

Pathfinder District Roundtable 8/7/03

Agenda:

Announcements:

Upcoming events:

United Way Day of Caring – 8/13/03, 3-5 PM

20 scouts needed to help set up for the day of caring @ ARC of the Ozarks. Pizza and cokes will be provided. Contact Libby Bernard (864-7887).

The ARC of the Ozarks is located behind Evangel College.

Popcorn Kickoff – 8/21/03

School Night – 9/11/03

OA Fall Encampment (Childress Scout Reservation) – 9/12-14/03

Convoy of Hope – 9/27/03 – See below

Boy Scout Leader Training –

10/4/03 – New Leader Essentials and Position Specific Training

10/7/03 – New Leader Essentials only (evening session)

COPE Challenge (Camp Arrowhead) – 10/4/03

Pathfinder District Fall Camporee – 10/24-26/03 – Mike Holmes Scoutmaster of Troop 31

Monthly program theme – **Canoeing and Kayaking in the Ozarks** (Steve Childers from More Time Outdoors)

Scoutmaster/Committee training topic – **IRS and Flag Etiquette**

Guide to Safe Scouting – the new 2003 edition (orange) cover is now available!



email forwarded from Sean Taylor

Thanks Dean for visiting with me about the Convoy of Hope Outreach coming up on **Sept. 27th**. As you requested below is a synopsis of the outreach and how Boy Scouts/Cub Scouts might fit into the effort to serve the working poor and needy in SW Missouri.

Convoy of Hope is a Springfield-based international relief agency that provides humanitarian aid to those in need around the world. COH responds to world disasters, such as mudslides in Honduras, hurricanes in Caribbean, earthquakes, war victims in Afghanistan, etc. Domestically COH sponsors/coordinates outreaches in metropolitan areas to reach out to the working poor and needy in our communities. **This effort is led by COH but executed by area churches and human service groups, and is nearly fully staffed by community volunteers.**

On the day of the outreach, we expect 10,000 guests to be served in a variety of ways by 2,000 caring volunteers. Guests of honor will be provided hot lunch, medical treatment through a comprehensive health fair, job and career assistance, KidsZone carnival, free haircuts by 80 professional hair stylists, and two sacks of groceries for each person. Guests will also have an opportunity if they choose to get connected with a church in their neighborhood area to help support them as they strive to improve their personal situations.

With only 3 months planning last year and cold rainy weather at last October's outreach, 5,990 guests were served from NW Arkansas to Joplin to as far north as Kansas City, to Rolla and the eastern Springfield metro area. **COH needs help in getting the word out to those who need help, and that is where Scouts can play a vital role.**

COH promotes the outreaches in media, but most effectively through word of mouth and personal invitation by delivering handbills door-to-door beginning about 6 weeks prior to outreach day. We would propose the following for Scouts to help:

- 1) COH will identify target communities for Scouts to distribute handbills to residential areas in those towns. Through the help of community leaders in those cities, neighborhoods with concentrations of working poor and needy will be identified to assist Scout leaders/packs to efficiently pass out fliers.
- 2) **COH would request Scouts to perform this activity on a given Saturday at the end of August or 1st couple of Saturdays in September, to be mutually agreed upon. COH provides all handbills well in advance of distribution date to Scout leadership.**
- 3) **Each participating Scout will receive a patch/badge to identify their participation and support of this project.** COH will provide to Scouts, if requested, documentation evidencing Scouting's support of this effort for regional/national Scouting awards/recognition.
- 4) Briefly summarized, target cities would include Springfield and surrounding bedroom communities like Nixa, Ozark, Republic, etc. Also, Branson/Taney Co./Stone Co. areas, Monett/Aurora/Marionville, Bolivar, Lebanon, and Buffalo would be other example cities for targeted distribution. Joplin may also be included in this effort.

Dean thanks again for your willingness to listen and read this proposal. As always contact me with questions/clarification.

With best regards,
Russ Marquart
COH volunteer asst. coordinator



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Kayaking BSA

Kayaking BSA provides an introduction to kayaking skills and safety procedures and serves as a program opportunity for Boy Scout, Varsity, and Venturing units in camp or out. Mastery of Kayaking BSA skills is a first critical step towards satisfying Safety Afloat guidelines for safe kayak excursions.



