



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

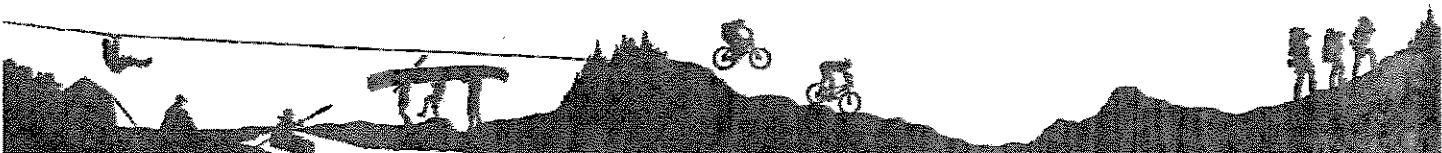
Attachments

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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Department of the Treasury
Internal Revenue Service

P.O. Box 35045
Jacksonville FL 32202-0000

In reply refer to: 0752161057
Jan. 16, 2013 LTR 4167C 0
22-1576300 000000 00

00020902

BODC: TE

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

009092

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

Dear Taxpayer:

This is in response to your Jan. 07, 2013, 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,

Stephen E. Paxton
Operations Manager, AM Operations 3

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:

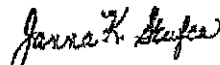
This is in response to your request of April 6, 2006, regarding your organization's tax-exempt status.

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