Readership Costs
CONSOLDTD PERIOD-EX1	<u>577,532</u>	<u>127,906</u>	<u> </u>	<u> </u>
Total	<u>577,532</u>	<u>127,906</u>	<u> </u>	<u> </u>
ad. Gain (loss)				<u>449,626</u>
Excess readership costs (zero if ad. loss)				<u> </u>
Excess readership costs allowed (zero if ad. loss)				<u> </u>

990-T Schedule A Part II - Line 14
Other Deductions**PG01**
Statement #9

Form 990-T Schedule A: CATTLE SALES

Description	Amount
MISCELLANEOUS	260
PROGRAM SUPPLIES	42,911
FEED	33,970
MANAGEMENT SERVICE	56,696
INSURANCE	3,942
TAXES	<u>41,051</u>
Total	<u>178,830</u>

Federal Supporting Statements**2021 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: FOOD AND BEVERAGE SALES**

Description	Amount
IT	5,470
Operations	142,271
Office Expense	9,049
Travel	8,516
Outside Services	36,064
Total	201,370

990-T Schedule A Part II - Line 14
Other Deductions**PG01**
Statement #9**Form 990-T Schedule A: RETAIL SALES**

Description	Amount
SUPPLIES AND OPERATING EXPENSES	16,116
TRAVEL	88
INFORMATION TECHNOLOGY	15,052
OFFICE SUPPLIES AND INSURANCE	2,474
Allocated Depreciation	1,887
Total	35,617

990-T Part I - Line 12
Other Income**PG01**
Statement #7

Description	Amount
SPONSORSHIP INCOME	\$37,000
Total	\$ 37,000

Federal Supporting Statements

2021 PG01

Name(s) as shown on return

Tax ID Number

BOY SCOUTS OF AMERICA

22-1576300

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

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	84
TAXES	48
Total	132

Form 990-T Part IV - Line 5 Post-2017 NOL Carryovers

PG01
Statement #26

Available Post-2017
NOL Carryover

Business Activity Code

511120 Advertising Revenues	4,273,305
900099 CATTLE SALES	174,525
900099 PARTNERSHIP INVESTMENT INCOME (UBI Code 901101)	684,614
722210 FOOD AND BEVERAGE SALES	211,493
531190 REAL ESTATE RENT	283,454
453000 RETAIL SALES	690,520
900099 SPONSORSHIP	

990-T Schedule A Part II - Line 5 Income (loss) from Partnerships and S corporations

PG01
Statement #17

Form 990-T Schedule A: PARTNERSHIP INVESTMENT INCOME (UBI Code 901101)

Name of partnership or s corporation	Share of Gross Income	Share of Deductions	Income (Loss)
BSA COMMINGLED ENDOWMENT FUND LP 26-2474514	(50,880)	1,105	(51,985)
Total	(50,880)	1,105	(51,985)
Income or (loss)			(51,985)

BOY SCOUTS OF AMERICA
22-1576300
2021 FORM 990-T, SCHEDULE J, PART I
Consolidated Periodicals
12/31/21

	Scout Life	Scouting	Total
Advertising Sales (See Exhibits 2 and 3)	417,082	160,450	577,532
Less: Intracompany Advertising Sales	0	0	0
	0	0	0
Net Advertising Sales	417,082	160,450	577,532
Advertising Expenses	111,711	16,195	127,906
Less: Cost on Intracompany Sales	0	0	0
Net Advertising Expenses	111,711	16,195	127,906
NET GAIN (LOSS)	305,371	144,255	449,626