Canoeing Merit Badge

1. Show that you know first aid for injuries or illnesses that could occur while canoeing, including hypothermia, heatstroke, heat exhaustion, dehydration, sunburn, insect stings, tick bites, blisters, and hyperventilation.
2. Do the following:
 - a. Identify the conditions that must exist before performing CPR on a person. Explain how such conditions are recognized.
 - b. Demonstrate proper technique for performing CPR using a training device approved by your counselor.
3. Before doing the following requirements, successfully complete the BSA swimmer test. Jump feetfirst into water over your head in depth, swim 75 yards or 75 meters in a strong manner using one or more of the following strokes: sidestroke, breaststroke, trudgen, or crawl; then swim 25 yards or 25 meters using an easy resting backstroke. The 100 yards or 100 meters must be swum continuously and include at least one sharp turn. After completing the swim, rest by floating as motionless as possible.
4. Do the following:
 - a. Name and point out the major parts of a canoe and paddle.
 - b. Know canoeing terminology.
 - c. Explain and demonstrate canoe kneeling and sitting positions and the proper use for each position.
 - d. Review and discuss BSA Safety Afloat, and demonstrate the proper fit and use of personal flotation devices (PFDs).
 - e. Demonstrate how to load and secure equipment in a canoe.
5. With a companion and using a properly equipped canoe:
 - a. Properly carry, launch, and get into the bow of the canoe from dock or shore (both, if possible).
 - b. Paddle 100 yards on one side only in the bow position using a single-blade paddle. Turn under way and return to shore or dock showing proper form and use of the bow or power stroke, diagonal draw, and quarter sweep. Repeat while paddling on the other side.
 - c. While paddling on one side only in the bow position, demonstrate how to hold water and stop. Show proper form and use of the push away, pullover, reverse sweep, and backwater. Repeat while paddling on the other side.
 - d. Change places with your companion while canoe is afloat.
 - e. Paddle 100 yards on one side only in the stern position. Turn under way and return to shore or dock while maintaining course and giving proper signals to your

- companion. Show proper form and use of the stern power stroke (the J stroke). Repeat while paddling on the other side.
- f. While paddling on one side only in the stern position, demonstrate how to hold water and stop. Show proper form and the use of the push away, pullover, reverse sweep, and backstroke. Repeat while paddling on the other side.
 - g. As bow paddler, make a proper landing and get out of the canoe while following directions from your companion. Repeat in the stern position giving directions to your companion.
 - h. Store canoe properly.
6. While on deep water with a companion, fully dressed and wearing proper PFD:
 - a. Jump safely out of the canoe. Get back in without capsizing.
 - b. Capsize the canoe, get back in, secure all loose gear, and paddle the swamped canoe 25 yards. Go overboard from the swamped canoe and swim, tow or push the swamped canoe 50 feet.
 - c. Empty the swamped canoe in shallow water.
 7. Demonstrate solo canoe handling:
 - a. Launch from shore or pier (both, if possible).
 - b. Using a single-blade paddle and paddling only on one side, demonstrate proper form and use of the forward stroke (J stroke), forward and reverse sweeps, backwater, stop, pullover, push away, inside and outside pivots, and sculling. Repeat while paddling on the other side.
 - c. While paddling on one side only, paddle a 50-yard course making at least one turn under way and one reverse of direction. Repeat while paddling on the other side.
 - d. Make a proper landing at dock or shore (both, if possible). Store canoe properly (with assistance, if needed).
 8. While alone in a canoe on deep water and wearing PFD, jump safely out of the canoe. Get back in without capsizing.
 9. With a companion in your canoe and while giving instructions to persons who have capsized a canoe in deep water, empty the swamped canoe over your own canoe and assist the persons in reboarding the emptied canoe.
 10. Discuss:
 - a. General care and maintenance of canoeing equipment.
 - b. How to rig a canoe for sailing.
 - c. The difference between river (moving water) canoeing and lake (flatwater) canoeing.

