

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2008 calendar year, or tax year beginning** 01/01, 2008, and ending 12/31, 20 08

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>BOY SCOUTS OF AMERICA</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1325 West Walnut Hill Lane</b> City or town, state or country, and ZIP + 4 <b>Irving, TX 75038-3008</b>	<b>D</b> Employer identification number <b>22 1576300</b>
		<b>E</b> Telephone number ( <b>972</b> ) <b>580-2000</b>
		<b>G</b> Gross receipts \$ <b>659,960,661</b>
		<b>F</b> Name and address of principal officer: <b>James J Terry Jr</b> <b>1325 West Walnut Hill Lane, Irving, TX 75038-3008</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) ( <b>3</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>J</b> Website: ▶ <b>www.Scouting.org</b>		<b>H(c)</b> Group exemption number ▶ <b>1761</b>
<b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1910</b> <b>M</b> State of legal domicile: <b>TX</b>

**Part I Summary**

<b>1</b> Briefly describe the organization's mission or most significant activities: <u>See Statement 1</u>			
<b>Activities &amp; Governance</b>	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>69</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>68</b>
	<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	<b>3,592</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>1,132,421</b>
	<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)	<b>7a</b>	<b>-2,266,351</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>-2,527,010</b>
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>46,615,360</b>	<b>45,243,593</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>67,544,584</b>	<b>70,264,403</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>42,260,644</b>	<b>9,383,177</b>
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>26,894,142</b>	<b>25,631,033</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>1,748,142</b>	<b>1,202,865</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>59,940,582</b>	<b>67,247,365</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>108,569</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>588,525</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	<b>93,378,053</b>	<b>101,866,273</b>
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>155,066,777</b>	<b>170,425,072</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>28,247,953</b>	<b>-19,902,866</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>868,591,890</b>	<b>662,245,769</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>181,511,464</b>	<b>161,593,386</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: James Terry, Asst Chief Scout Executive/CFO Date: \_\_\_\_\_

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed  Preparer's identifying number (see instructions): \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_

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

**Part III Statement of Program Service Accomplishments** (see instructions)

**1** Briefly describe the organization's mission:  
**See Statement 2**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**See Statement 3**

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

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

**4d** Other program services. (Describe in Schedule O.)  
(Expenses \$ **55,894,979** including grants of \$ **167,428** ) (Revenue \$ **33,167,860** )

**4e Total program service expenses** ▶ \$ **152,073,693** (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b> Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the U.S.?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>17</b> Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>18</b> Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>20</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>21</b> Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>22</b> Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Checklist of Required Schedules** *(continued)*

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	✓	
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	✓	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		✓
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		✓
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		✓
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	✓	
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	✓	
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	✓	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		✓
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable . . . . .		
	<b>1a</b> 581		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	✓	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		
	<b>2a</b> 3592		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> this return. (see instructions)	✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	✓	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i> . . . . .	✓	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	✓	
<b>b</b>	If "Yes," enter the name of the foreign country: <b>BF, FR, CA</b> . . . . . See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		✓
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible? . . . . .		✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? . . . . .		✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	✓	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
	<b>7d</b> 1		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		✓
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		✓
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		✓
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . .		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. . . . .		

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
<b>1a</b>	Enter the number of voting members of the governing body . . . . .		
<b>1b</b>	Enter the number of voting members that are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		<input checked="" type="checkbox"/>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .	<input checked="" type="checkbox"/>	
<b>6</b>	Does the organization have members or stockholders? . . . . .		<input checked="" type="checkbox"/>
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		<input checked="" type="checkbox"/>
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>9a</b>	Does the organization have local chapters, branches, or affiliates? . . . . .	<input checked="" type="checkbox"/>	
<b>9b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .	<input checked="" type="checkbox"/>	
<b>10</b>	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .	<input checked="" type="checkbox"/>	
<b>11</b>	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		<input checked="" type="checkbox"/>

**Section B. Policies**

		Yes	No
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<input checked="" type="checkbox"/>	
<b>12b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<input checked="" type="checkbox"/>	
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	<input checked="" type="checkbox"/>	
<b>13</b>	Does the organization have a written whistleblower policy? . . . . .	<input checked="" type="checkbox"/>	
<b>14</b>	Does the organization have a written document retention and destruction policy? . . . . .	<input checked="" type="checkbox"/>	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
<b>a</b>	The organization's CEO, Executive Director, or top management official? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b>	Other officers or key employees of the organization? . . . . . Describe the process in Schedule O. (see instructions)	<input checked="" type="checkbox"/>	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		<input checked="" type="checkbox"/>
<b>16b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ See Statement 4**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶ See Statement 5**





<b>Part VIII Statement of Revenue</b>				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	<b>0</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>	<b>39,965,916</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	<b>0</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>	<b>0</b>					
	<b>e</b> Government grants (contributions).	<b>1e</b>	<b>0</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	<b>5,277,677</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		<b>317,163</b>					
	<b>h Total.</b> Add lines 1a-1f . . . . .			<b>45,243,593</b>				
<b>Program Service Revenue</b>				<b>Business Code</b>				
	<b>2a</b> <b>Philmont Scout Ranch and Hi</b>		<b>900099</b>	<b>24,912,991</b>	<b>24,879,049</b>	<b>33,942</b>	<b>0</b>	
	<b>b</b> <b>Order of the Arrow Conferenc</b>		<b>900099</b>	<b>2,387,834</b>	<b>2,387,834</b>	<b>0</b>	<b>0</b>	
	<b>c</b> <b>Scout Net</b>		<b>900099</b>	<b>2,464,800</b>	<b>2,464,800</b>	<b>0</b>	<b>0</b>	
	<b>d</b> <b>Local Council assessments</b>		<b>900099</b>	<b>33,131,203</b>	<b>33,131,203</b>	<b>0</b>	<b>0</b>	
	<b>e</b> <b>Regional and Professional tra</b>		<b>900099</b>	<b>5,534,746</b>	<b>5,534,746</b>	<b>0</b>	<b>0</b>	
	<b>f</b> All other program service revenue . . . . .			<b>1,832,829</b>	<b>1,832,829</b>	<b>0</b>	<b>0</b>	
<b>g Total.</b> Add lines 2a-2f . . . . .			<b>70,264,403</b>					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			<b>22,175,313</b>	<b>0</b>	<b>105</b>	<b>22,175,208</b>	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>5</b> Royalties . . . . .			<b>1,330,779</b>	<b>0</b>	<b>0</b>	<b>1,330,779</b>	
	<b>6a</b> Gross Rents . . . . .	(i) Real	<b>19,613</b>	<b>0</b>				
		(ii) Personal	<b>0</b>	<b>0</b>				
		<b>b</b> Less: rental expenses . . . . .	<b>0</b>	<b>0</b>				
		<b>c</b> Rental income or (loss) . . . . .	<b>19,613</b>	<b>0</b>				
	<b>d</b> Net rental income or (loss) . . . . .			<b>19,613</b>	<b>0</b>	<b>0</b>	<b>19,613</b>	
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	<b>366,952,156</b>	<b>5,823,043</b>				
		(ii) Other						
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>378,615,915</b>	<b>6,951,420</b>				
		<b>c</b> Gain or (loss) . . . . .	<b>-11,663,759</b>	<b>-1,128,377</b>				
	<b>d</b> Net gain or (loss) . . . . .			<b>-12,792,136</b>	<b>0</b>	<b>0</b>	<b>-12,792,136</b>	
	<b>8a</b> Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	<b>0</b>					
		<b>b</b> Less: direct expenses . . . . .						
<b>c</b> Net income or (loss) from fundraising events . . . . .								
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>							
	<b>b</b> Less: direct expenses. . . . .							
	<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>		<b>147,774,079</b>					
	<b>b</b> Less: cost of goods sold . . . . .		<b>123,871,120</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .			<b>23,902,959</b>	<b>0</b>	<b>-2,300,398</b>	<b>26,203,357</b>	
Miscellaneous Revenue			<b>Business Code</b>					
<b>11a</b> <b>High Adventure Base - Other f</b>		<b>900099</b>	<b>152,776</b>	<b>0</b>	<b>0</b>	<b>152,776</b>		
	<b>b</b> <b>Other Regional Activities</b>		<b>900099</b>	<b>116,425</b>	<b>0</b>	<b>116,425</b>		
	<b>c</b> <b>NESA Other Revenues</b>		<b>900099</b>	<b>49,367</b>	<b>0</b>	<b>49,367</b>		
	<b>d</b> All other revenue . . . . .			<b>59,114</b>	<b>0</b>	<b>59,114</b>		
<b>e Total.</b> Add lines 11a-11d . . . . .			<b>377,682</b>					
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .			<b>150,522,206</b>	<b>70,230,461</b>	<b>-2,266,351</b>	<b>37,314,503</b>		

