

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0087

2017Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning _____, 2017, and ending _____, 20 _____.

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Boy Scouts of America	D Employer identification number (Employees' trust, see instructions.) 22-1576300
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Number, street, and room or suite no. If a P.O. box, see instructions. 1325 West Walnut Hill Lane City or town, state or province, country, and ZIP or foreign postal code Irving, TX 75038	E Unrelated business activity codes (See instructions.) 511120 900004
C Book value of all assets at end of year 1388074367	F Group exemption number (See instructions.) ▶ 1761	
G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

H Describe the organization's primary unrelated business activity. ▶ **Advertising Revenue Boys' Life and Scouting magazines**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? . . ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **Stephanie Phillips** Telephone number ▶ **972-580-2000**

Part I Unrelated Trade or Business Income		(A) Income		(B) Expenses		(C) Net	
1a Gross receipts or sales	350620	1c	350620				
b Less returns and allowances		2	115333				
2 Cost of goods sold (Schedule A, line 7) Exhibit 5		3	235287			235287	
3 Gross profit. Subtract line 2 from line 1c		4a	58			58	
4a Capital gain net income (attach Schedule D) Exhibit 6		4b					
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4c					
c Capital loss deduction for trusts Exhibit 6		5	1046727			1046727	
5 Income (loss) from partnerships and S corporations (attach statement)		6					
6 Rent income (Schedule C)		7					
7 Unrelated debt-financed income (Schedule E)		8					
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		9					
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		10					
10 Exploited exempt activity income (Schedule I)		11	1284284	3960599		-2676315	
11 Advertising income (Schedule J)		12	157350			157350	
12 Other income (See instructions; attach schedule) Exhibit 7		13	2723706	3960599		-1236893	
13 Total. Combine lines 3 through 12							

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)	Exhibit 5	14	
15 Salaries and wages		15	179559
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule)		18	
19 Taxes and licenses	Exhibit 5	19	39850
20 Charitable contributions (See instructions for limitation rules)		20	
21 Depreciation (attach Form 4562)		21	
22 Less depreciation claimed on Schedule A and elsewhere on return		22a	
23 Depletion		22b	
24 Contributions to deferred compensation plans		23	
25 Employee benefit programs	Exhibit 5	24	
26 Excess exempt expenses (Schedule I)		25	40389
27 Excess readership costs (Schedule J)		26	
28 Other deductions (attach schedule)	Exhibit 5	27	
29 Total deductions. Add lines 14 through 28		28	307898
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		29	567496
31 Net operating loss deduction (limited to the amount on line 30) Exhibit 4		30	-1804389
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		31	
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		32	-1804389
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32.		33	
		34	-1804389

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2017)

Part III Tax Computation

35	Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ <input type="text"/> (2) \$ <input type="text"/> (3) \$ <input type="text"/>		
b	Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <input type="text"/> (2) Additional 3% tax (not more than \$100,000) \$ <input type="text"/>		
c	Income tax on the amount on line 34	35c	
36	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
37	Proxy tax. See instructions	37	
38	Alternative minimum tax	38	
39	Tax on Non-Compliant Facility Income. See instructions	39	
40	Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies	40	

Part IV Tax and Payments

41a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a		
b	Other credits (see instructions)	41b		
c	General business credit. Attach Form 3800 (see instructions)	41c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	41d		
e	Total credits. Add lines 41a through 41d	41e		
42	Subtract line 41e from line 40	42		
43	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	43		
44	Total tax. Add lines 42 and 43	44		
45a	Payments: A 2016 overpayment credited to 2017	45a		
b	2017 estimated tax payments	45b		
c	Tax deposited with Form 8868	45c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	45d		
e	Backup withholding (see instructions)	45e		
f	Credit for small employer health insurance premiums (Attach Form 8941)	45f		
g	Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="text"/> Total <input type="text"/>	45g		
46	Total payments. Add lines 45a through 45g	46		
47	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	47		
48	Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	48		
49	Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49		
50	Enter the amount of line 49 you want: Credited to 2018 estimated tax <input type="text"/> Refunded <input type="text"/>	50		

Part V Statements Regarding Certain Activities and Other Information (see instructions)

51	At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here <u>Bahamas, Canada</u>	Yes	No
52	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		
53	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/>		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer [Signature]Date 9/18/18Title Chief Financial OfficerMay the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Travis L. Patton

Preparer's signature [Signature]

Date

09/18/2018

Check ☐ if self-employed

PTIN

P00389623

Firm's name PricewaterhouseCoopers, LLP; 600 13th Street NW, Suite 1000Firm's EIN 13-4008324Firm's address Washington, DC 20005-3005Phone no. 202-414-1000

Form 990-T (2017)

Form **8868**

(Rev. January 2017)

Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

▶ **File a separate application for each return.**▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.		Enter filer's identifying number, see instructions	
	Boy Scouts of America		Employer identification number (EIN) or	
	Number, street, and room or suite no. If a P.O. box, see instructions.		22-1576300	
	1325 West Walnut Hill Lane		Social security number (SSN)	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.			
	Irving, Texas 75038-3008			

Enter the Return Code for the return that this application is for (file a separate application for each return)

07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ **Stephanie Phillips, Controller; 1325 W Walnut Hill Ln; Irving, TX 75038-3008**

Telephone No. ▶ **972-580-2300**Fax No. ▶ **972-580-2594**

- If the organization does not have an office or place of business in the United States, check this box ☐ **07**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ **07** If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **November 15**, 20 **18**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 20 **17** or▶ ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.