Source: <http://meritbadge.com/bsa/mb/033.htm>



Whitewater Merit Badge

1. Show that you know first aid for injuries or illnesses that could occur while working on the Whitewater merit badge, including hypothermia, heatstroke, heat exhaustion, dehydration, sunburn, insect stings, tick bites, blisters, and hyperventilation.
2. Do the following:

- a. Identify the conditions that must exist before performing CPR on a person. Explain how such conditions are recognized.
- b. Demonstrate proper technique for performing CPR using a training device approved by your counselor.
3. Before doing the other requirements earn the Canoeing merit badge, then do the following:
 - a. Demonstrate basic canoe-handling skills by completing the Scout Gate Test within 120 seconds while paddling tandem with a buddy.
 - b. Review and compare BSA Safety Afloat and the American Whitewater Affiliation Safety Code and demonstrate your understanding of these principles by answering questions from your counselor.
4. Identify and explain the use of safety equipment on running water.
5. Explain the International Scale of River Difficulty and apply the scale to the stretch of river where you are practicing and demonstrating your whitewater skills. Identify the specific characteristics of the river that are factors in your classification according to the International Scale.
6. Explain how to scout and read a river both while afloat and from ashore. Explain open and closed V's, shoals with broken or dancing water, boils, strainers, broken drops, haystacks, dams, falls and lowhead obstructions, eddies, whirlpools, crosscurrents, flat rocks, standing waves, sheer drops, and heavy water. Demonstrate your ability to read the river where you are practicing and demonstrating your whitewater skills.
7. Explain the differences between flatwater and whitewater canoes; identify the advantages and special uses for kayaks and decked canoes in running water. Identify the different materials used in modern whitewater canoe construction and the advantages and disadvantages of each.
8. Identify paddles designed for whitewater use and explain their special characteristics.
9. Do ONE of the following:
 - a. Demonstrate paddle strokes in the bow position of an open canoe on running water, for forward movement, sideways movement, and backward movement. Repeat in the stern position.
 - b. Demonstrate forward, backward, and sideways movement on running water using a single- or double-bladed paddle in a kayak or decked canoe.
10. While paddling alone or with a partner in an open canoe, or while alone in a kayak, demonstrate forward and back ferry, eddy turn, peeling out of an eddy, and high and low braces.
11. Explain and demonstrate:
 - a. Self-rescue and procedures when capsized in running water
 - b. Safe rescue of others in various whitewater situations
 - c. Portaging -- when and how to do it
 - d. The whitewater buddy system using at least three persons and three craft
12. Discuss the use of inflatable boats on moving water. Explain how to safely outfit and use an inflatable boat in whitewater including the type of craft suited to certain water conditions, how to maneuver the craft on the water, and what special safety precautions should be taken when using an inflatable boat.
13. Explain the risks of "tubing" on moving water.

14. Participate in a 1-day whitewater trip for beginners. Help to prepare a written plan specifying route, schedule, equipment, safety precautions, and emergency procedures. Determine local rules and obtain permission from local property owners. Explain what steps you have taken to comply with the BSA Safety Afloat and the American Whitewater Affiliation Safety Code. Execute the plan with others.

Source: <http://meritbadge.com/bsa/mb/125.htm>



http://www.us-flags.com/flag_etiquette.asp

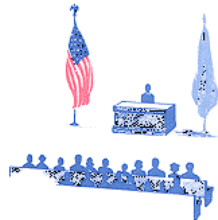
Care and Respect

The U.S. Flag should always be treated with the utmost care and respect. Remember, the flag represents a living country and, as such, is considered a living symbol. Always display the flag with the blue union field up -- never display the flag upside down, except as a distress signal. Always carry the flag aloft and free -- never carry it flat or horizontally in processions or parades.>Always keep the flag clean and safe. The flag is a symbol of us all -- of all America. It is not a political symbol. It is a symbol that each American should respect, for it represents the honor, courage and sacrifice of those who struggled to deliver freedom, justice and opportunity to all Americans.

Platform or Floor

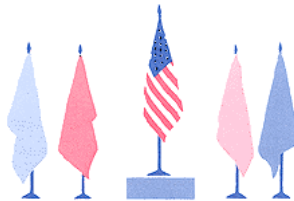
When displayed on the floor or on a platform, the flag is given the place of honor, always positioned behind the speaker and to the speaker's right with other flags, if any, at the left.

The "right" as the position of honor was established from the time when the "right hand" was the "weapon hand." The right hand raised without a weapon was a sign of peace. The right hand, to any observer, is the observer's left.