**Part IX Statement of Functional Expenses**

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.**

**All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	400,772	400,772		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	508,788	508,788		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	293,305	293,305		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,373,283	2,058,642	1,147,436	167,205
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	51,144,221	37,655,149	13,310,113	178,959
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,829,740	2,819,662	996,677	13,401
9 Other employee benefits	3,152,023	2,583,722	528,929	39,372
10 Payroll taxes	5,748,098	4,232,062	1,495,923	20,113
11 Fees for services (non-employees):				
a Management				
b Legal	3,510,306	3,500,359		9,947
c Accounting	372,844	35,000	337,844	
d Lobbying	180,000		180,000	
e Professional fundraising services. See Part IV, line 17	108,569			108,569
f Investment management fees				
g Other	7,711,887	5,574,025	2,137,642	220
12 Advertising and promotion	476,097	462,191	13,906	0
13 Office expenses	6,569,550	5,023,301	1,543,797	2,452
14 Information technology	6,889,061	6,885,965	0	3,096
15 Royalties				
16 Occupancy	4,424,824	4,133,650	289,403	1,771
17 Travel	6,733,410	5,817,739	886,306	29,365
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	16,528,270	16,071,686	454,522	2,062
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,885,937	4,402,392	1,483,000	545
23 Insurance	44,626,413	44,626,413		
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <b>Other Expenses</b>	4,504,273	4,370,914	121,911	11,448
b <b>Taxes, Permits, and Licenses</b>	184,037	166,335	17,702	0
c <b>Dues</b>	1,454,573	1,407,991	46,582	0
d <b>Supply and Magazine Allocated</b>	-8,185,209	-956,370	-7,228,839	0
e				
f All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24f	<b>170,425,072</b>	<b>152,073,693</b>	<b>17,762,854</b>	<b>588,525</b>
26 <b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	<b>11,946,552</b>	<b>1</b>	<b>12,239,640</b>
	<b>2</b> Savings and temporary cash investments . . . . .	<b>31,984,395</b>	<b>2</b>	<b>12,596,340</b>
	<b>3</b> Pledges and grants receivable, net . . . . .	<b>364,327</b>	<b>3</b>	<b>390,618</b>
	<b>4</b> Accounts receivable, net . . . . .	<b>1,749,926</b>	<b>4</b>	<b>4,547,428</b>
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .	<b>0</b>	<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .	<b>0</b>	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	<b>0</b>	<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	<b>51,828,382</b>	<b>8</b>	<b>53,843,667</b>
	<b>9</b> Prepaid expenses and deferred charges . . . . .	<b>15,246,325</b>	<b>9</b>	<b>16,620,892</b>
	<b>10a</b> Land, buildings, and equipment: cost basis . . . . .	<b>169,192,934</b>		
	<b>b</b> Less: accumulated depreciation. Complete Part VI of Schedule D . . . . .	<b>88,670,400</b>		
		<b>77,125,851</b>	<b>10c</b>	<b>80,522,534</b>
	<b>11</b> Investments—publicly traded securities . . . . .	<b>678,297,476</b>	<b>11</b>	<b>481,484,650</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	<b>0</b>	<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 . . . . .	<b>48,656</b>	<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	<b>868,591,890</b>	<b>16</b>	<b>662,245,769</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	<b>92,241,092</b>	<b>17</b>	<b>62,627,308</b>
	<b>18</b> Grants payable . . . . .	<b>0</b>	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	<b>27,018,641</b>	<b>19</b>	<b>30,790,123</b>
	<b>20</b> Tax-exempt bond liabilities . . . . .	<b>0</b>	<b>20</b>	
	<b>21</b> Escrow account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .	<b>0</b>	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	<b>0</b>	<b>23</b>	
	<b>24</b> Unsecured notes and loans payable . . . . .		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .	<b>62,251,731</b>	<b>25</b>	<b>68,175,955</b>
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	<b>181,511,464</b>	<b>26</b>	<b>161,593,386</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	<b>628,253,080</b>	<b>27</b>	<b>456,872,692</b>
	<b>28</b> Temporarily restricted net assets . . . . .	<b>38,256,971</b>	<b>28</b>	<b>22,378,801</b>
	<b>29</b> Permanently restricted net assets . . . . .	<b>20,570,375</b>	<b>29</b>	<b>21,400,890</b>
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> Total net assets or fund balances . . . . .	<b>687,080,426</b>	<b>33</b>	<b>500,652,383</b>
<b>34</b> Total liabilities and net assets/fund balances . . . . .	<b>868,591,890</b>	<b>34</b>	<b>662,245,769</b>	

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		<input checked="" type="checkbox"/>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .		<input checked="" type="checkbox"/>
<b>c</b>	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? . . . . .		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

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

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

<b>Name of the organization</b> <b>BOY SCOUTS OF AMERICA</b>	<b>Employer identification number</b> <b>22   1576300</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other
  - e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
  - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
  - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
    - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
    - (ii) A family member of a person described in (i) above?
    - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

**h** Provide the following information about the organizations the organization supports.

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	40,637,179	44,215,987	39,625,428	46,615,360	45,271,816	216,365,770
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0			0
4 <b>Total.</b> Add lines 1-3 . . . . .	40,637,179	44,215,987	39,625,428	46,615,360	45,271,816	216,365,770
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4.						216,365,770

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4 . . . . .	40,637,179	44,215,987	39,625,428	46,615,360	45,271,816	216,365,770
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	16,220,160	18,179,336	36,279,173	28,801,486	23,675,564	123,155,719
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	340,597	450,526	400,191	487,205	377,682	2,056,201
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						341,577,690
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	1,091,322,503
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	63.34 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	15	78.45 %
16a <b>33⅓% support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
<b>b 33⅓% support test—2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1-5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2008</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2007</b> Schedule A, Part IV-A, line 27h . . . . .	<b>18</b>	%

**19a 33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

**b 33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

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



Political Campaign and Lobbying Activities

2008

For Organizations Exempt From Income Tax Under section 501(c) and section 527

To be completed by organizations described below.
Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then
Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
Section 527 organizations: Complete Part I-A only.

- If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

- If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then
Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Table with 2 columns: Name of organization (BOY SCOUTS OF AMERICA) and Employer identification number (22 1576300)

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. See the instructions for Schedule C for details.

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

Part I-B To be completed by all organizations exempt under section 501(c)(3). See the instructions for Schedule C for details.

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

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). See the instructions for Schedule C for details.

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

**Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details.

- A** Check  if the filing organization belongs to an affiliated group.  
**B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	205,364													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	205,364													
<b>d</b>	Other exempt purpose expenditures	288,935,366													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	289,140,730													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
<b>h</b>	Subtract line 1g from line 1a. Enter -0- if line g is more than line a	0													
<b>i</b>	Subtract line 1f from line 1c. Enter -0- if line f is more than line c	0													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f of the instructions.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
<b>2a</b> Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
<b>c</b> Total lobbying expenditures	241,663	188,898	203,765	205,364	839,690
<b>d</b> Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
<b>f</b> Grassroots lobbying expenditures	0	0	0	0	0

**Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details.

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

**Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** See the instructions for Schedule C for details.

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

**Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** See Schedule C instructions for details.

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

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

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Supplemental Financial Statements

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

BOY SCOUTS OF AMERICA

22 1576300

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

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

Table with 2 columns: Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a-2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No, 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year \$, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

**3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other .....

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	328,747,309				
<b>b</b> Contributions	3,462,477				
<b>c</b> Investment earnings or losses	-96,310,970				
<b>d</b> Grants or scholarships	673,172				
<b>e</b> Other expenditures for facilities and programs	13,396,457				
<b>f</b> Administrative expenses	178,625				
<b>g</b> End of year balance	221,650,562				

**2** Provide the estimated percentage of the year end balance held as:

- a** Board designated or quasi-endowment ▶ 82%
- b** Permanent endowment ▶ 10%
- c** Term endowment ▶ 8%

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

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
<b>3a(i)</b>		✓
<b>3a(ii)</b>	✓	
<b>3b</b>	✓	

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

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

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
<b>1a</b> Land	0	11,485,752		11,485,752
<b>b</b> Buildings	0	84,408,643	34,425,649	49,982,994
<b>c</b> Leasehold improvements	0	91,354	91,354	0
<b>d</b> Equipment	0	60,408,837	45,016,232	15,392,605
<b>e</b> Other	0	12,798,348	9,137,165	3,661,183
<b>Total.</b> Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				80,522,534

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products . . . . .		
Closely-held equity interests . . . . .		
Other .....		
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<b>Total.</b> (Column (b) should equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	<b>0</b>
<b>Insurance Reserves</b>	<b>\$68,175,955</b>
<b>Total.</b> (Column (b) should equal Form 990, Part X, col. (B) line 25.) ▶	<b>68,175,955</b>

In Part XIV, provide the text of the footnote to the organization’s financial statements that reports the organization’s liability for uncertain tax positions under FIN 48.