3a \$ **0**

b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.

3b \$ **0**

c **Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

3c \$ **0**

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 27916D

Form **8868** (Rev. 1-2017)



Department of the Treasury
Internal Revenue Service
Ogden UT 84201

133105.697114.200859.10202 1 AB 0.408 373



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

Notice	CP211A
Tax period	December 31, 2017
Notice date	April 9, 2018
Employer ID number	22-1576300
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

Page 1 of 1

133105

Important information about your December 31, 2017 Form 990T

We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your
December 31, 2017 Form 990T.

Your new due date is November 15, 2018.

What you need to do

File your December 31, 2017 Form 990T by November 15, 2018.

Visit www.irs.gov/charities to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

Additional information

- Visit www.irs.gov/cp211a
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Schedule A—Cost of Goods Sold. Enter method of inventory valuation **▶ lower of average cost or market**

1 Inventory at beginning of year	1	161734	6 Inventory at end of year	6	182750
2 Purchases	2	136349	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	115333
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (attach schedule)	4a			<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Other costs (attach schedule)	4b			<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Total. Add lines 1 through 4b	5	298083			

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)**1. Description of property**

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **▶**(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) **▶****Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals				
Total dividends-received deductions included in column 8				

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 6 and 10.
Enter here and on page 1,
Part I, line 8, column (A).

Add columns 6 and 11.
Enter here and on page 1,
Part I, line 8, column (B).

Totals**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)**

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Totals**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)**

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part I, line 26.

Totals**Schedule J—Advertising Income (see instructions)****Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) Consolidated Periodicals - Exhibit 1	1284284	3960599				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	1289284	3960599	-2676315			

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I ▶						
Totals, Part II (lines 1–5) ▶	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			

BOY SCOUTS OF AMERICA
22-1576300
2017 FORM 990-T, SCHEDULE J, PART I
Consolidated Periodicals
12/31/17

EXHIBIT 1

	Boys' Life	Scouting	Total
Advertising Sales (See Exhibits 2 and 3)	742,357	541,927	1,284,284
Less: Intracompany Advertising Sales	0	0	0
	0	0	0
Net Advertising Sales	742,357	541,927	1,284,284
Advertising Expenses	2,633,681	1,326,917	3,960,599
Less: Cost on Intracompany Sales	0	0	0
Net Advertising Expenses	2,633,681	1,326,917	3,960,599
NET GAIN (LOSS)	(1,891,324)	(784,990)	(2,676,315)

BOY SCOUTS OF AMERICA
Boys' Life Magazine
22-1678300
IRS FORM 990-T
12/31/17

EXHIBIT 2

CTR #	DESCRIPTION	ADVERTISING REVENUE/ EXPENSE Column F=D+A	READERSHIP REVENUE/ EXPENSE Column E= D-F	TOTAL REVENUE/ EXPENSE Column D= B-C	LESS 50% MEALS & ENTERTAINMENT Column C	GROSS REVENUES/ EXPENSES Column B	ADVERT ALLOC Column A
REVENUES:							
1570	Reprint Feature Sales		95.29	95.29		95.29	
1570	Program Planning Package		30,614.84	30,614.84		30,614.84	
1570	Boy's Life Video		87.80	87.80		87.80	
1570	Other Revenues		29,834.82	29,834.82		29,834.82	
1621	Subscriptions		8,701,331.17	8,701,331.17		8,701,331.17	
1621	Single Copy Sales		19,849.76	19,849.76		19,849.76	
1621	Advertising Sales	742,367.23		742,367.23		742,367.23	
1610	Other Revenue		20,869.64	20,869.64		20,869.64	
TOTAL REVENUES		742,367.23	8,802,683.02	9,545,040.25	0.00	9,545,040.25	
ALLOCATED EXPENSES:							
1510	Boy's Life Editorial	127,171.00	925,274.00	1,052,445.00	(449.09)	1,052,894.09	12.08339%
1531	Design/Photo	49,326.00	362,993.46	402,319.46	0.00	402,319.46	12.26603%
1531	Circularization/ Distribution	300,028.00	2,146,192.86	2,446,221.86	0.00	2,446,221.86	12.26603%
1601	Magazine Production	632,164.00	3,806,628.80	4,338,782.80	0.00	4,338,782.80	12.26603%
1611	Magazine Div Publisher	36,906.00	266,148.66	282,054.66	(721.49)	292,776.14	12.26603%
1621	Administrative Accounts	129,815.00	1,036,467.04	1,166,272.04	0.00	1,166,272.04	11.13076%
		1,174,401.00	8,623,694.81	9,698,095.81	(1,170.58)	9,699,266.39	
DIRECT EXPENSES:							
1521	Editorial		0.00	0.00		0.00	
1540	Circulation Service Dir		568,962.14	568,962.14	(51.10)	569,013.24	
1681	Customer Service	0.00	94,191.00	94,191.00	0.00	94,191.00	
1570	Program Planning		29,167.93	29,167.93		29,167.93	
1591	Advertising Sales Administration	1,327,687.32		1,327,687.32	(8,991.08)	1,336,678.40	
1591	Advertising Sales Promo/Research	131,582.97		131,582.97	(181.73)	131,774.70	
TOTAL DIRECT EXPENSES		1,459,280.29	689,221.07	2,151,601.37	(9,223.91)	2,160,825.28	
TOTAL EXPENSES		2,633,681.29	9,216,015.88	11,849,697.18	(10,394.49)	11,860,091.67	
NET GAIN (LOSS)		(1,891,324.06)	(413,332.86)	(2,304,656.93)	10,394.49	(2,315,051.42)	