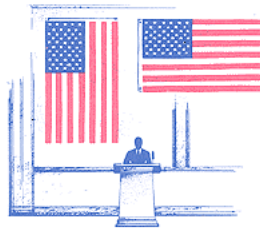
Flag Groupings

The Flag of The United States of America should be at the center and at the highest point of the group when a number of flags of states, localities or societies are grouped for display.



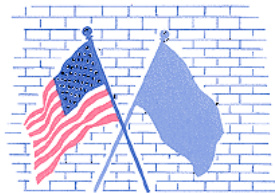
Against a Wall

When displaying the flag against a wall, vertically or horizontally, the flag's union (stars) should be at the top, to the flag's own right, and the observer's left.>



Crossed Staffs

When another flag is displayed with the U.S. Flag and the staffs are crossed, the Flag of the United States is placed on its own right with its staff in front of the other flag.



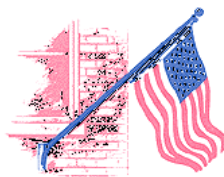
Several Flags on One Pole

When several flags are flown from the same flag pole, the U.S. Flag should always be at the top -- except during church services by naval chaplains at sea when the church pennant may be flown above the U.S. Flag on the ship's mast. Flags of sovereign nations should not be flown on the same pole as the United States Flag but from separate poles.

The United Nations Headquarters Building in New York City, where the U.N. Flag holds the most prominent position, is the only U.S. location exempted from this provision.

On a Staff from a Window

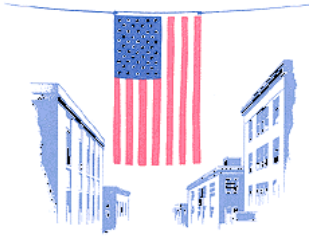
When the flag is displayed from a staff projecting from a window, balcony, or a building, the union should be at the peak of the staff unless the flag is at half-staff.



Across a Street

When the flag is hung on a wire or cable across a street, it should be hung vertically with the union to the north or east.

If the flag is suspended over a sidewalk from a rope extending from a structure to a pole at the outer edge of the sidewalk, the flag should be displayed with the union (field of stars) furthest from the building.

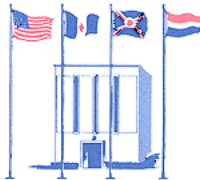


On Separate Flag Poles with Other Flags

When flown with flags of States, communities, or societies on separate and adjacent flagpoles that are of the same height and in a straight line, the Flag of the United States is always placed in the position of honor -- to its own right.

When a group of flags from States or localities or pennants of societies, the flag should be at the center and at the highest point. The other flags may be smaller but none may be larger. No other flag ever should be placed above the U.S. Flag. The Flag of the United States is always the first flag raised and the last to be lowered when flags are flown from adjacent flagpoles.

When hung with the national banner of other countries, each flag must be displayed from a separate pole of the same height. Each flag should be approximately the same size. They should be raised and lowered simultaneously. The flag of one nation may not be displayed above that of another nation.



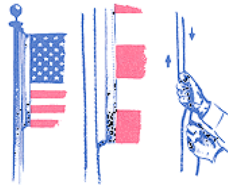
Parades and Reviews

The flag should be in front of the marchers. At the moment the flag passes in a parade or procession, all persons should show respect by standing at attention facing the flag with their right hand over their hearts. Persons in uniform should face the flag and render their formal salute. During a parade it is appropriate to salute only the first United States Flag. When other flags are included, the United States Flag should be centered in front of the others or carried to their right.

Raising and Lowering

The flag should be raised briskly and lowered slowly and ceremoniously. Ordinarily it should be displayed only between sunrise and sunset. It should be illuminated if displayed at night.

The Flag of the United States of America is saluted as it is hoisted and lowered. The salute is held until the flag is unsnapped from the halyard or through the last note of the National Anthem; whichever is the longest.



Inclement Weather

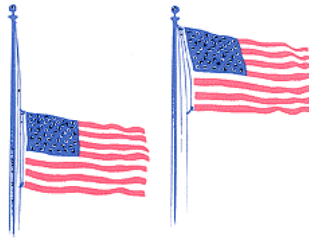
When the flag is flying and the weather turns to rain, sleet, snow or otherwise, it is proper to leave it flying if it is made of all-weather material. All-weather flags can be purchased. Flags made to fly in and withstand high wind situations may also be purchased.