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

Table with 10 rows for reconciliation of net assets. Rows include: 1 Total revenue, 2 Total expenses, 3 Excess or (deficit) for the year, 4 Net unrealized gains, 5 Donated services, 6 Investment expenses, 7 Prior period adjustments, 8 Other, 9 Total adjustments, 10 Excess or (deficit) per financial statements.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Table with 5 main rows for revenue reconciliation. Includes sub-rows 2a-2d, 3, 4a-4b, and 4c. Rows include: 1 Total revenue, 2 Amounts included on line 1 but not on Form 990, 3 Subtract line 2e from line 1, 4 Amounts included on Form 990 but not on line 1, 5 Total revenue.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Table with 5 main rows for expense reconciliation. Includes sub-rows 2a-2d, 3, 4a-4b, and 4c. Rows include: 1 Total expenses, 2 Amounts included on line 1 but not on Form 990, 3 Subtract line 2e from line 1, 4 Amounts included on Form 990 but not on line 1, 5 Total expenses.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Series of horizontal dashed lines for providing supplemental information.

See Statement 8



# Statement of Activities Outside the United States

2008

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, line 15, or line 16.

Open to Public Inspection

Name of the organization

BOY SCOUTS OF AMERICA

Employer identification number

22 1576300

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

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

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

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
See Statement 9					
<b>Totals</b>	0	0			293,305

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 . . . . .   
 Use Schedule F-1 (Form 990) if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			See Statement 10						

**2** Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ ----- **1**

**3** Enter total number of other organizations or entities . . . . . ▶ ----- **9**







**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	<b>1</b> Gross receipts . . . . .					
	<b>2</b> Less: Charitable contributions . . . . .					
	<b>3</b> Gross revenue (line 1 minus line 2) . . . . .					
Direct Expenses	<b>4</b> Cash prizes . . . . .					
	<b>5</b> Non-cash prizes . . . . .					
	<b>6</b> Rent/facility costs . . . . .					
	<b>7</b> Other direct expenses . . . . .					
	<b>8</b> Direct expense summary. Add lines 4 through 7 in column (d) . . . . . ▶					( )
	<b>9</b> Net income summary. Combine lines 3 and 8 in column (d) . . . . . ▶					

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

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

	Yes	No
<b>9</b> Enter the state(s) in which the organization operates gaming activities: _____		
<b>a</b> Is the organization licensed to operate gaming activities in each of these states? . . . . .	<b>9a</b>	
<b>b</b> If "No," Explain: _____ _____		
<b>10a</b> Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	<b>10a</b>	
<b>b</b> If "Yes," Explain: _____ _____		
<b>11</b> Does the organization operate gaming activities with nonmembers? . . . . .	<b>11</b>	
<b>12</b> Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .	<b>12</b>	

			Yes	No
<b>13</b> Indicate the percentage of gaming activity operated in:	<b>a</b> The organization's facility . . . . .	<b>13a</b>	%	
	<b>b</b> An outside facility . . . . .	<b>13b</b>	%	
<b>14</b> Provide the name and address of the person who prepares the organization's gaming/special events books and records:				
Name ▶ .....				
Address ▶ .....				
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .				<b>15a</b>
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ ....., and the amount of gaming revenue retained by the third party ▶ \$ .....				
<b>c</b> If "Yes," enter name and address:				
Name ▶ .....				
Address ▶ .....				
<b>16</b> Gaming manager information:				
Name ▶ .....				
Gaming manager compensation ▶ \$ .....				
Description of services provided ▶ .....				
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor				
<b>17</b> Mandatory distributions:				
<b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .				<b>17a</b>
<b>b</b> Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$				





**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2008**

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

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

<b>Name of the organization</b> <b>BOY SCOUTS OF AMERICA</b>	<b>Employer identification number</b> <b>22 1576300</b>
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**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input checked="" type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input checked="" type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</b> If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<input checked="" type="checkbox"/>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	<input checked="" type="checkbox"/>	
<b>3</b> Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a:		
<b>a</b> Receive a severance payment or change of control payment?		<input checked="" type="checkbox"/>
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<input checked="" type="checkbox"/>	
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		<input checked="" type="checkbox"/>
<b>Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.</b>		
<b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization?		<input checked="" type="checkbox"/>
<b>b</b> Any related organization? If "Yes" to line 5a or 5b, describe in Part III.		<input checked="" type="checkbox"/>
<b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization?		<input checked="" type="checkbox"/>
<b>b</b> Any related organization? If "Yes" to line 6a or 6b, describe in Part III.		<input checked="" type="checkbox"/>
<b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		<input checked="" type="checkbox"/>
<b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III		<input checked="" type="checkbox"/>

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

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

**Note.** The sum of columns (B)(i)–(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Statement 18	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
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	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						



**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ Attach to Form 990 or Form 990-EZ.  
▶ To be completed by organizations that answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047

**2008**

**Open To Public  
Inspection**

<b>Name of the organization</b> <b>BOY SCOUTS OF AMERICA</b>	<b>Employer identification number</b> <b>22   1576300</b>
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**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).  
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

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

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

**Part II Loans to and/or From Interested Persons.**  
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No

**Total** . . . . . ▶ \$ \_\_\_\_\_

**Part III Grants or Assistance Benefitting Interested Persons.**  
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**  
To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
<b>See Statement 20</b>					

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**NonCash Contributions**

▶ To be completed by organizations that answered "Yes"  
on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2008**

**Open To Public  
Inspection**

Name of the organization <b>BOY SCOUTS OF AMERICA</b>	Employer identification number <b>22 : 1576300</b>
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**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution (historic structures) . . . . .				
14 Qualified conservation contribution (other) . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( Stmt 21 ) . . . . .				
26 Other ▶ ( ) . . . . .				
27 Other ▶ ( ) . . . . .				
28 Other ▶ ( ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .	29	0
---	----	---

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



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

**BOY SCOUTS OF AMERICA**

Employer identification number

**22 | 1576300**

**See Statement 22**

Area with horizontal dashed lines for supplemental information.

Name of the organization

**BOY SCOUTS OF AMERICA**

Employer identification number

**22 | 1576300**

Area with horizontal dashed lines for supplemental information.

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
- ▶ See separate instructions.