Allocation percentages are based on various factors of time and materials used in advertising revenue production.

BOY SCOUTS OF AMERICA
Scouting Magazine
22-1576300
IRS FORM 990-T
12/31/2017

EXHIBIT 3

COST CTR #	ADVERTISING REVENUE/ EXPENSE Column F=D*A	READERSHIP REVENUE/ EXPENSE Column E= D-F	ALLOCABLE INCOME TOTAL REVENUE/EXPENSE Column D= B-C	LESS 50% OF MEALS & ENTERTAINMENT Column C	GROSS REVENUES/ EXPENSES Column B	ADVERTISING ALLOCATION Column A
REVENUES:						
1622 Earned Subscriptions		1,650,471.02	1,650,471.02		1,650,471.02	
1622 Advertising Sales	541,926.56		541,926.56		541,926.56	
1622 Single Copy Sales		0.00	0.00		0.00	
1622 Insert Income		0.00	0.00		0.00	
1622 Production Fees		0.00	0.00		0.00	
TOTAL SALES	541,926.56	1,650,471.02	2,192,397.58	0.00	2,192,397.58	
ALLOCATED EXPENSES:						
1632 Magazine Design/Photo	46,943.00	133,332.21	180,275.21	0.00	180,275.21	26.040%
1652 Distribution / Circulation Expe	268,485.00	762,562.79	1,031,047.79	0.00	1,031,047.79	26.040%
1602 Magazine Production	363,784.00	1,033,239.32	1,397,023.32	0.00	1,397,023.32	26.040%
1612 Publishing Administration	25,435.00	71,999.14	97,433.14	(240.50)	97,673.64	26.040%
1622 Scouting Administration	135,177.00	383,935.84	519,113.84	0.00	519,113.84	26.040%
	839,824.00	2,385,069.30	3,224,893.30	(240.50)	3,225,133.80	
DIRECT EXPENSES:						
1622 Scouting Magazine Editor		528,419.08	528,419.08	(168.07)	528,587.14	
1652 Customer Service	0.00	23,258.04	23,258.04	0.00	23,258.04	
1652 Advertising Sales Admin	436,440.18		436,440.18	(2,997.04)	439,437.21	
1692 Advertising Sales Promo/Res	50,652.84		50,652.84	(121.15)	50,773.99	
	487,093.02	551,677.12	1,038,770.14	(3,286.25)	1,042,056.39	
TOTAL EXPENSES	1,326,917.02	2,936,746.42	4,263,663.44	(3,526.75)	4,267,190.19	
NET GAIN (LOSS)	(784,990.46)	(1,286,275.40)	(2,071,265.86)	3,526.75	(2,074,792.61)	

Allocation percentages are based on various factors of time and materials used in advertising revenue production.

Boy Scouts of America

22-1576300

Net Operating Loss Deduction Amount Available for Future Years

2017 Form 990-T, Page 1, Line 31

Year	Loss	Year Loss Expires	Capital Loss Carryforward	30% Contribution Carryforward	50% Contribution Carryforward
1998	1,618,004	2018			
1999	1,355,534	2019			
2000	762,190	2020			
2001	1,162,417	2021			
2002	1,659,844	2022			
2003	1,595,685	2023			
2004	2,109,869	2024			
2005	1,510,529	2025			
2006	1,694,011	2026			
2007	2,961,950	2027			
2008	2,527,010	2028			
2009	2,416,214	2029			
2010	1,653,152	2030			
2011	2,677,541	2031			
2012	3,125,794	2032			
2013	3,167,483	2033			
2014	1,772,279	2034	3,681	187	3,450
2015	1,491,967	2035	(3,681)		998
2016	1,638,038	2036		28	168
2017	1,804,389	2037		803	4,894
TOTALS	38,703,900		0	1,018	9,510

BOY SCOUTS OF AMERICA
22-1576300
FORM 990-T, PAGE 1, PART I
OTHER SALES ACTIVITIES
STATEMENT OF INCOME AND EXPENSE
12/31/2017