Illumination of the Flag

If displayed at night, the flag must be properly illuminated. Proper illumination means that the stars and stripes can be seen readily from a reasonable distance.

Half Staff

To position the flag at half-staff, first hoist the flag to the peak of the staff for an instant and then, in respect for the deceased, lower it to the half-staff position -- roughly halfway between the top and bottom of the staff. Before lowering it for the day, raise the flag again to the peak of the pole.



By order of the President, the flag shall be flown at half-staff upon the death of principal figures of the United States Government and the governor of a state, territory, or possession, as a mark of respect to their memory. In the event of the death of other officials or foreign dignitaries, the flag is to be displayed at half-staff according to U.S. Presidential instructions, or in accordance with recognized customs.

In the event of the death of a present or former official of the government, any state, territory, or possession may proclaim that the National Flag shall be flown at half-staff.

The flag shall be flown at half-staff for thirty days following the death of the President or a former President; ten days following the day of death of the Vice President, the Chief Justice or a retired Chief Justice of the United States, or the Speaker of the House of Representatives; from the day of death until interment of a former Vice president or the governor of a state, territory, or possession; and on the day of death and the following day for a member of Congress.

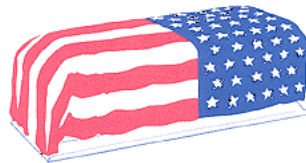
Covering a Casket

When used to cover a casket, the flag should be placed with the blue field covering the head and over the left shoulder. The flag should not be lowered into the grave or touch

the ground at any time. The flag should never be used as the covering for a headstone or other statue or monument.

When taken from the casket, the flag should be formally and properly folded as a triangle with only the stars showing. Triangular plastic or glass storage cases on a wood base may be purchased to hold the folded flag. The deceased may be shown respect by attaching an inscribed plaque of recognition on the base of the storage case.

Draping the casket with a United States Flag is an honor reserved for veterans or highly regarded state and national figures. Several organizations have defined the meaning of each fold when folding a flag from a casket. These are unique and original with each organization. None are official or included in the Flag Code. For more information please contact the National Flag Foundation.



Gold Fringe on the Flag

Gold fringe frequently decorates the Flag of the United States, but it has no known record of symbolism and no meaning in national or international protocol.

Fringe has long and frequently been used on military and organizational flags; it remains an embellishment without meaning. It is purely a decorative and optional addition.

The Flag Code makes no reference to the use of fringe, cord and tassel, and no law or regulation either requires or prohibits the placing of gold fringe on the flag.

Retiring the Flag from Service

"The flag, when it is in such condition that it is no longer a fitting emblem of display, should be destroyed in a dignified way, preferably by burning." (The United States Flag Code)

The flag should be burned in private at a private, non-public location.

In many American communities, one or more organizations render an important community service by collecting and overseeing the proper disposal of old, worn, tattered, frayed and/or faded U.S. Flags.

For information in your community try the Boy Scouts of America, Veterans of Foreign Wars, or the American Legion. If they provide a flag retirement service the flag can be dropped off and they will take care of the ceremony.

A flag retirement ceremony may also be a family activity. It provides an opportunity to teach and instruct. If retiring the flag as a family the following steps might be considered:

1. Gather the family around. Raise the flag on the pole or staff or hold it aloft by hand.
2. Call the group to attention salute and recite the Pledge of Allegiance to the Flag.
3. The leader might say something like "This flag has served its nation well and long. It is now worn to a condition in which it should no longer be used to represent the nation. We pay honor to this flag for the service it has rendered."
4. Fold the flag according to procedures explained on this site
5. Give the flag to the group leader who will burn it until it is completely consumed.



<http://www.ushistory.org/betsy/flagetiq.html>



1. When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.



2. The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right [that means the viewer's left --Webmaster], and its staff should be in front of the staff of the other flag.



3. The flag, when flown at half-staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. By "half-staff" is meant lowering the flag to one-half the distance between the top and bottom of the staff. Crepe streamers may be affixed to spear heads or flagstaves in a parade only by order of the President of the United States.