Name of the organization

**BOY SCOUTS OF AMERICA**

Employer identification number

**22 | 1576300**

**Part I Identification of Disregarded Entities**

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
<a href="#">See Statement 23</a>					

**Part II Identification of Related Tax-Exempt Organizations**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
<a href="#">See Statement 24</a>					

**Part III Identification of Related Organizations Taxable as a Partnership**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?	
							Yes	No		Yes	No
See Statement 25											

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

**Part V Transactions With Related Organizations**

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
<b>1a</b>	✓	
<b>1b</b>	✓	
<b>1c</b>		✓
<b>1d</b>		✓
<b>1e</b>		✓
<b>1f</b>		✓
<b>1g</b>		✓
<b>1h</b>		✓
<b>1i</b>		✓
<b>1j</b>		✓
<b>1k</b>	✓	
<b>1l</b>		✓
<b>1m</b>	✓	
<b>1n</b>	✓	
<b>1o</b>		✓
<b>1p</b>	✓	
<b>1q</b>		✓
<b>1r</b>	✓	

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

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)	Scout Executives Alliance	m	\$12,000
(2)	Scout Executives Alliance	r	\$492,565
(3)	BSA Commingled Endowment Fund LP	a-i	\$4,041,421
(4)	BSA Commingled Endowment Fund LP	b	\$367,118,610
(5)	BSA Commingled Endowment Fund LP	r	\$7,865,266
(6)	Boy Scouts of America Employee Welfare, Benefits Plan	r	\$66,803,688



**Statement 1 : Activity Or Mission Description**  
**Statement 2 : Mission Description**  
**Statement 3 : Program Service Accomplishments**  
**Statement 4 : States Where Copy Of Return Is Filed**  
**Statement 5 : The Books Are In Care Of**  
**Statement 6 : Form990 PartVII SectionA**  
**Statement 7 : Contractor Compensation**  
**Statement 8 : Supplemental Information**  
**Statement 9 : Accounts and Activities Outside the United States**  
**Statement 10 : Grants To Organization Outside US**  
**Statement 11 : Grants To Individuals Located Outside US**  
**Statement 12 : Supplemental Information**  
**Statement 13 : Fundraiser Activity Information**  
**Statement 14 : Licensed States**  
**Statement 15 : Description of Grants and Other Assistance to Governments and Organizations in the United States**  
**Statement 16 : Description of Grants and Other Assistance to Individuals in the United States**  
**Statement 17 : Description of Procedures for Monitoring the Use of Grant Funds in the United States**  
**Statement 18 : Description of Individuals' Compensation**  
**Statement 19 : Explanation of Questions Regarding Compensation**  
**Statement 20 : Description of Business Transactions Involving Interested Persons**  
**Statement 21 : Description of Other Types of Property**  
**Statement 22 : Additional Information for Responses to Specific Questions for The Form 990 or Others**  
**Statement 23 : Description of Identification of Disregarded Entities**  
**Statement 24 : Description of Identification of Related Tax-Exempt Organizations**  
**Statement 25 : Description of Identification of Related Organizations Taxable as a Partnership**

**Statement 1**

Form: 990

Page: 1

Line Number: Part I Line 1

ActivityOrMissionDescription

**BOY SCOUTS OF AMERICA**

**22-1576300**

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**Activity Or Mission Description**

---

**Description**

---

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

**Statement 2**

Form: 990

Page: 2

Line Number: Part III Line 1

MissionDescription

**BOY SCOUTS OF AMERICA**

**22-1576300**

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**Mission Description**

---

**Description**

---

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

Statement 3

Form: 990

Page: 2

Line Number: Part III Line 4a

Activity

Program Service Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	Field Operations - Support for local councils, including but not limited to, administration of standards of performance, inspection of council campsites, assistance with long-range planning, conduct of regional training and conferences for professionals and volunteers, administration of an extensive program of local council financial support, and administration and funding of the defense of our private membership rights.	\$40,069,241	\$83,065	\$4,257,470
	Program Development and Delivery - Development of the basic program; providing camping and outdoor literature, materials, and techniques, as well as engineering service, to local councils; managing the volunteer training programs of the Boy Scouts of America and handling all national program support in the areas of health and safety, activities, program evaluation, and low-income program; developing uniforms and insignia and other program elements; operating the National Scouting Museum; operating the high-adventure bases and the national jamboree. As of December 31, 2008, there were youth registered in 2,832,636 individual programs served by adult leaders registered in 1,132,353 individual programs for a grand total of 3,964,989.	\$44,144,595	\$927,772	\$31,783,363
	Human Resources and Training - Administration of all aspects of human resources policies, including recruiting, placement, and training of professional employees; promoting diversity; managing compensation and benefits programs; and monitoring employee relations.	\$11,964,878	\$24,600	\$1,055,710
	Marketing - Administration of public relations, including providing news releases, features for print and broadcast media, and internal news in the form of newsletters, fact sheets, and the annual report for the nationwide Scouting family.	\$9,924,586	\$167,428	\$36,657
	Scouting Programs: Insurance Costs Borne for National and Local Councils - The National Council subsidized the group medical, dental, and life insurance programs for its employees and retirees. In addition, the National Council subsidized a general liability insurance program primarily for the benefit of local councils.	\$44,626,413	\$0	\$33,131,203
	Scouting Programs: World Bureau Fees - The registration fee that Boy Scouts of America annually pays the World Organization of the Scouting Movement (WOSM) is based on an established fee of registered uniformed adult and youth members. This registration fee supports international enrichment programs for the youth and adult membership. These programs include World Jamborees, National Association encampments, international training programs and conferences, program related magazines, brochures and pamphlets.	\$1,343,980	\$0	\$0
<b>Total:</b>		<b>\$152,073,693</b>	<b>\$1,202,865</b>	<b>\$70,264,403</b>

**Statement 4**

Form: 990

Page: 6

Line Number: Part VI Section C Line 17

StatesWhereCopyOfReturnsFiled

**BOY SCOUTS OF AMERICA**

**22-1576300**

**States Where Copy Of Return Is Filed**

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**States**

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AL  
OH  
AK  
OK  
LA  
OR  
AZ  
GA  
AR  
NH  
PA  
VA  
CA  
MD  
NJ  
PR  
WA  
MA  
NM  
WV  
IL  
MI  
NY  
SC  
WI  
CT  
IN  
MN  
NC  
TN  
FL  
ME  
ID  
MS

**Statement 5**

Form: 990

Page: 6

Line Number: Part VI Section C Line 20

TheBooksAreInCareOf

**BOY SCOUTS OF AMERICA**

**22-1576300**

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**The Books Are In Care Of**

---

**Name and address:**

**Telephone Number**

---

Richard N Potts  
1325 West Walnut Hill Lane  
Irving, TX 75038-3008

---

(972)580-2300

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Statement 6

Form: 990

Page: 7

Line Number: Part VII Section A

Form990PartVIISectionA

Form990 PartVII SectionA

Name	Title	Hours	C1	C2	C3	C4	C5	C6	Reportable Comp From Organization	Reportable Comp From Related Orgs	Other Compensation
Earl G Graves	VP/Board Member	1	Yes		Yes				\$0	\$0	\$0
Aubrey B Harwell Jr	Treasurer/Board Mbr	1	Yes		Yes				\$0	\$0	\$0
Henry A Rosenberg Jr	VP / Board Member	1	Yes		Yes				\$0	\$0	\$0
John F Smith	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
James S Turley	VP-HR / Bd Member	1	Yes		Yes				\$0	\$0	\$0
Anderson W Chandler	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Dennis H Chookaszian	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Philip M Condit	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Roger M Schrimp	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
John R Donnell Jr	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
George F Francis III	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Robert J LaFortune	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Mark P Mays	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Glen McLaughlin	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Thomas S Monson	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Jose F Nino	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Francis H Olmstead Jr	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Wayne M Perry	International Commissioner/Ntl Exec Board Member	1	Yes		Yes				\$0	\$0	\$0
Christian Poindexter	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
James M Reddinger	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0
Robert H Reynolds	Ntl Exec Board Member	1	Yes						\$0	\$0	\$0

**Statement 6**

**BOY SCOUTS OF AMERICA**

Roy S Roberts	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Lawrence W Kellner	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Steven R Rogel	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Matthew K Rose	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Marshall M Sloane	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Charles H Smith	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Randall L Stephenson	VP Admin/Board Member	1	Yes	Yes	\$0	\$0	\$0
Rex W Tillerson	Exec VP/Ntl Exec Board Member	1	Yes	Yes	\$0	\$0	\$0
C Travis Traylor Jr	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Gerald J Voros	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Joe W Walkoviak	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Aubrey B Patterson	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
J C Watts Jr	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Gary E Wendlandt	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Togo D West Jr	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
R Ray Wood	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Stephen G Hanks	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Steven E Weekes	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
D Kent Clayburn	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Ralph de la Vega	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Tico A Perez	Ntl Exec Board Member/Natl Commissioner	1	Yes		\$0	\$0	\$0
Keith A Clark	Ntl Exec Board Member/Regional President	1	Yes		\$0	\$0	\$0
Robert J Mazzuca	Chief Scout Executive/Ntl Exec Board Member	40	Yes	Yes	\$1,016,135	\$0	\$141,491