	Reserve Collection Sales *	Florida Sea Base Jewelry Sales *	Northern Tier Jewelry Sales *	Philmont Cattle Operations	Philmont Jewelry Sales *	Total
GROSS SALES	49,410	7,293	0	216,668	77,249	350,620
COST OF GOODS SOLD	40,055	4,738	0	28,155	42,385	115,333
GROSS PROFIT	<u>9,355</u>	<u>2,555</u>	<u>0</u>	<u>188,513</u>	<u>34,864</u>	<u>235,287</u>
DIRECT OPERATING EXPENSES:						
SALARIES AND WAGES	149,337			0	30,222	179,559
EMPLOYEE BENEFITS	40,321			68		40,389
PAYROLL TAXES				0	2,312	2,312
SUPPLIES	92,318			14,636	1,593	108,547
FEED				25,934		25,934
MISCELLANEOUS				75		75
TRAVEL	21,339			1,973		23,312
DUES AND SUBSCRIPTIONS				610		610
INDEPENDENT CONTRACTORS	70,770			0		70,770
MANAGEMENT SERVICES				65,554		65,554
MAINTENANCE AND REPAIRS				398		398
INSURANCE				10,387		10,387
TAXES				39,650		39,650
TOTAL	<u>374,084</u>	<u>0</u>	<u>0</u>	<u>159,284</u>	<u>34,127</u>	<u>567,496</u>
NET INCOME (LOSS)	<u>(\$364,729)</u>	<u>\$2,555</u>	<u>\$0</u>	<u>\$29,229</u>	<u>\$737</u>	<u>(\$332,209)</u>

* Sales of jewelry at high adventure bases includes items that are not related to the Scouting program. Reserve Collection sales include recognition items sold through Supply.

BOY SCOUTS OF AMERICA
22-1576300
2017 FORM 990-T, PART I, Line 5
Income (loss) from partnerships

EIN	Name	Income (expense)	
		Form 990-T Line 5	Form 990-T Line 4a and Schedule D
06-1839300	Karpreilly Capital Partners LP	556,215	0
26-2474514	BSA Commingled Endowment Fund LP	(34,885)	13
27-1628714	Thoma Bravo Fund IX AIV LP	(3,362)	0
27-3569303	GTCR Fund X/B LP	(23,252)	(28)
45-3129016	Thoma Bravo Fund X, LP	1,118	0
45-5445594	Karpreilly Capital Partners II	665,164	0
46-2874903	GTCR Fund XI/B LP	(115,873)	73
57-6218917	Compass Diversified Holdings	0	0
61-1590801	HPS LLC	318	0
80-0853861	Adreessen Horowitz Fund III (AIV), LP	(948)	0
Foreign	Waterland Private Equity Fund V C.V.	0	0
32-6039647	State Street MSCI ACWI EX USA Index	199	0
32-6039647	State Street MSCI ACWI EX USA Index	66	0
27-6455179	STATE STREET GLOBAL REAL ESTATI	1,968	0
Totals		1,046,727	58

BOY SCOUTS OF AMERICA

Exhibit 7

22-1576300

SPONSORSHIP UNRELATED BUSINESS INCOME

FORM 990-T, PAGE 1, LINE 12

12/31/2017

Name	2017 Income recorded	2% return benefit limit	FMV of sponsor- ship benefits	UBI	QSP	Cost to BSA
Daisy Outdoor Products	25,000	500	9,350	9,350	15,650	-
FCA US LLC	25,000	500	4,000	4,000	21,000	-
Vista Outdoor Operations LLC	395,307	7,906	144,000	144,000	251,307	-
Totals	445,307	8,906	157,350	157,350	287,957	-

Form **8832**

(Rev. December 2013)

Entity Classification Election

OMB No. 1545-1516

Department of the Treasury
Internal Revenue Service► Information about Form 8832 and its instructions is at www.irs.gov/form8832.

Type or Print	Name of eligible entity making election	Employer identification number
	Analytico B.V.	
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	c/o Waterland Priv. Eq. Inv., Nieuwe's-Gravelandseweg 17	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.	
	1405 HK Bussum, The Netherlands	
► Check if: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Late classification relief sought under Revenue Procedure 2009-41 <input type="checkbox"/> Relief for a late change of entity classification election sought under Revenue Procedure 2010-32		
Part I Election Information		

1 Type of election (see instructions):

- a ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ Yes. Go to line 2b.
☒ No. Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- ☐ Yes. Go to line 3.
☐ No. Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- ☐ Yes. You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
☒ No. You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a Name of owner ► **WPEF VI Holding Coöperatief W.A.**
b Identifying number of owner ► **EIN #98-1251337**

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a Name of parent corporation ► _____
b Employer identification number ► _____

For Paperwork Reduction Act Notice, see instructions.

Gen. No. 22588R

Form **8832** (Rev. 12-2013)

Part I. Election Information (Continued)

6 Type of entity (see instructions):

- a ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.
b ☐ A domestic eligible entity electing to be classified as a partnership.
c ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
d ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.
e ☐ A foreign eligible entity electing to be classified as a partnership.
f ☒ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ► Netherlands

8 Election is to be effective beginning (month, day, year) (see instructions) 4/13/2018

9 Name and title of contact person whom the IRS may call for more information

10 Contact person's telephone number

Michaela Mott, Clifford Chance US LLP

212-878-9156

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this election and consent statement, and to the best of my (our) knowledge and belief, this election and consent statement are true, correct, and complete. If I am an officer, manager, or member signing for the entity, I further declare under penalties of perjury that I am authorized to make the election on its behalf.