4. When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the right of the flag of the United States.



5. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.



6. When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half-staff.



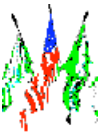
7. When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.



8. When the flag is displayed in a manner other than by being flown from a staff, it should be displayed flat, whether indoors or out. When displayed either horizontally or vertically against a wall, the union should be uppermost and to the flag's own right, that is, to the observer's left. When displayed in a window it should be displayed in the same way, that is with the union or blue field to the left of the observer in the street. When festoons, rosettes or drapings are desired, bunting of blue, white and red should be used, but never the flag.



9. That the flag, when carried in a procession with another flag, or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.



10. The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.



11. When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.



12. When displayed from a staff in a church or public auditorium on or off a podium, the flag of the United States of America should hold the position of superior prominence, in advance of the audience, and in the position of honor at the clergyman's or speaker's right as he faces the audience. Any other flag so displayed should be placed on the left of the clergyman or speaker (to the right of the audience).



13. When the flag is displayed on a car, the staff shall be fixed firmly to the chassis or clamped to the right fender.



14. When hung in a window where it is viewed from the street, place the union at the head and over the left shoulder.



<http://www.ushistory.org/betsy/flageti.html#4>

Flag Rules and Regulations

By Executive Order, the flag flies 24 hours a day at the following locations:

- The Betsy Ross House, Philadelphia, Pennsylvania
- The White House, Washington, D.C.
- U.S. Capitol, Washington, D.C.
- Washington Monument, Washington, D.C.
- Iwo Jima Memorial to U.S. Marines, Arlington, Virginia
- Battleground in Lexington, MA (site of first shots in the Revolutionary War)
- Winter encampment cabins, Valley Forge, Pennsylvania
- Fort McHenry, Baltimore, Maryland (a flag flying over Fort McHenry after a battle during the War of 1812 provided the inspiration for
- The Star-Spangled Banner The Star-Spangled Banner Flag House, Baltimore, Maryland (site where the famed flag over Fort McHenry was sewn)
- Jenny Wade House in Gettysburg, Pennsylvania (Jenny Wade was the only civilian killed at the battle of Gettysburg)
- U.S.S. Arizona Memorial, Pearl Harbor, Hawaii
- All custom points and points of entry into the United States

Title 4, Chapter 1: The Flag

Sec. 1. — Flag; stripes and stars on

The flag of the United States shall be thirteen horizontal stripes, alternate red and white; and the union of the flag shall be forty-eight stars [Note that sec. 2 which follows provides for additional stars. Today the flag has fifty stars representing the fifty states - Webmaster], white in a blue field

Sec. 2. — Same; additional stars

On the admission of a new State into the Union one star shall be added to the union of the flag; and such addition shall take effect on the fourth day of July then next succeeding such admission

***Sec. 3.** [This section relates only to the District of Columbia and is omitted here]

Sec. 4. — Pledge of allegiance to the flag; manner of delivery

The Pledge of Allegiance to the Flag, "I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.", should be rendered by standing at attention facing the flag with the right hand over the heart. When not in uniform men should remove their headdress with their right hand and hold it at the left shoulder, the hand being over the heart. Persons in uniform should remain silent, face the flag, and render the military salute

Sec. 5. — Display and use of flag by civilians; codification of rules and customs; definition

The following codification of existing rules and customs pertaining to the display and use of the flag of the United States of America be, and it is hereby, established for the use of such civilians or civilian groups or organizations as may not be required to conform with regulations promulgated by one or more executive departments of the Government of the United States. The flag of the United States for the purpose of this chapter shall be defined according to title 4, United States Code, Chapter 1, Section 1 and Section 2 and Executive Order 10834 issued pursuant thereto.

