

CINCINNATI OH 45999-0038

In reply refer to: 0248164841
Jan. 16, 2014 LTR 4167C 0
22-1576300 000000 00
00012931
BODC: TE

BOY SCOUTS OF AMERICA
% STEPHANIE PHILLIPS
1325 W WALNUT HILL LANE
IRVING TX 75038

002366

Employer Identification Number: 22-1576300
Group Exemption Number: 1761
Person to Contact: B. Hall
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 07, 2014, request for information about your tax-exempt status.

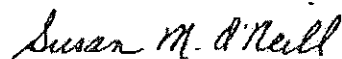
Our records indicate that you were issued a determination letter in November 1965, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Susan M. O'Neill, Department Mgr.
Accounts Management Operations

Internal Revenue Service

Date: April 7, 2006

BOY SCOUTS OF AMERICA
39 ORANGE COUNTY COUNCIL
1211 E DYER RD
SANTA ANA CA 92705-5605 119

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Dottie Downing 31-08029
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
95-1727660
Group Exemption Number:
1762

Dear Sir or Madam:

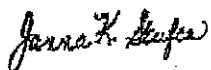
This is in response to your request of April 6, 2006, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Boys Scouts of America, located in Irving, Texas.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services



BOY SCOUTS OF AMERICA®
NATIONAL COUNCIL

Wayne Brock
Chief Scout Executive

Thursday, January 31, 2013

Jeffrie A. Herrmann, Scout Executive
Orange County Council, #39, Boy Scouts of America
1211 East Dyer Road
Santa Ana, CA 92705

Re: Requests for information regarding your council's federal tax-exempt status

Dear Jeffrie:

This letter clarifies the tax-exempt status of your council. The Boy Scouts of America, National Council, is recognized as a public charity and tax exempt under IRC Section 501(c)(3), as well as IRC Section 170(b)(1)(A)(vi). We are not a private foundation as described in IRC Section 509(a). A copy of our current tax-exempt determination letter is attached.

For tax purposes, your council is a bona fide subordinate organization of the Boy Scouts of America, in good standing, and covered under the Boy Scouts of America's group exemption ruling, IRS Ruling No. 1761. Though the council is a separate entity and responsible for its own, independent audit, our exemption ruling extends the same recognition of tax-exempt status to this council as to the Boy Scouts of America National Council.

Each year, the Boy Scouts of America National Office submits to the IRS in electronic format a list of approved subordinate organizations which includes all local councils and their endowment trusts. Your council's information is on the attached list of subordinates.

On behalf of the many young men and women you serve in your council area, thank you again for all you do for Scouting. Questions, if any, can be directed to Russ McNamer, National Office Council Operations Tax and Legal Support, (972) 580-2226 or Russ.McNamer@scouting.org.

Very truly yours,

Wayne Brock
Chief Scout Executive

Attachments

2013 IRS Letter

2012 Group Exemption Update

1325 West Walnut Hill Lane
P.O. Box 152079
Irving, Texas 75015-2079
972.580.2000
www.scouting.org

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LIST OF PARENT AND SUBSIDIARY ACCOUNTS FOR GEN 1761

EIN	FR	NAME OF ORGANIZATION	CONTINUATION NAME	CHAPTER NAME	CARE OF NAME	ADDRESS	CITY	ST	ZIP	UPDATES
941156249	01	BOY SCOUTS OF AMERICA		23 MOUNT DIABLO SILVERADO COUNCIL		800 ELLINWOOD WAY	PLEASANT HILL	CA	945234703003	
941156254	01	BOY SCOUTS OF AMERICA		55 SANTA CLARA CTY COUNCIL		970 W JULIAN ST	SAN JOSE	CA	951262719701	
941156255	01	BOY SCOUTS OF AMERICA		27 SEQUOIA COUNCIL		6005 N TAMERA AVE	FRESNO	CA	937113911050	
941156323	01	BOY SCOUTS OF AMERICA		35 MARIN COUNCIL		225 W END AVE	SAN RAFAEL	CA	949012645253	
941156325	01	BOY SCOUTS OF AMERICA		42 PIEDMONT COUNCIL		10 HIGHLAND WAY	PIEDMONT	CA	946114026106	
941156483	01	BOY SCOUTS OF AMERICA		31 PACIFIC SKYLINE COUNCIL		1150 CHESS DR	FOSTER CITY	CA	944041107505	
9411567394	01	BOY SCOUTS OF AMERICA		41 REDWOOD EMPIRE COUNCIL		1000 APOLLO WAY STE 106	SANTA ROSA	CA	954075442253	ADD
941186155	01	BOY SCOUTS OF AMERICA		59 GREATER YOSEMITE COUNCIL		4031 TECHNOLOGY DR	MODESTO	CA	9535689490316	
941201188	01	BOY SCOUTS OF AMERICA		22 ALAMEDA COUNCIL INC		1714 EVERETT ST	ALAMEDA	CA	945011529149	
941568816	01	BOY SCOUTS OF AMERICA		28 SAN FRANCISCO BAY AREA COUNCIL		1001 DAVIS ST	SAN LEANDRO	CA	945771514016	
943020918	02	BOY SCOUTS OF AMERICA		30 SOUTHERN SIERRA COUNCIL TR		2417 M ST	BAKERSFIELD	CA	933012341176	NC
943462285	01	BOY SCOUTS OF AMERICA		114 LEWIS & CLARK COUNCIL		335 W MAIN ST	BELLEVILLE	IL	622201505359	
945077279	01	BOY SCOUTS OF AMERICA		55 SANTA CLARA COUNTY COUNCIL BOY S		970 W JULIAN ST	SAN JOSE	CA	951262719701	
945181807	01	BOY SCOUTS OF AMERICA		23 MOUNT DIABLO SILVERADO COUNCIL T		800 ELLINWOOD WAY	PLEASANT HILL	CA	945234703003	
951642363	01	BOY SCOUTS OF AMERICA		30 SOUTHERN SIERRA COUNCIL		2417 M ST	BAKERSFIELD	CA	933012341176	
951643304	01	BOY SCOUTS OF AMERICA		58 VERDUGO HILLS COUNCIL		1325 GRANDVIEW AVE	GLENDALE	CA	912012233251	
951643981	01	BOY SCOUTS OF AMERICA		32 LONG BEACH AREA COUNCIL		401 E 87TH ST	LONG BEACH	CA	908073406013	
951643982	01	BOY SCOUTS OF AMERICA		33 LOS ANGELES AREA COUNCIL		2333 SCOUT WAY	LOS ANGELES	CA	900264912331	
951643983	01	BOY SCOUTS OF AMERICA		49 SAN DIEGO- IMPERIAL COUNCIL		1207 UPAS ST	SAN DIEGO	CA	921035127073	
951643984	01	BOY SCOUTS OF AMERICA		40 SAN GABRIEL VALLEY COUNCIL		3450 E SIERRA MADRE BLVD	PASADENA	CA	911071934500	
951696725	01	BOY SCOUTS OF AMERICA		53 LOS PADRES COUNCIL		4000 MODOC RD	SANTA BARBARA	CA	931101807000	
951716783	01	BOY SCOUTS OF AMERICA		57 VENTURA COUNTY COUNCIL		509 E DAILY DR	CAMARILLO	CA	930105820093	
951727660	01	BOY SCOUTS OF AMERICA		39 ORANGE COUNTY COUNCIL		1211 E DYER ROAD	SANTA ANA	CA	927055670991	