[illegible]

Form **8832**

(Rev. December 2013)

Entity Classification Election

OMB No. 1545-1516

Department of the Treasury
Internal Revenue Service► Information about Form 8832 and its instructions is at www.irs.gov/form8832.**Type
or
Print**

Name of eligible entity making election

Logistisco B.V.

Employer identification number

Number, street, and room or suite no. If a P.O. box, see instructions.

c/o Waterland Priv. Eq. Inv., Nieuwe's-Gravelandseweg 17

City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.

1406 HK Bussum, The Netherlands

- Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information**1 Type of election (see instructions):**

- a ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ Yes. Go to line 2b.
☐ No. Skip line 2b and go to line 3.

2b Was the eligible entity's prior election an initial classification election by a newly formed entity that was effective on the date of formation?

- ☐ Yes. Go to line 3.
☐ No. Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- ☐ Yes. You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
☒ No. You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a Name of owner ► WPEF VI Holding Coöperatief W.A.
b Identifying number of owner ► EIN #98-1251337

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a Name of parent corporation ► _____
b Employer identification number ► _____

Form **8832**

(Rev. December 2013)

Department of the Treasury
Internal Revenue Service

Entity Classification Election

► Information about Form 8832 and its instructions is at www.irs.gov/form8832.

OMB No. 1545-1518

Type or Print	Name of eligible entity making election		Employer identification number
	Powerco B.V.		
	Number, street, and room or suite no. If a P.O. box, see instructions.		
	c/o Waterland Priv. Eq. Inv., Nieuwe's-Gravelandseweg 17		
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.		
	1405 HK Bussum, The Netherlands		
► Check if: <input type="checkbox"/> Address change <input type="checkbox"/> Late classification relief sought under Revenue Procedure 2009-41			
<input type="checkbox"/> Relief for a late change of entity classification election sought under Revenue Procedure 2010-32			
Part I Election Information			

1 Type of election (see instructions):

- a ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

2a Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ Yes. Go to line 2b.
☐ No. Skip line 2b and go to line 3.

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- ☐ Yes. Go to line 3.
☐ No. Stop here. You generally are not currently eligible to make the election (see instructions).

3 Does the eligible entity have more than one owner?

- ☐ Yes. You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.
☒ No. You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

4 If the eligible entity has only one owner, provide the following information:

- a Name of owner ► WPEF VI Holding Coöperatief W.A.
b Identifying number of owner ► EIN #98-1251337

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a Name of parent corporation ►
b Employer identification number ►

Form **8832**

(Rev. December 2013)

Entity Classification Election

OMB No. 1545-1516

Department of the Treasury
Internal Revenue Service► Information about Form 8832 and its instructions is at www.irs.gov/form8832.

Type or Print	Name of eligible entity making election SaaSco VI B.V.	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	c/o Waterland Priv. Eq. Inv., Nieuwe's-Gravelandseweg 17	
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code. 1405 HK Bussum, The Netherlands	

► Check if: ☐ Address change ☒ Late classification relief sought under Revenue Procedure 2009-41
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

1 Type of election (see instructions):

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☒ No. You can elect to be classified as an association taxable as a corporation or to be disregarded as a separate entity. Go to line 4.

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- a Name of owner ► **WPEF VI Holding Coöperatief W.A.**
b Identifying number of owner ► **EIN #98-1251337**

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a Name of parent corporation ► _____
b Employer identification number ► _____

Form **8832**

(Rev. December 2013)

Department of the Treasury
Internal Revenue Service

Entity Classification Election

► Information about Form 8832 and its instructions is at www.irs.gov/form8832.

OMB No. 1545-1516

Type
or
Print

Name of eligible entity making election

Textilesco B.V.

Employer identification number

Number, street, and room or suite no. If a P.O. box, see instructions.

c/o Waterland Priv. Eq. Inv., Nieuwe's-Gravelandseweg 17

City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.

1405 HK Bussum, The Netherlands

- Check if: ☐ Address change ☐ Late classification relief sought under Revenue Procedure 2009-41
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32

Part I Election Information

1 Type of election (see instructions):

- a ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

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b Identifying number of owner ► EIN #98-1251337

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

a Name of parent corporation ►

b Employer identification number ►

Form **8832**

(Rev. December 2013)

Department of the Treasury
Internal Revenue Service**Entity Classification Election**

OMB No. 1545-1516

► Information about Form 8832 and its instructions is at www.irs.gov/form8832.**Type
or
Print**

Name of eligible entity making election

WPEF VI Holdco VI BE B.V.

Employer identification number

Number, street, and room or suite no. If a P.O. box, see instructions.

c/o Waterland Priv. Eq. Inv., Nieuwe's-Gravelandseweg 17

City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.

1405 HK Bussum, The Netherlands

► Check if: ☐ Address change ☒ Late classification relief sought under Revenue Procedure 2008-41
☐ Relief for a late change of entity classification election sought under Revenue Procedure 2010-32**Part I Election Information****1 Type of election (see instructions):**

- a** ☒ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.
b ☐ Change in current classification. Go to line 2a.