**Statement 6**

**BOY SCOUTS OF AMERICA**

John C Cushman III	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Donald D Belcher	VP/Ntl Exec Board Member	1	Yes	Yes	\$0	\$0	\$0
Jack D Furst	VP /Natl Exec Board Member	1	Yes	Yes	\$0	\$0	\$0
Drayton McLane Jr	VP - Dev/Bd Mbr	1	Yes	Yes	\$0	\$0	\$0
J Brett Harvey	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Charles W Dahlquist II	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Douglas H Dittrick	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
L B Eckelkamp Jr	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
James D Rogers	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
T Michael Goodrich	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Michael D Harris	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Lyle R Knight	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Richard H Leet	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Francis R McAllister	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Ronald K Migita	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
James S Wilson	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Scott D Oki	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
R Thomas Buffenbarger	Asst Treasr/Bd Mbr	1	Yes	Yes	\$0	\$0	\$0
Richard L Burdick	Vice President/Bd Member	1	Yes	Yes	\$0	\$0	\$0
Terrence P Dunn	VP - Prog/Bd Mbr	1	Yes	Yes	\$0	\$0	\$0
John Gottschalk	President May- Dec 08/Bd Mbr	1	Yes	Yes	\$0	\$0	\$0
O Temple Sloan Jr	VP-Supply/Board Member	1	Yes	Yes	\$0	\$0	\$0
Ronald O Coleman	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Doug Mitchell	Ntl Exec Board Member	1	Yes		\$0	\$0	\$0
Nathan Rosenberg	Natl Exec Board Member	1	Yes		\$0	\$0	\$0

## Statement 6

## BOY SCOUTS OF AMERICA

William F Cronk	President/Board Mbr Jan-May 08	1	Yes	Yes	\$0	\$0	\$0
James J Terry Jr	Assistant Chief Scout Executive	40		Yes	\$577,863	\$0	\$80,427
Wayne Brock	Assistant Chief Scout Executive	40		Yes	\$488,654	\$0	\$87,376
Mike Ashline	Group Director	40		Yes	\$256,338	\$0	\$39,306
John Green	Group Director	40		Yes	\$242,932	\$0	\$85,922
Glenn E Stone Jr	Regional Director	40		Yes	\$340,052	\$0	\$71,826
Thomas H Fitzgibbon	Regional Director	40		Yes	\$310,532	\$0	\$71,644
Alf Tuggle	Regional Director	40		Yes	\$327,678	\$0	\$66,472
Nate Langston	Group Director	40		Yes	\$264,520	\$0	\$44,736
David K Park	National Legal Counsel	40		Yes	\$320,462	\$0	\$71,769
Roy Williams	Chief Scout Executiv	1		Yes	\$681,019	\$0	\$14,465
Kenneth L Connelly	Assistant CSE	0		Yes	\$104,322	\$0	\$5,377
<b>Total:</b>					<b>\$4,930,507</b>	<b>\$0</b>	<b>\$780,811</b>

C1 = Individual Trustee Or Director

C2 = Institutional Trustee

C3 = Officer

C4 = Key Employee

C5 = Highest Compensated Employee

C6 = Former

**Statement 7**

Form: 990

Page: 8

Line Number: Part VII Section B

Contractor Compensation

**BOY SCOUTS OF AMERICA**

**22-1576300**

**Contractor Compensation**

<b>Name and address:</b>	<b>Description Of Services</b>	<b>Compensation</b>
Hughes Hubbard and Reed LLP One Battery Park Plaza New York, NY 10004-1482	Attorney	\$3,156,136
Lane Reese Aulick Summers Ennis PA 2600 Douglas Rd Ste 304 Coral Gables, FL 33134	Attorney	\$402,330
Thompson & Knight Dept 70 Box 4346 Houston, TX 77210	Attorney	\$833,534
Bravo Technical Resources 4835 LBJ Freeway Dallas, TX 75244	Temporary Labor Service	\$658,597
Jackson Lewis LLP PO Box 34973 Newark, NJ 07189	Attorney	\$414,519
<b>Total:</b>		<b>\$5,465,116</b>

**Statement 8**

Form: Schedule D

Page: 4

Line Number: Part XIV

Form990ScheduleDPartXIV

**BOY SCOUTS OF AMERICA****22-1576300****Supplemental Information**

		<b>Explanation:</b>
<b>Reference:</b>	Schedule D, Part III, Line 1	Collections. The National Council has paintings and artifacts in various museums and National Council-owned buildings. The largest collection resides at the National Scouting Museum in Irving, Texas, which houses collectibles appraised at approximately \$45,000,000. The last appraisal was conducted in June 2006. Costs associated with acquisition and maintenance of these collections have been expensed. During 2008 no major additions or disposals of collection items occurred.
<b>Identifier:</b>	SchD_P03_S00_L01	
<b>Reference:</b>	Schedule D, Part III, Line 4	Extensive collection of Scouting memorabilia and Rockwell paintings reflecting Boy Scouts in daily life are on display for the enjoyment of members, volunteers, and visitors. Encourages boys to explore the many facets of scouting.
<b>Identifier:</b>	SchD_P03_S00_L04	
<b>Reference:</b>	Schedule D, Part V, Line 4	The National Council's endowment consists of approximately 85 individual funds established for a variety of purposes. The endowment includes both donor restricted endowment funds and funds designated by the Executive Board to function as endowments. Purposes include support of the general day-to-day operations of the National Council and donor specified initiatives or projects that serve to further Scouting's mission.
<b>Identifier:</b>	SchD_P05_S00_L04	
<b>Reference:</b>	Schedule D, Part X	Recent Accounting Pronouncements. In July 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 48 ("FIN 48"). Accounting for Uncertainty in Income Taxes, which provides guidance on how to measure and account for various tax positions. The National Council has adopted FIN 48, the year ended December 31, 2008 and determined no material unrecognized tax benefits or liabilities exist as of December 31, 2008. The adoption of Fin 48 did not impact the National Council's financial position or results of operations. If applicable, the National Council will recognize interest and penalties related to underpayment of income taxes as income tax expense. As of December 31, 2008, the National Council had no amounts related to unrecognized income tax benefits and no amounts related to accrued interest and penalties. The National Council does not anticipate any significant changes to unrecognized income tax benefits over the next year.
<b>Identifier:</b>	SchD_P10_S00_L00	

Statement 9

Form: Schedule F

Page: 1

Line Number: Part I Line 3

AcctsActvsOutUSTable

Accounts and Activities Outside the United States

		Offices	Employees	Total
<b>Region</b>	Europe (including Iceland and Greenland)	0	0	\$148,348
<b>Activities</b>	Grantmaking			
<b>Services</b>	Support International Scouting.			
<b>Region</b>	Central America and the Carribean	0	0	\$22,850
<b>Activities</b>	Grantmaking			
<b>Services</b>				
<b>Region</b>	East Asia and the Pacific	0	0	\$66,200
<b>Activities</b>	Grantmaking			
<b>Services</b>	Cub Scout school program and youth development grants. Rehabilitation of Scout camp facility.			
<b>Region</b>	Middle East and North Africa	0	0	\$35,864
<b>Activities</b>	Grantmaking			
<b>Services</b>	Projects to re-establish Scouting programs.			
<b>Region</b>	North America (including Canada and Mexico, but not the United States)	0	0	\$1,346
<b>Activities</b>	Grantmaking			
<b>Services</b>	Support Scouting.			
<b>Region</b>	Russia and the newly independent States	0	0	\$16,953
<b>Activities</b>	Grantmaking			
<b>Services</b>	Grant to write Scout Association Handbook and support Scouting programs.			
<b>Region</b>	South America	0	0	\$1,744
<b>Activities</b>	Grantmaking			
<b>Services</b>	Support Scouting programs.			
	<b>Total:</b>	<b>0</b>	<b>0</b>	<b>\$293,305</b>

Statement 10

Form: Schedule F

Page: 2

Line Number: Part II Line 1

GrantsToOrgsOutsideUS

Grants To Organization Outside US

		Cash Grant	Non-Cash Assistance
<b>Region</b>	Europe (including Iceland and Greenland	\$147,120	
<b>Grant</b>	Support Scouting programs.		
<b>Cash Disbursement</b>			
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			
<b>Region</b>	East Asia and the Pacific	\$66,200	
<b>Grant</b>	Support Scouting programs.		
<b>Cash Disbursement</b>	Check and wire transfers.		
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			
<b>Region</b>	Central America and the Carribean	\$22,850	
<b>Grant</b>	Support Scouting programs.		
<b>Cash Disbursement</b>			
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			
<b>Region</b>	Middle East and North Africa	\$32,324	
<b>Grant</b>	Re-establish Scouting.		
<b>Cash Disbursement</b>	Check		
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			
<b>Region</b>	North America (including Canada and Mexico, but not the United States)	\$1,346	
<b>Grant</b>	Support Scouting programs.		
<b>Cash Disbursement</b>	Checks.		
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			
<b>Region</b>	South America	\$1,744	
<b>Grant</b>	Support Scouting programs.		
<b>Cash Disbursement</b>	Checks		
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			
<b>Region</b>	Russia and the newly independent States	\$16,953	
<b>Grant</b>	Support Scouting programs.		
<b>Cash Disbursement</b>	Wire transfer and check		
<b>Non-Cash Assistance</b>			
<b>Valuation</b>			