Sec. 6. — Time and occasions for display

1. It is the universal custom to display the flag only from sunrise to sunset on buildings and on stationary flagstuffs in the open. However, when a patriotic effect is desired, **the flag may be displayed twenty-four hours a day if properly illuminated during the hours of darkness.**

2. The flag should be hoisted briskly and lowered ceremoniously.

3. The flag should not be displayed on days when the weather is inclement, except when an all-weather flag is displayed.

4. The flag should be displayed on all days, especially on

- New Year's Day, January 1
- Inauguration Day, January 20
- Martin Luther King Jr.'s birthday
- Lincoln's Birthday, February 12
- Washington's Birthday
- Easter Sunday (variable)
- Mother's Day
- Armed Forces Day
- Memorial Day (half-staff until noon)
- Flag Day, June 14
- Independence Day, July 4
- Labor Day
- Constitution Day, September 17
- Columbus Day
- Navy Day, October 27
- Veterans Day, November 11
- Thanksgiving Day
- Christmas Day, December 25
- and such other days as may be proclaimed by the President of the United States
- the birthdays of States (dates of admission)
- and on State holidays

5. The flag should be displayed daily on or near the main administration building of every public institution.

6. The flag should be displayed in or near every polling place on election days.

7. The flag should be displayed during school days in or near every schoolhouse.

Sec. 7. — Position and manner of display

1. The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i) of this section.
2. The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. **When the flag is displayed on a motorcar, the staff shall be fixed firmly to the chassis or clamped to the right fender.**
3. No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy. No person shall display the flag of the United Nations or any other national or international flag equal, above, or in a position of superior prominence or honor to, or in place of, the flag of the United States at any place within the United States or any Territory or possession thereof: Provided, That nothing in this section shall make unlawful the continuance of the practice heretofore followed of displaying the flag of the United Nations in a position of superior prominence or honor, and other national flags in positions of equal prominence or honor, with that of the flag of the United States at the headquarters of the United Nations.
4. The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.
5. The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.
6. When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the United States flag's right.
7. When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.
8. When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half-staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.
9. When displayed either horizontally or vertically against a wall, the union should be uppermost and to the flag's own right, that is, to the observer's left. When displayed in a

window, the flag should be displayed in the same way, with the union or blue field to the left of the observer in the street.

10. When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.

11. When used on a speaker's platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, the flag of the United States of America should hold the position of superior prominence, in advance of the audience, and in the position of honor at the clergyman's or speaker's right as he faces the audience. Any other flag so displayed should be placed on the left of the clergyman or speaker or to the right of the audience.

12. The flag should form a distinctive feature of the ceremony of unveiling a statue or monument, but it should never be used as the covering for the statue or monument.

13. The flag, when flown at half-staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. On Memorial Day the flag should be displayed at half-staff until noon only, then raised to the top of the staff. By order of the President, the flag shall be flown at half-staff upon the death of principal figures of the United States Government and the Governor of a State, territory, or possession, as a mark of respect to their memory. In the event of the death of other officials or foreign dignitaries, the flag is to be displayed at half-staff according to Presidential instructions or orders, or in accordance with recognized customs or practices not inconsistent with law. In the event of the death of a present or former official of the government of any State, territory, or possession of the United States, the Governor of that State, territory, or possession may proclaim that the National flag shall be flown at half-staff. The flag shall be flown at half-staff 30 days from the death of the President or a former President; 10 days from the day of death of the Vice President, the Chief Justice or a retired Chief Justice of the United States, or the Speaker of the House of Representatives; from the day of death until interment of an Associate Justice of the Supreme Court, a Secretary of an executive or military department, a former Vice President, or the Governor of a State, territory, or possession; and on the day of death and the following day for a Member of Congress. The flag shall be flown at half-staff on Peace Officers Memorial Day, unless that day is also Armed Forces Day. As used in this subsection -

1. the term "half-staff" means the position of the flag when it is one-half the distance between the top and bottom of the staff;

2. the term "executive or military department" means any agency listed under sections 101 and 102 of title 5, United States Code; and

3. the term "Member of Congress" means a Senator, a Representative, a Delegate, or the Resident Commissioner from Puerto Rico.

14. When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.

15. When the flag is suspended across a corridor or lobby in a building with only one main entrance, it should be suspended vertically with the union of the flag to the observer's left upon entering. If the building has more than one main entrance, the flag should be suspended vertically near the center of the corridor or lobby with the union to the north, when entrances are to the east and west or to the east when entrances are to the north and south. If there are entrances in more than two directions, the union should be to the east

Sec. 8. — Respect for flag

No disrespect should be shown to the flag of the United States of America; the flag should not be dipped to any person or thing. Regimental colors, State flags, and organization or institutional flags are to be dipped as a mark of honor.