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- ☐ Yes. Go to line 2b.
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b Identifying number of owner ► EIN #98-1251337

5 If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ►
b Employer identification number ►

Form **8865****Return of U.S. Persons With Respect to
Certain Foreign Partnerships**

OMB No. 1545-1668

2017Attachment
Sequence No. **118**Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.Information furnished for the foreign partnership's tax year
beginning **January 1**, 2017, and ending **December 31**, 20 **17**

Name of person filing this return

Filer's identifying number

Boy Scouts of America**22-1576300**

Filer's address (if you are not filing this form with your tax return)

A Category of filer (see Categories of Filers in the instructions and check applicable box(es):

1 ☐ 2 ☐ 3 ☒ 4 ☐

B Filer's tax year beginning , 20 , and ending , 20

C Filer's share of liabilities: Nonrecourse \$ **None** Qualified nonrecourse financing \$ **None** Other \$ **None**

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name

EIN

Address

E Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership

2(a) EIN (if any)

98-1167089

2(b) Reference ID number (see instr.)

3 Country under whose laws organized

CJ

4 Date of organization 08/20/2014	5 Principal place of business HK	6 Principal business activity code number 523800	7 Principal business activity Investments	8a Functional currency USD	8b Exchange rate (see instr.)
---------------------------------------------	--------------------------------------------	------------------------------------------------------------	-----------------------------------------------------	--------------------------------------	-------------------------------

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States N/A	2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: Ogden, UT
3 Name and address of foreign partnership's agent in country of organization, if any Orchid Asia VI, L.P. c/o Orchid Asia V Group Management, Ltd. Suites 6211-12, The Center 99 Queen's Road Central HK	4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different Same

5 Were any special allocations made by the foreign partnership? ☐ Yes ☒ No

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions)

7 How is this partnership classified under the law of the country in which it is organized? ▶ **Limited Partnership**8a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that is a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 8b. ▶ ☐ Yes ☒ Nob If "Yes," does the separate unit or combined separate unit have a dual consolidated loss as defined in Reg. 1.1503(d)-1(b)(5)(ii)? ▶ ☐ Yes ☐ No

9 Does this partnership meet both of the following requirements?

- The partnership's total receipts for the tax year were less than \$250,000 and
 - The value of the partnership's total assets at the end of the tax year was less than \$1 million.
- If "Yes," do not complete Schedules L, M-1, and M-2. ☐ Yes ☒ No

Sign Here
Only if You
Are Filing
This Form
Separately
and Not With
Your Tax
Return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member

Date

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 25652A

Form **8865** (2017)

Schedule A

Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box b, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a ☒ Owns a direct interestb ☐ Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? ☐ Yes ☐ No

Schedule A-2

Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a			
	b	Less returns and allowances	1b		1c	
	2	Cost of goods sold	2			
	3	Gross profit. Subtract line 2 from line 1c	3			
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4			
	5	Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6			
7	Other income (loss) (attach statement)	7				
8	Total income (loss). Combine lines 3 through 7			8		
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)	9			
	10	Guaranteed payments to partners	10			
	11	Repairs and maintenance	11			
	12	Bad debts	12			
	13	Rent	13			
	14	Taxes and licenses	14			
	15	Interest	15			
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported elsewhere on return	16b		16c	
	17	Depletion (Do not deduct oil and gas depletion.)	17			
	18	Retirement plans, etc.	18			
	19	Employee benefit programs	19			
	20	Other deductions (attach statement)	20			
	21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22	Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22		

Schedule K		Partners' Distributive Share Items	Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 2, line 22)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach statement)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Guaranteed payments	4	
	5	Interest income	5	
	6	Dividends: a Ordinary dividends	6a	
	b	Qualified dividends	6b	
	7	Royalties	7	
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
Deductions	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b	Collectibles (28%) gain (loss)	9b	
	c	Unrecaptured section 1250 gain (attach statement)	9c	
	10	Net section 1231 gain (loss) (attach Form 4797)	10	
	11	Other income (loss) (see instructions) Type ▶	11	
	12	Section 179 deduction (attach Form 4562)	12	
	13a	Contributions	13a	
	b	Investment interest expense	13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d	Other deductions (see instructions) Type ▶	13d	
	Self-Employment	14a	Net earnings (loss) from self-employment	14a
b		Gross farming or fishing income	14b	
c		Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a	Name of country or U.S. possession ▶	16a	
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
	d	Foreign gross income sourced at partnership level		
	e	Passive category ▶ General category ▶ f Other (attach statement) ▶	16f	
	g	Deductions allocated and apportioned at partner level		
	h	Interest expense ▶ h Other ▶	16h	
	i	Deductions allocated and apportioned at partnership level to foreign source income		
	j	Passive category ▶ General category ▶ k Other (attach statement) ▶	16k	
	l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	16l	
	m	Reduction in taxes available for credit (attach statement)	16m	
n	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
c	Other items and amounts (attach statement)			

Schedule L Balance Sheets per Books. (Not required if item H9, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets				
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H9, page 1, is answered "Yes.")