BOY SCOUTS OF AMERICA
Scout Life Magazine
22-1576300
IRS FORM 990-T
12/31/21

EXHIBIT 2

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
REVENUES:							
1570	Other Revenues		32,813.61	32,813.61		32,813.61	
1621	Subscriptions		3,909,835.28	3,909,835.28		3,909,835.28	
1621	Single Copy Sales		32,154.55	32,154.55		32,154.55	
1621	Advertising Sales	417,082.37		417,082.37		417,082.37	
1510	Other Revenue		256.58	256.58		256.58	
	TOTAL REVENUES	417,082.37	3,975,060.02	4,392,142.39	0.00	4,392,142.39	
ALLOCATED EXPENSES:							
1510	Boy's Life Editorial	33,093.11	992,792.04	1,025,885.15	0.00	1,025,885.15	3.22581%
1631	Design/Photo	9,316.05	279,481.28	288,797.33	0.00	288,797.33	3.22581%
1651	Circularization/ Distribution	28,682.58	857,476.41	886,058.99	0.00	886,058.99	3.22581%
1601	Magazine Production	18,475.02	554,249.93	572,724.95	0.00	572,724.95	3.22581%
1611	Magazine Div Publisher	5,577.62	167,328.41	172,906.03	0.00	172,906.03	3.22581%
1621	Administrative Accounts	15,914.43	477,432.51	493,346.94	0.00	493,346.94	3.22581%
		110,958.81	3,328,760.58	3,439,719.39	0.00	3,439,719.39	
DIRECT EXPENSES:							
1521	Editorial		0.00	0.00		0.00	
1540	Circulation Service Dir		81,173.95	81,173.95	0.00	81,173.95	
1561	Customer Service	0.00	255,995.72	255,995.72	0.00	255,995.72	
1570	Program Planning		0.00	0.00	0.00	0.00	
1691	Advertising Sales Administration	674.63		674.63	0.00	674.63	
1691	Advertising Sales Promo/Research	77.74		77.74	0.00	77.74	
	TOTAL DIRECT EXPENSES	752.37	337,169.67	337,922.04	0.00	337,922.04	
	TOTAL EXPENSES	111,711.18	3,665,930.25	3,777,641.43	0.00	3,777,641.43	
	NET GAIN (LOSS)	305,371.19	309,129.77	614,500.96	0.00	614,500.96	

BOY SCOUTS OF AMERICA
Scouting Magazine
22-1576300
IRS FORM 990-T
12/31/2021

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		839,225.40	839,225.40		839,225.40	
1622 Advertising Sales	160,450.00		160,450.00		160,450.00	
TOTAL SALES	160,450.00	839,225.40	999,675.40	0.00	999,675.40	
ALLOCATED EXPENSES:						
1532 Magazine Design/Photo	2,250.88	95,613.31	97,864.19	0.00	97,864.19	2.300%
1552 Distribution / Circulation Expense	6,961.52	295,713.32	302,674.84	0.00	302,674.84	2.300%
1602 Magazine Production	148.22	6,296.08	6,444.30	0.00	6,444.30	2.300%
1612 Publishing Administration	1,325.61	56,309.73	57,635.34	0.00	57,635.34	2.300%
1622 Scouting Administration	5,314.55	225,752.97	231,067.52	0.00	231,067.52	2.300%
	16,000.78	679,685.41	695,686.19	0.00	695,686.19	
DIRECT EXPENSES:						
1522 Scouting Magazine Editor		203,759.99	203,759.99	0.00	203,759.99	
1562 Customer Service		75,721.45	75,721.45	0.00	75,721.45	
1582 Advertising Sales Admin	160.66		160.66	0.00	160.66	
1592 Advertising Sales Promo/Res	33.32		33.32	0.00	33.32	
	193.98	279,481.44	279,675.42	0.00	279,675.42	
TOTAL EXPENSES	16,194.76	959,166.85	975,361.61	0.00	975,361.61	
NET GAIN (LOSS)	144,255.24	(119,941.45)	24,313.79	0.00	24,313.79	

Boy Scouts of America

22-1576300

Net Operating Loss Deduction Amount Available for Future Years

2021 Form 990-T, Page 1

Year	Loss	Year Loss Expires	30% Contribution Carryforward	50% Contribution Carryforward	60% Contribution Carryforward	100% Contribution Carryforward	Net Sales	Investment Income	Sponsorship Revenue	Cattle Sales	Advertising Income	Real Estate Rental	Food & Beverage Sales
2002	1,659,844	2022											
2003	1,595,685	2023											
2004	2,109,869	2024											
2005	1,510,529	2025											
2006	1,694,011	2026											
2007	2,961,950	2027											
2008	2,527,010	2028											
2009	2,416,214	2029											
2010	1,653,152	2030											
2011	2,677,541	2031											
2012	3,125,794	2032											
2013	3,167,483	2033											
2014	1,772,279	2034	187	3,450									
2015	1,491,967	2035		998									
2016	1,638,038	2036	28	168									
2017	1,804,389	2037	803	4,894									
2018	3,255,753						(341,844)	(643,879)	183,500	18,878	(2,096,736)	(173,294)	
2019	2,472,950						(90,968)	236,052	299,100	(95,253)	(2,176,569)	(110,160)	
2020	298,006				12		(257,708)	161,635	97,767	(32,868)	3,811	52,125	(7,430)
2021	291,202				160	3	64,465	(40,735)	37,000	(43,494)	449,626	53,074	(204,063)
TOTALS	40,123,666		1,018	9,510	172	3	(690,520)	(684,614)	-	(171,615)	(4,273,305)	(283,454)	(211,493)