Statement 11

Form: Schedule F

Page: 3

Line Number: Part III

GrantsToIndOutsideUS

BOY SCOUTS OF AMERICA

22-1576300

Grants To Individuals Located Outside US

		Recipients	Cash Grant	Non-Cash Assistance
<b>Assistance</b>	Grant to encourage International Scouting.	1	\$3,540	
<b>Region</b>	Middle East and North Africa			
<b>Cash Disbursement</b>	Check			
<b>Non-Cash Assistance Valuation</b>				
<b>Assistance</b>	Scholarship	2	\$1,228	
<b>Region</b>	Europe (including Iceland and Greenland			
<b>Cash Disbursement</b>	Paid fee to attend for individuals.			
<b>Non-Cash Assistance Valuation</b>				

**Statement 12**

Form: Schedule F

Page: 4

Line Number: Part IV

Form990ScheduleFPartIV

**BOY SCOUTS OF AMERICA**

**22-1576300**

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**Supplemental Information**

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**Explanation:**

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**Reference:** Schedule F, Part I, Line 2      Progress reports are received from organizations and occasional site visits.  
**Identifier:** SchF\_P01\_S00\_L02

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Statement 13

Form: Schedule G

Page: 1

Line Number: Part I Line 2b

FundraiserActivityInformation

BOY SCOUTS OF AMERICA

22-1576300

Fundraiser Activity Information

Name	Activity	C1	Gross Receipts	Amount Or Retained By Contractor	Net To Organization
First Degree LLC	First Degree worked with the Boy Scouts of America to design and implement corporate partnerships that benefit the organization. Utilized First Degree provided strategic corporate development consulting and marketing services.	No	\$0	\$55,330	(\$55,330)
Jennifer L Maher dba Cause Academy	The Cause Academy provided strategic corporate alliance consulting services.	No	\$0	\$53,239	(\$53,239)
<b>Total:</b>			<b>\$0</b>	<b>\$108,569</b>	<b>(\$108,569)</b>

C1 = Fundraiser control of funds?

**Statement 14**

Form: Schedule G

Page: 1

Line Number: Part I Line 3

LicensedStates

**BOY SCOUTS OF AMERICA**

**22-1576300**

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**Licensed States**

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**States**

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AL  
OH  
TX  
AK  
OK  
OR  
AZ  
GA  
AR  
NH  
PA  
VA  
CA  
MD  
NJ  
WA  
CO  
MA  
NM  
IL  
NY  
SC  
WI  
CT  
MN  
NC  
ND  
TN  
KS  
MO  
KY  
FL  
LA  
UT  
ME  
RI  
WV  
MI

## Statement 15

BOY SCOUTS OF AMERICA  
22-1576300

Form: Schedule I

Page: 1

Line Number: Part II

RecipientTable

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

		Amount of cash grant	Amount of non-cash assistance
<b>Name and address</b>	Aloha Council 42 Puiwa Road Honolulu, HI 96817	\$100,000	
<b>EIN</b>	99-0073482		
<b>IRC code section</b>	501(c)(3)		
<b>Method of valuation</b>			
<b>Description of non-cash assistance</b>			
<b>Purpose of grant</b>	Grant to support Scouting.		
<b>Name and address</b>	American Humanics PO Box 875083 Kansas City, MO 64187-5083	\$15,000	
<b>EIN</b>	44-0546869		
<b>IRC code section</b>	501(c)(3)		
<b>Method of valuation</b>			
<b>Description of non-cash assistance</b>			
<b>Purpose of grant</b>	Support of Scouting.		
<b>Name and address</b>	Bay Lakes Council 2555 Northern Road Appleton, WI 54914	\$5,600	
<b>EIN</b>	39-1184320		
<b>IRC code section</b>	501(c)(3)		
<b>Method of valuation</b>			
<b>Description of non-cash assistance</b>			
<b>Purpose of grant</b>	To support Scouting.		
<b>Name and address</b>	Buffalo Trace Council 3501 E Lloyd Expressway Evansville, IN 47731	\$16,752	
<b>EIN</b>	35-0867971		
<b>IRC code section</b>	501(c)(3)		
<b>Method of valuation</b>			
<b>Description of non-cash assistance</b>			
<b>Purpose of grant</b>	Grant to support Scouting.		
<b>Name and address</b>	Calumet Council 8751 Calumet Avenue Munster, IN 46321-2593	\$8,000	
<b>EIN</b>	56-0529941		
<b>IRC code section</b>	501(c)(3)		
<b>Method of valuation</b>			
<b>Description of non-cash assistance</b>			
<b>Purpose of grant</b>	Grant to support Scouting.		
<b>Name and address</b>	Crossroads of America Council 1900 N Meridian St Indianapolis, IN 46206-1966	\$16,000	
<b>EIN</b>	35-0867962		
<b>IRC code section</b>	501(c)(3)		
<b>Method of valuation</b>			

## Statement 15

BOY SCOUTS OF AMERICA

## Description of non-cash assistance

Purpose of grant Grant to support Scouting.

Name and address Flint River Council \$11,314

1361 Zebulon Rd  
Griffin, GA 30224

EIN 58-0574922

IRC code section 501(c)(3)

## Method of valuation

## Description of non-cash assistance

Purpose of grant Grant to support Scouting.

Name and address Great Sauk Trail Council \$5,050

1979 Huron Parkway  
Ann Arbor, MI 48104

EIN 38-1357989

IRC code section 501(c)(3)

## Method of valuation

## Description of non-cash assistance

Purpose of grant Order of the Arrow Special project grant.

Name and address Heart of America Council \$5,600

10210 Holmes Rd  
Kansas City, MO 64131-4200

EIN 44-0545995

IRC code section 501(c)(3)

## Method of valuation

## Description of non-cash assistance

Purpose of grant Grant to support Scouting.

Name and address Indian Nations Council \$6,942

4295 S Garnett Road  
Tulsa, OK 74146

EIN 73-0579230

IRC code section 501(c)(3)

## Method of valuation

## Description of non-cash assistance

Purpose of grant Grant for Indian scholarships.

Name and address Jersey Shore Council \$8,000

1518 Ridgeway Rd  
Toms River, NJ 08755

EIN 21-0634999

IRC code section 501(c)(3)

## Method of valuation

## Description of non-cash assistance

Purpose of grant Grant to support Scouting.

Name and address La Salle Council \$8,000

1340 South Bend Avenue  
South Bend, IN 46617

EIN 35-0867966

IRC code section 501(c)(3)

## Method of valuation

## Description of non-cash assistance

Purpose of grant Grant to support Scouting.