1 Net income (loss) per books			6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):		
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize):			a Tax-exempt interest \$		
3 Guaranteed payments (other than health insurance)			7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize):		
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):			a Depreciation \$		
a Depreciation \$			8 Add lines 6 and 7		
b Travel and entertainment \$			9 Income (loss). Subtract line 8 from line 5		
5 Add lines 1 through 4					

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H9, page 1, is answered "Yes.")

1 Balance at beginning of year			6 Distributions: a Cash		
2 Capital contributed:			b Property		
a Cash			7 Other decreases (itemize):		
b Property					
3 Net income (loss) per books			8 Add lines 6 and 7		
4 Other increases (itemize):			9 Balance at end of year. Subtract line 8 from line 5		
5 Add lines 1 through 4					

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O
(Form 8865)Department of the Treasury
Internal Revenue Service**Transfer of Property to a Foreign Partnership**
(under section 6038B)▶ Attach to Form 8865. See instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1688

2017

Name of transferor

Boy Scouts of America

Filer's identifying number

22-1576300

Name of foreign partnership

Orchid Asia VI, L.P.

EIN (if any)

98-1167089

Reference ID number (see instructions)

- 1a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? See instructions ☐ Yes ☐ No
- b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? ☐ Yes ☐ No
- 2 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer
Cash	Various		871,339			
Stock, notes receivable and payable, and other securities						
Inventory						
Tangible property used in trade or business						
Intangible property described in section 197(f)(9)						
Intangible property, other than intangible property described in section 197(f)(9)						
Other property						
Totals						

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer 0.3397 % (b) After the transfer 0.3220 %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? ☐ Yes ☐ No

**Return by a U.S. Transferor of Property
to a Foreign Corporation**

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor Boy Scouts of America	Identifying number (see instructions) 22-1576300
----------------------------------------------------	------------------------------------------------------------

1 If the transferor was a corporation, complete questions 1a through 1d.

- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☐ No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? ☐ Yes ☐ No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
Waterland Private Equity Fund V C.V.	Foreign

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ Yes ☒ No
- c** Is the partner disposing of its entire interest in the partnership? ☐ Yes ☒ No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ Yes ☒ No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) Combell Group B.V.	4a Identifying number, if any Foreign
5 Address (including country) Nieuwe's-Gravelandseweg 17, 1405 HK Bussum, the Netherlands	4b Reference ID number (see instructions) COM2017

6 Country code of country of incorporation or organization (see instructions)

NL

7 Foreign law characterization (see instructions)

Limited Partnership

- 8** Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2017)

Part III Information Regarding Transfer of Property (see instructions)**Section A—Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	Various		109,845		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

- 9 Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

- 10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

11 Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☐ No

12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

a Transfer of property subject to section 367(a)(1) gain recognition ☐ Yes ☐ Nob Depreciation recapture ☐ Yes ☐ Noc Branch loss recapture (see instructions) ☐ Yes ☐ No

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$

e Any other income recognition provision contained in the above-referenced regulations ☐ Yes ☐ No

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the Supplemental Part III Information Required To Be Reported section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? ☐ Yes ☐ No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? ☐ Yes ☐ No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? ☐ Yes ☐ No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? ☐ Yes ☐ No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)
Part IV Additional Information Regarding Transfer of Property (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.00% (b) After 0.3913%
- 18 Type of nonrecognition transaction (see instructions) ► Section 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | | |
|---|---------------------------------------------|------------------------------|----------------------------------------|
| a | Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b | Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c | Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d | Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 20 Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? ☐ Yes ☒ No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No

**Return by a U.S. Transferor of Property
to a Foreign Corporation**

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor Boy Scouts of America	Identifying number (see instructions) 22-1576300
----------------------------------------------------	------------------------------------------------------------

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☐ Yes ☐ No
- b Did the transferor remain in existence after the transfer? ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☐ No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d Have basis adjustments under section 367(a)(5) been made? ☐ Yes ☐ No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

Waterland Private Equity Fund VI C.V.

Foreign

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ Yes ☒ No
- c Is the partner disposing of its entire interest in the partnership? ☐ Yes ☒ No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ Yes ☒ No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) Keylane Topholding B.V.	4a Identifying number, if any Foreign
5 Address (including country) Nieuwe's-Gravelandseweg 17, 1405 HK Bussum, the Netherlands	4b Reference ID number (see instructions) KEY2017

- 6 Country code of country of incorporation or organization (see instructions)

NL

- 7 Foreign law characterization (see instructions)

Limited Partnership

- 8 Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2017)

Part III Information Regarding Transfer of Property (see instructions)**Section A—Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	Various		211,237		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than Intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vi)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

11 Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☐ No**12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.a Transfer of property subject to section 367(a)(1) gain recognition ☐ Yes ☐ Nob Depreciation recapture ☐ Yes ☐ Noc Branch loss recapture (see instructions) ☐ Yes ☐ No

d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$

e Any other income recognition provision contained in the above-referenced regulations ☐ Yes ☐ NoIf the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the **Supplemental Part III Information Required To Be Reported** section below.**Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(f)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? ☐ Yes ☐ No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? ☐ Yes ☐ No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? ☐ Yes ☐ No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? ☐ Yes ☐ No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)
Part IV Additional Information Regarding Transfer of Property (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.00% (b) After 0.2361%
- 18 Type of nonrecognition transaction (see instructions) ► Section 351 _____
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
- | | |
|-----------------------------------------------|---------------------------------------------------------------------|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 20 Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? ☐ Yes ☒ No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No

**Return by a U.S. Transferor of Property
to a Foreign Corporation**

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0028

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor Boy Scouts of America	Identifying number (see instructions) 22-1576300
----------------------------------------------------	------------------------------------------------------------

1 If the transferor was a corporation, complete questions 1a through 1d.

- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☐ Yes ☐ No
- b** Did the transferor remain in existence after the transfer? ☐ Yes ☐ No
If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☐ No
If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? ☐ Yes ☐ No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

Waterland Private Equity Fund V C.V.

