



BOY SCOUTS OF AMERICA®
NATIONAL COUNCIL

BOY SCOUTS OF AMERICA
EIN # 22-1576300
GROUP EXEMPTION # 1761

March 1, 2023
Council #532 [French Creek]

STEVEN DUNN
BOY SCOUTS OF AMERICA 532 FRENCH CREEK COUNCIL
1815 ROBISON RD W
ERIE, PA 16509

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

Dear Steven,

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 affirmation letter is attached.

For tax purposes, your council is a bona fide subordinate organization of the Boy Scouts of America (**EIN 22-1576300**), 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 Service Center submits to the IRS, updates to the 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 Cicely Nelson, Associate General Counsel – Tax & Financial Planning, National Service Center, Legal Department, (972) 580-2589 or Cicely.Nelson@scouting.org.

Very truly yours,

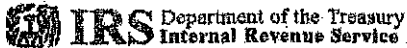
Roger C. Mosby
President and CEO

Enclosures: 2023 IRS affirmation letter; List of approved subordinate organizations

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
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255879722
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BOY SCOUTS OF AMERICA
STEPHANIE PHILLIPS
1325 W WALNUT HL LN
IRVING TX 75038-3008

039017

Employer identification number: 22-1576300
Group exemption number: 1761

Dear Taxpayer:

This is in response to your request dated Apr. 10, 2023, for information about your tax-exempt status.

We issued a determination letter to you on November 1954, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognize the subordinates on the list you submitted as Exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions or gifts they make to you if you use the contributions or gifts exclusively for IRC Section 501(c)(3) purposes. If you solicit contributions or gifts for non-501(c)(3) purposes, you must include a statement that the contributions aren't deductible for federal income tax purposes.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

For information about filing requirements visit www.irs.gov/charities. Specifically, IRC Section 6033(j) provides that if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

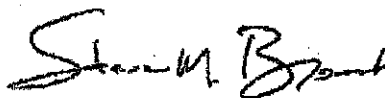
In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

If you have questions, you can call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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Apr. 17, 2023 LTR 4167C 0
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BOY SCOUTS OF AMERICA
STEPHANIE PHILLIPS
1325 W WALNUT HL LN
IRVING TX 75038-3008

Sincerely yours,



Steve M. Brown, Operations Manager
Operations 3-CIN