

Dell Deaton

From: Frankoldani1@aol.com
Sent: Saturday, October 13, 2007 11:59 AM
To: scouts@proteuspubs.com; Tomwhit@aol.com; welchfam94@msn.com; jkossick@comcast.net; mcammer@yahoo.com
Subject: Re: PCS food donations and prizes

Dell,

Pack 5's Tax ID is 38-3627575. I am not absolutely certain that our charter organization is a 501(c)(3). More details on tax exempt status is below.

UNIT GIFTS AND TAX EXEMPT STATUS - Boy Scouts of America

It has been the long-standing position of the IRS and the BSA that units – such as packs, troops, teams, posts, and crews – are NOT covered by the BSA's group exemption, and that the BSA's tax exempt status under IRC Sec. 501(c)(3) does NOT extend to units. Units are not, in themselves, legal entities. They are chartered to partner organizations of the BSA such as churches, PTAs and civic groups. Since a unit is "owned" by its chartering organization, each unit takes its tax status from that organization. Units are NOT subordinate organizations of the Boy Scouts of America.

Frank

In a message dated 10/12/2007 9:09:29 A.M. Eastern Daylight Time, scouts@proteuspubs.com writes:

Food donations.

When Janet D was calling area businesses earlier about this week to arrange permissions for sales teams in front of storefronts, she was told by Meijer's that they have a food donation option. She's checking into filling out some sort of required form on that. Frank: Can you provide our Tax ID and remind us again what our status is here in this regard (ie, tax exempt, but not non-profit)? I'm not saying we pass that along pell-mell, but it might be good to know.

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