Foreign

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ Yes ☒ No
- c** Is the partner disposing of its entire interest in the partnership? ☐ Yes ☒ No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ Yes ☒ No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) Remedco Holding B.V.	4a Identifying number, if any Foreign
5 Address (including country) Nieuwe's-Gravelandseweg 17, 1405 HK Bussum, the Netherlands	4b Reference ID number (see instructions) REM2017

6 Country code of country of incorporation or organization (see instructions)

NL

7 Foreign law characterization (see instructions)

Limited Partnership

- 8** Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16982D

Form **926** (Rev. 12-2017)

Part III Information Regarding Transfer of Property (see instructions)**Section A—Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	Various		122,530		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

- 9** Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

- 10** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

- 11 Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☐ No
- 12 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.
- a Transfer of property subject to section 367(a)(1) gain recognition. . . . ☐ Yes ☐ No
- b Depreciation recapture ☐ Yes ☐ No
- c Branch loss recapture (see instructions) ☐ Yes ☐ No
- d If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ _____
- e Any other income recognition provision contained in the above-referenced regulations ☐ Yes ☐ No

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the **Supplemental Part III Information Required To Be Reported** section below.**Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? ☐ Yes ☐ No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? ☐ Yes ☐ No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? ☐ Yes ☐ No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? ☐ Yes ☐ No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)
Part IV Additional Information Regarding Transfer of Property (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.00% (b) After 0.3913%
- 18 Type of nonrecognition transaction (see instructions) ► Section 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
- | | | | |
|---|---------------------------------------------|------------------------------|----------------------------------------|
| a | Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b | Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| c | Recapture under section 1503(d) | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| d | Exchange gain under section 987 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- 20 Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? ☐ Yes ☒ No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No

**Return by a U.S. Transferor of Property
to a Foreign Corporation**

► Go to www.irs.gov/Form926 for instructions and the latest information.
► Attach to your income tax return for the year of the transfer or distribution.

OMB No. 1545-0026

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor Boy Scouts of America	Identifying number (see instructions) 22-1578300
----------------------------------------------------	------------------------------------------------------------

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☐ Yes ☐ No
- b Did the transferor remain in existence after the transfer? ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☐ No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d Have basis adjustments under section 367(a)(5) been made? ☐ Yes ☐ No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.
- a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
Thoma Bravo Fund XI Global, L.P.	98-1367469

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ Yes ☒ No
- c Is the partner disposing of its entire interest in the partnership? ☐ Yes ☒ No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ Yes ☒ No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) Kofax Parent Limited	4a Identifying number, if any Foreign
5 Address (including country) Fourth Floor, St. Paul's Gate, 22-24 New Street, St. Helier, Jersey JE1 4TR	4b Reference ID number (see instructions) KOF2017

- 6 Country code of country of incorporation or organization (see instructions)

JE
7 Foreign law characterization (see instructions) Corporation

- 8 Is the transferee foreign corporation a controlled foreign corporation? ☐ Yes ☒ No

Part III Information Regarding Transfer of Property (see instructions)**Section A—Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	07/07/2017		275,537		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred? ☒ Yes ☐ No
If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? ☐ Yes ☐ No

Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
Totals					

* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

11 Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☐ No**12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.**a** Transfer of property subject to section 367(a)(1) gain recognition. ☐ Yes ☐ No**b** Depreciation recapture ☐ Yes ☐ No**c** Branch loss recapture (see instructions) ☐ Yes ☐ No**d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$**e** Any other income recognition provision contained in the above-referenced regulations ☐ Yes ☐ No

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the Supplemental Part III Information Required To Be Reported section below.

Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
Totals						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)? ☐ Yes ☐ No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)? ☐ Yes ☐ No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not? ☐ Yes ☐ No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ _____
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years? ☐ Yes ☐ No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? ☐ Yes ☐ No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? ☐ Yes ☐ No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? ☐ Yes ☐ No

Supplemental Part III Information Required To Be Reported (see instructions)
Part IV Additional Information Regarding Transfer of Property (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.
(a) Before 0.00% (b) After 0.08%
- 18 Type of nonrecognition transaction (see instructions) ► Section 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
- | | |
|-----------------------------------------------|---------------------------------------------------------------------|
| a Gain recognition under section 904(f)(3) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| c Recapture under section 1503(d) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| d Exchange gain under section 987 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- 20 Did this transfer result from a change in entity classification? ☐ Yes ☒ No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)? ☐ Yes ☒ No
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? ☐ Yes ☐ No