BOY SCOUTS OF AMERICA
22-1576300
SCHEDULE A FORM 990-T
PHILMONT SCOUT RANCH - CATTLE DEPARTMENT
STATEMENT OF INCOME AND EXPENSE
12/31/21

INCOME:

Cattle Sales - Gross	\$149,401
Cattle Births	2,580
Cattle Growth	330

Total	152,311
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Less: Inventory Value of Cattle Sales and Deaths	16,976
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TOTAL INCOME	135,336
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EXPENSES:**Administrative:**

Salaries and Wages	0
Employee Benefits	0
Dues and Subscriptions	260
Travel	0
Miscellaneous	0
Equipment Rental	0
Program Supplies	42,911
Maintenance and Repairs	0
Feed	33,970

Total	77,141
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General Expense:

Management Service	56,696
Insurance	3,942
Taxes	41,051

Total	101,689
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Depreciation	0
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TOTAL EXPENSES	178,830
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NET INCOME (LOSS)	(\$43,494)
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BOY SCOUTS OF AMERICA
22-1576300
2021 SCHEDULE A FORM 990-T
Income (loss) from partnership

Exhibit 6

EIN	Name	2021 Income (expense)		
		Form 990-T Line 5	Form 990-T Line 4a and Schedule D	Form 990-T Rent Income Line 6
26-2474514	BSA Commingled Endowment Fund LP	(51,985)	221,597	(210,347)
	Totals	(51,985)	221,597	(210,347)

Boy Scouts of America
22-1576300
Schedule A Form 990-T
Sponsorships
12/31/2021

Exhibit 7

Name	Total donated in 2021	2% return benefit limit	FMV of sponsor- ship benefits	UBI	QSP	Cost to BSA
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	1,500	30	1,500	1,500	-	-
Diamond Brand	1,500	30	1,500	1,500	-	-
GNCC	25,000	500	25,000	25,000	-	-
Hartsook	1,500	30	1,500	1,500	-	-
Jitasa	1,500	30	1,500	1,500	-	-
United Healthcare	1,500	30	1,500	1,500	-	-
Waterford Press	1,500	30	1,500	1,500	-	-
	527,000	10,540	37,000	37,000	490,000	-

BOY SCOUTS OF AMERICA
22-1576300
SCHEDULE A FORM 990-T
REAL PROPERTY RENTAL
STATEMENT OF INCOME AND EXPENSE
12/31/2021

GROSS RENTAL	<u>53,206</u>
DIRECT OPERATING EXPENSE:	
IT AND OFFICE EXPENSES	84
TAXES	48
TOTAL	<u>132</u>
NET INCOME (LOSS)	<u><u>\$53,074</u></u>

BOY SCOUTS OF AMERICA
22-1576300
Schedule A Form 990-T
OTHER SALES ACTIVITIES
STATEMENT OF INCOME AND EXPENSE
12/31/2021

	Florida Sea Base Jewelry Sales *	Northern Tier Jewelry Sales *	Ruby Welcome Center *	Philmont Misc. Sales *	Total
GROSS SALES	14,023	1,640	497,585	7,818	521,066
COST OF GOODS SOLD	7,220	873	275,315	16,580	299,988
GROSS PROFIT	<u>6,803</u>	<u>767</u>	<u>222,270</u>	<u>(8,762)</u>	<u>221,078</u>
DIRECT OPERATING EXPENSES:					
SALARIES AND WAGES			90,561	4,439	95,000
EMPLOYEE BENEFITS			18,407		18,407
PAYROLL TAXES				340	340
SUPPLIES AND OPERATING EXPENSES			11,786	4,330	16,116
TRAVEL			88		88
INDEPENDENT CONTRACTORS					0
INFORMATION TECHNOLOGY			15,052		15,052
OFFICE SUPPLIES AND INSURANCE			2,474		2,474
MANAGEMENT SERVICES					0
MAINTENANCE AND REPAIRS			7,249		7,249
DEPRECIATION			1,887		1,887
TAXES					0
TOTAL	<u>0</u>	<u>0</u>	<u>147,504</u>	<u>9,109</u>	<u>156,613</u>
NET INCOME (LOSS)	<u>\$6,803</u>	<u>\$767</u>	<u>\$74,766</u>	<u>(\$17,871)</u>	<u>\$64,465</u>

* Sales of jewelry at high adventure bases includes items that are not related to the Scouting program.