

# STRUCTURE OF THE BOY SCOUTS OF AMERICA

- ▶ National BSA and each of the 272 BSA Councils are separately incorporated with 501(c)(3) tax-exempt status.
- ▶ Community groups (churches, schools) that sponsor local scout packs and troops are legally responsible for the activities of the scout units they sponsor. This is because the local packs and troops are not separately incorporated and do not have their own 501(c)(3) tax-exempt status.



**National  
Boy Scouts of America**  
Incorporated with  
501(c)(3) status



**Boy Scouts  
of America  
Councils**  
Separately  
incorporated,  
501(c)(3) status



**Districts**  
Subdivisions of  
BSA Councils



**Chartered  
Organizations**  
Community  
groups,  
schools,  
churches



**Local  
Scout Units**  
Packs, troops

The **National BSA** contracts with each **BSA Council** to provide services to the **Chartered Organizations** and the **Local Scout Units**.

The **BSA Councils** contract with the **Chartered Organizations** to operate the **Local Scout Units**.

Firewalls are legal methods to structure organizations so that each organization is protected from legal claims made against the other organization.

Because the **National BSA** and each **BSA Council** are separately incorporated, a legal firewall has been placed between the activities of the **National BSA** and the activities of each of the **BSA Councils**.

Because **Local Scout Units** normally are not incorporated and do not have their own federal tax-exempt status, there is not a firewall between the activities of the **Local Scout Units** and the **Chartered Organizations** that sponsor the troops. Instead, the **Chartered Organizations** are legally responsible for the activities of the **Local Scout Units**.

RENOSI recommends that **Local Scout Units** incorporate and obtain IRS 501(c)(3) status to protect the troops, their leaders, and assets, and to protect the leaders, staff, and assets of the sponsoring organizations.

## WE ARE HERE TO HELP!

RENOSI helps scout troops and their sponsors across the United States to incorporate and obtain 501(c)(3) tax-exempt status.

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