



## BOY SCOUTS OF AMERICA

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**To:** BSA Units

**From:** Finance Support Division

**Re:** Local BSA Unit Federal Reporting Requirement Regarding IRS Form 990-N

As you may know, the IRS has introduced a new, abbreviated filing for small tax-exempt organizations with annual gross receipts of less than \$25,000: Form 990-N. The Boy Scouts of America national office has received questions about whether this new filing applies to Cub Scout packs, Boy Scout troops, Venturing crews, and other units, and has consulted the IRS and outside counsel about it.

In their opinion, most Scout units do not have to file the new Form 990-N. Your unit filing requirements will likely remain unchanged from last year. For most units, no filing is required.

The only exception is for the very small number of units that have filed for separate, federal tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Those units must file either Form 990-N (if their annual gross receipts were less than \$25,000) or the more detailed Form 990 or 990-EZ (if annual gross receipts were \$25,000 or more). These forms may be found at [www.irs.gov](http://www.irs.gov).

We continue to strongly discourage units from filing for their own, separate federal 501(c)(3) tax-exempt status with the IRS. These units receive little or no benefits in return for the increased cost, compliance, and complexities of receiving and maintaining their status as stand-alone, incorporated entities.

For questions, please contact your local councilor or the BSA's Finance Support Division at [www.fsdinfo@netbsa.org](mailto:www.fsdinfo@netbsa.org).