## Statement 15

## BOY SCOUTS OF AMERICA

<b>Name and address</b>	Lake Huron Council 5001 S Eleven-Mile Rd Auburn, MI 48611	\$6,000
<b>EIN</b>	39-1972383	
<b>IRC code section</b>	501(c)(3)	
<b>Method of valuation</b>		
<b>Description of non-cash assistance</b>		
<b>Purpose of grant</b>	Grant to support Scouting.	
<b>Name and address</b>	Miami Valley Council 4999 Northcutt Place Dayton, OH 45414	\$5,195
<b>EIN</b>	31-0537124	
<b>IRC code section</b>	501(c)(3)	
<b>Method of valuation</b>		
<b>Description of non-cash assistance</b>		
<b>Purpose of grant</b>	Grants to support Scouting.	
<b>Name and address</b>	Mid America Council 12401 West Maple Rd Omaha, NE 68164	\$16,500
<b>EIN</b>	47-0376545	
<b>IRC code section</b>	501(c)(3)	
<b>Method of valuation</b>		
<b>Description of non-cash assistance</b>		
<b>Purpose of grant</b>	Grant to support Scouting.	
<b>Name and address</b>	Orange County Council 1211 East Dyer Road Santa Ana, CA 92705	\$11,200
<b>EIN</b>	95-1727660	
<b>IRC code section</b>	501(c)(3)	
<b>Method of valuation</b>		
<b>Description of non-cash assistance</b>		
<b>Purpose of grant</b>	Grant to support Scouting.	
<b>Name and address</b>	Ozark Trails Council 1616 S Eastgate Ave Springfield, MO 65809	\$10,700
<b>EIN</b>	44-0546294	
<b>IRC code section</b>	501(c)(3)	
<b>Method of valuation</b>		
<b>Description of non-cash assistance</b>		
<b>Purpose of grant</b>	Grant to support Scouting.	
<b>Name and address</b>	Pine Burr Area Council 1318 Hardy Street Hattiesburg, MS 39401	\$10,127
<b>EIN</b>	64-0303072	
<b>IRC code section</b>	501(c)(3)	
<b>Method of valuation</b>		
<b>Description of non-cash assistance</b>		
<b>Purpose of grant</b>	Grant to support Scouting.	
<b>Name and address</b>	Westark Area Council 1401 Old Greenwood Rd Fort Smith, AR 72901	\$5,169

**Statement 15**

**BOY SCOUTS OF AMERICA**

**EIN** 71-0236862

**IRC code section** 501(c)(3)

**Method of valuation**

**Description of non-cash assistance**

**Purpose of grant** Grant to support Scouting.

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Statement 16

Form: Schedule I

Page: 2

Line Number: Part III

Form990ScheduleIPartIII

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

		Number of recipients	Amount of cash grant	Amount of non-cash assistance
<b>Type of grant</b>	Florida Sea Base Scholarship	7	\$2,780	
<b>Method of valuation</b>				
<b>Description of non-cash assistance</b>				
<b>Type of grant</b>	The Browne sholarships are used to provide training, at Philmont Scout Ranch, for adult leaders who need financial assistance.	4	\$1,680	
<b>Method of valuation</b>				
<b>Description of non-cash assistance</b>				
<b>Type of grant</b>	Jones fund scholarships are used for training local council professionals employed in southern California.	2	\$1,200	
<b>Method of valuation</b>				
<b>Description of non-cash assistance</b>				
<b>Type of grant</b>	Lon Sailor NESA endowment funds help defray the cost of an Eagle Scout's membership in the National Eagle Scout Association.	266	\$2,660	
<b>Method of valuation</b>				
<b>Description of non-cash assistance</b>				
<b>Type of grant</b>	National Eagle Scout Association academic scholarships are awarded to Eagle Scouts in accordance with guidelines of the Eagle Scout Scholarship Selection Committee.	10	\$26,000	
<b>Method of valuation</b>				
<b>Description of non-cash assistance</b>				
<b>Type of grant</b>	McElwain Eagle academic scholarships are awarded to Eagle Scouts in accordance with the guidelines of the Eagle Scout Scholarship Selection Committee.	2	\$2,000	
<b>Method of valuation</b>				
<b>Description of non-cash assistance</b>				
<b>Type of grant</b>	National Jewish Committee on Scouting scholarships to promote Scouting among the	9	\$8,000	

Jewish community.

**Method of valuation****Description of non-cash assistance**

<b>Type of grant</b>	Sonia Maguire scholarships are used to provide camperships for Boy Scouts to participate in camping activities.	383	\$86,384
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**Method of valuation****Description of non-cash assistance**

<b>Type of grant</b>	Waite Phillips scholarships are to provide financial assistance to under privileged Boy Scouts in order that they may receive the benefits of a camping experience on the Philmont Scout Ranch.	442	\$162,172
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**Method of valuation****Description of non-cash assistance**

<b>Type of grant</b>	Youth International scholarships are provided to allow Scouts to get to know Scouting in other countries. To participate in available Scouting events, to share in the homelife of host Scouts and to gain insight into Scouting World Brotherhood.	3	\$12,508
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**Method of valuation****Description of non-cash assistance**

<b>Type of grant</b>	Order of the Arrow Special project grants.	4	\$5,000
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**Method of valuation****Description of non-cash assistance**

<b>Type of grant</b>	Cooke Eagle academic scholarships are awarded to Eagle Scouts in accordance with the guidelines of the Eagle Scout Scholarship Selection Committee.	61	\$171,904
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**Method of valuation****Description of non-cash assistance**

<b>Type of grant</b>	Kiefer scholarships are awarded to Scouts meeting or exceeding the criteria for NESA scholarships from the Hudson-Liverty, Monmouth, and/or Jersey Shore Councils or other New Jersey councils or their	34	\$26,500
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successors.

Method of valuation

Description of non-cash  
assistance

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**Statement 17**

Form: Schedule I

Page: 2

Line Number: Part IV

Form990ScheduleIPartIV

**BOY SCOUTS OF AMERICA**

**22-1576300**

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**Description of Procedures for Monitoring the Use of Grant Funds in the United States**

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**Explanation:**

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**Reference:** Schedule I, Part I, Line 2      Periodic progress reports from organizations. Site visits are made as necessary.  
**Identifier:** SchI\_P01\_S00\_L02

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Statement 18

Form: Schedule J

Page: 2

Line Number: Part II

Form990ScheduleJPartII

Description of Individuals' Compensation

	Base compensation (\$)	Bonus and incentive compensation (\$)	Other compensation (\$)	Deferred compensation (\$)	Nontaxable benefits (\$)	Total Comp reported prior 990	
<b>Robert J Mazzuca</b>							
From org.	\$468,418	\$0	\$547,717	\$121,767	\$25,570	\$1,163,472	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>James J Terry Jr</b>							
From org.	\$307,850	\$0	\$270,012	\$63,861	\$21,063	\$662,786	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Wayne Brock</b>							
From org.	\$300,034	\$0	\$188,620	\$76,564	\$15,260	\$580,478	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Glenn E Stone Jr</b>							
From org.	\$260,576	\$0	\$79,475	\$56,374	\$19,561	\$415,986	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Thomas H Fitzgibbon</b>							
From org.	\$277,546	\$0	\$32,986	\$53,355	\$22,417	\$386,304	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Alf Tuggle</b>							
From org.	\$249,688	\$0	\$77,989	\$54,293	\$16,173	\$398,143	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Nate Langston</b>							
From org.	\$230,793	\$0	\$33,727	\$27,399	\$21,222	\$313,141	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Mike Ashline</b>							
From org.	\$238,510	\$0	\$17,828	\$24,404	\$18,748	\$299,490	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>John Green</b>							
From org.	\$205,301	\$0	\$37,631	\$71,540	\$18,091	\$332,563	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>David K Park</b>							
From org.	\$263,069	\$0	\$57,393	\$48,498	\$27,598	\$396,558	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Roy Williams</b>							
From org.	\$0	\$0	\$681,019	\$0	\$14,465	\$695,484	\$0
From related orgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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**Explanation of Questions Regarding Compensation**


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**Explanation:**

<b>Reference:</b>	Schedule J, Part I, Line 1a	Employees who travel extensively are allowed to join the American Airlines Admirals Club for a total of \$3,910. The payment of Admirals Club fees were not included in employee compensation. Spouses of key employees are required to attend meetings and their expenses are reimbursed by the company. The Boy Scouts of America is a family oriented organization requiring spousal participation. Their expenses are considered necessary to fulfill the business purpose of the organization. All expenses are substantiated. The reimbursement of these expenses are not included in employee taxable compensation. The total expense for spousal travel during 2008 was \$72,749. Employees traveling with volunteers or overseas are allowed to upgrade to first class to allow the employee to discuss business during the flight. The total first class travel for 2008 was \$69,302 and was not included in employee compensation. The Chief Scout Executive and two Assistant Chief Scout Executives are reimbursed for club dues at the LaCima club which is used for meeting with potential donors, volunteers, and offsite meetings. These expense reimbursements are not included in taxable employee compensation. The total of the LaCima expense in 2008 was \$7,510. Participants in the non qualified retirement restoration plan have the taxable portion grossed-up to cover the taxes.
<b>Identifier:</b>	SchJ_P01_S00_L01a	
<b>Reference:</b>	Schedule J, Part I, Line 3	The independent review of the compensation, benefits and perquisites conducted by Towers Perrin was approved by the Executive Management Compensation Committee and the entire Board of Directors of the National Board of the Boy Scouts of America, composed of volunteers, in 2008.
<b>Identifier:</b>	SchJ_P01_S00_L03	
<b>Reference:</b>	Schedule J, Part I, Line 4	The BSA's National Executive Board approved a non-qualified, Retirement Benefits Restoration Plan for the benefit of all employees whose benefits would otherwise be limited by the Omnibus Budget Reconciliation Act of 1993. Benefits attributed under the Restoration Plan supplement those accrued under the qualified Retirement Plan and payments do not commence until an employee's retirement.
<b>Identifier:</b>	SchJ_P01_S00_L04	

Statement 20

Form: Schedule L

Page: 1

Line Number: Part IV

Form990ScheduleLPartIV

Description of Business Transactions Involving Interested Persons

		Amount of transaction
<b>Name</b>	Ralph de la Vega	\$341,499
<b>Relationship with organization</b>	President and CEO of AT&T Mobility	
<b>Description of transaction</b>	Phone Service	
<b>Sharing Of Revenues</b>	No	
<b>Name</b>	Randall Stephenson	\$354,772
<b>Relationship with organization</b>	Chairman & CEO of AT&T	
<b>Description of transaction</b>	Phone Service	
<b>Sharing Of Revenues</b>	No	
<b>Name</b>	Lawrence Kellner	\$1,240,410
<b>Relationship with organization</b>	On Board of Directors of Marriott	
<b>Description of transaction</b>	Hotel rooms during travel and meetings	
<b>Sharing Of Revenues</b>	No	

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Form: Schedule M

Page: 1

Line Number: Part I Line 25-28

OtherNonCashContributionsTable

BOY SCOUTS OF AMERICA

22-1576300

Description of Other Types of Property

		lines on Part I	Contributions	Revenues
<b>Description</b>	Provided meal discounts/rebates	Yes	1	\$317,163
<b>Method of determining revenues</b>	FMV determined by donor			

**Statement 22****BOY SCOUTS OF AMERICA**

Form: Schedule O

**22-1576300**

Page: 1

Line Number: Schedule O

General Explanation

**Additional Information for Responses to Specific Questions for The Form 990 or Others**

		<b>Explanation:</b>
<b>Reference:</b>	Form 990, Part IV, Line 12	A consolidated audit of the Boy Scouts of America and related organizations financial statements was done for the year ending December 31, 2008. Per the audit revenues were (\$38,179,000), unrealized loss on investments were \$166,525,178, elimination of Learning for Life, National Boy Scouts of America Foundation, and regional trust revenues of (\$6,294,066) and reclassification of expenses netted to income of \$28,470,094 for total revenue per the return of \$150,522,206. Expenses per the audit report were \$153,745,000, elimination of Learning for Life, National Boy Scouts of America Foundation, and regional trust expenses of (\$11,790,022) and reclassification of income netted against expenses of \$28,470,094 for total expenses per the return of \$170,425,072.
<b>Identifier:</b>	F990_P04_S00_L12	
<b>Reference:</b>	Form 990, Part VI, Section A, Line 5	During the year the organization discovered that an employee (not a disqualified person) processing credit card payments was responsible for missappropriation of \$350,266. The employee was dismissed. To prevent this from occurring going forward all credit card processing was centralized within the Cashier function. The credit card machine is only accessible to authorized bonded personnel and is secured when not in use. The organization recovered a significant portion of this from insurance.
<b>Identifier:</b>	F990_P06_S0A_L05	
<b>Reference:</b>	Form 990, Part VI, Section A, Line 10	Form 990 was reviewed and approved by the Controller and National Legal Counsel. An executive summary was prepared and that, along with Form 990 in its entirety, was distributed to the Officers and the Audit Committee for their review. PricewaterhouseCoopers reviewed and signed Form 990 as paid preparer. Finally, Form 990 was distributed to all Executive Board members before it was filed.
<b>Identifier:</b>	F990_P06_S0A_L10	
<b>Reference:</b>	Form 990, Part VI, Section B, Line 12c	Annually a conflict of interest policy confirmation is required of the organizations Executive Board Members and employees responsible for every department. The organization uses an outside company for anonymous reporting of potential ethics violations.
<b>Identifier:</b>	F990_P06_S0B_L12c	
<b>Reference:</b>	Form 990, Part VI, Section B, Line 15	The independent review of the compensation, benefits and perquisites conducted by Towers Perrin was approved by the Executive Management Compensation Committee and the National Board of the Boy Scouts of America, composed of volunteers, in 2008.
<b>Identifier:</b>	F990_P06_S0B_L15	
<b>Reference:</b>	Form 990, Part VI, Section C, Line 19	Available upon request.
<b>Identifier:</b>	F990_P06_S0C_L19	
<b>Reference:</b>	Form 990, Part XI, Line 2b	The financial statements of the Boy Scouts of America were audited as part of a consolidated audit of all related companies. In accordance with the IRS instructions this box must be marked 'No' in cases of a consolidated audit.
<b>Identifier:</b>	F990_P11_S00_L02b	
<b>Reference:</b>	Schedule L, Part IV	Some members of the BSA Board of Directors are also on the boards of other organizations with which the BSA does business. Transactions are in the normal course of business and subject to the normal purchasing policies and procedures of the National Council, which include but are not limited to, solicitation of competitive bids for expenditures which exceed a dollar threshold.
<b>Identifier:</b>	SchL_P04_S00_L00	

Statement 23

Form: Schedule R

Page: 1

Line Number: Part I

Form990ScheduleRPartI

BOY SCOUTS OF AMERICA

22-1576300

Description of Identification of Disregarded Entities

		Total income	End-of-year assets
<b>Name, address and EIN</b>	BSA Asset Management LLC 1325 West Walnut Hill Lane Irving, TX 75038 262473220	\$0	\$0
<b>Primary activities</b>	General Partner/Investments		
<b>State or foreign country</b>	TX		
<b>Direct controlling entity</b>	N/A		

**Statement 24**

Form: Schedule R

Page: 1

Line Number: Part II

Form 990 Schedule R Part II

**BOY SCOUTS OF AMERICA****22-1576300****Description of Identification of Related Tax-Exempt Organizations**


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**Name, address and EIN** Learning for Life  
1329 West Walnut Hill Lane  
Irving, TX 75038-3027  
752396057

**Primary activities** Youth development.

**State or foreign country** TX

**Exempt code section** 501(c)(3)

**Public charity status** 7

**Direct controlling entity** N/A

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**Name, address and EIN** National Boy Scouts of America Foundation  
1325 West Walnut Hill Lane  
Irving, TX 75038-3008  
752675978

**Primary activities** Support Scouting

**State or foreign country** TX

**Exempt code section** 501(c)(3)

**Public charity status** 7

**Direct controlling entity** N/A

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**Name, address and EIN** Learning for Life Foundation  
1329 West Walnut Hill Lane  
Irving, TX 75038  
262270708

**Primary activities** Support Learning for Life programs.

**State or foreign country** TX

**Exempt code section** 501(c)(3)

**Public charity status** 7

**Direct controlling entity** Learning for Life

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**Name, address and EIN** Scout Executives Alliance  
PO Box 152079  
Irving, TX 75015-2079  
226069455

**Primary activities** Support Scouts' employees

**State or foreign country** TX

**Exempt code section** 501(c)(9)

**Public charity status**

**Direct controlling entity** N/A

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**Name, address and EIN** Boy Scouts of America Employee Welfare  
Benefits Plan  
P O Box 152079  
Irving, TX 75015-2079  
752347824

**Primary activities** Welfare Benefits Plan

**State or foreign country** TX

**Exempt code section** 501(c)(9)

**Public charity status**

**Direct controlling entity** N/A

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Statement 25

Form: Schedule R

Page: 2

Line Number: Part III

Form990ScheduleRPartIII

BOY SCOUTS OF AMERICA

22-1576300

Description of Identification of Related Organizations Taxable as a Partnership

		Share of total income	Share of end-of-year assets	Code V-UBI amount
<b>Name, address and EIN</b>	BSA Commingled Endowment Fund LP 1325 West Walnut Hill Lane Irving, TX 75038-3008 262474514	(\$1,264,783)	\$262,291,049	\$0
<b>Primary activity</b>	Endowment investment			
<b>State or foreign country</b>	TX			
<b>Direct controlling entity</b>	N/A			
<b>Predominant income</b>	Investment			
<b>Disproportionate allocations?</b>	Yes			
<b>General or managing partner?</b>	No			