1. The flag should never be displayed with the union down, except as a signal of dire distress in instances of extreme danger to life or property.
2. The flag should never touch anything beneath it, such as the ground, the floor, water, or merchandise.
3. The flag should never be carried flat or horizontally, but always aloft and free.
4. The flag should never be used as wearing apparel, bedding, or drapery. It should never be festooned, drawn back, nor up, in folds, but always allowed to fall free. **Bunting of blue, white, and red, always arranged with the blue above, the white in the middle, and the red below, should be used for covering a speaker's desk, draping the front of the platform, and for decoration in general.**
5. The flag should never be fastened, displayed, used, or stored in such a manner as to permit it to be easily torn, soiled, or damaged in any way.
6. The flag should never be used as a covering for a ceiling.
7. The flag should never have placed upon it, nor on any part of it, nor attached to it any mark, insignia, letter, word, figure, design, picture, or drawing of any nature.
8. The flag should never be used as a receptacle for receiving, holding, carrying, or delivering anything.
9. The flag should never be used for advertising purposes in any manner whatsoever. It should not be embroidered on such articles as cushions or handkerchiefs and the like, printed or otherwise impressed on paper napkins or boxes or anything that is designed for

temporary use and discard. Advertising signs should not be fastened to a staff or halyard from which the flag is flown.

10. No part of the flag should ever be used as a costume or athletic uniform. However, a flag patch may be affixed to the uniform of military personnel, firemen, policemen, and members of patriotic organizations. The flag represents a living country and is itself considered a living thing. Therefore, **the lapel flag pin being a replica, should be worn on the left lapel near the heart.**

11. The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning

Sec. 9. — Conduct during hoisting, lowering or passing of flag

During the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in review, all persons present except those in uniform should face the flag and stand at attention with the right hand over the heart. Those present in uniform should render the military salute. When not in uniform, men should remove their headdress with their right hand and hold it at the left shoulder, the hand being over the heart. Aliens should stand at attention. **The salute to the flag in a moving column should be rendered at the moment the flag passes.**

Sec. 10. — Modification of rules and customs by President

Any rule or custom pertaining to the display of the flag of the United States of America, set forth herein, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander in Chief of the Armed Forces of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation



http://www.macscouter.com/Ceremony/Flag_retirement.html



The Flag Folding Ceremony below is from the US Air Force Academy (<http://www.usafa.af.mil/>)

Flag Folding Ceremony

The flag folding ceremony described by the Uniformed Services is a dramatic and uplifting way to honor the flag on special days, like Memorial Day or Veterans Day, and is sometimes used at retirement ceremonies.

Here is a typical sequence of the reading: (Begin reading as Honor Guard or Flag Detail is coming forward).

The flag folding ceremony represents the same religious principles on which our country was originally founded. The portion of the flag denoting honor is the canton of blue containing the stars representing the states our veterans served in uniform. The canton field of blue dresses from left to right and is inverted when draped as a pall on a casket of a veteran who has served our country in uniform.

In the Armed Forces of the United States, at the ceremony of retreat the flag is lowered, folded in a triangle fold and kept under watch throughout the night as a tribute to our nation's honored dead. The next morning it is brought out and, at the ceremony of reveille, run aloft as a symbol of our belief in the resurrection of the body.

(Wait for the Honor Guard or Flag Detail to unravel and fold the flag into a quarter fold--resume reading when Honor Guard is standing ready.)

The first fold of our flag is a symbol of life.

The second fold is a symbol of our belief in the eternal life.

The third fold is made in honor and remembrance of the veteran departing our ranks who gave a portion of life for the defense of our country to attain a peace throughout the world.

The fourth fold represents our weaker nature, for as American citizens trusting in God, it is to Him we turn in times of peace as well as in times of war for His divine guidance.

The fifth fold is a tribute to our country, for in the words of Stephen Decatur, "Our country, in dealing with other countries, may she always be right; but it is still our country, right or wrong."

The sixth fold is for where our hearts lie. It is with our heart that we pledge allegiance to the flag of the United States of America, and to the republic for which it stands, one nation, under God, indivisible, with liberty and justice for all.

The seventh fold is a tribute to our Armed Forces, for it is through the Armed Forces that we protect our country and our flag against all her enemies, whether they be found within or without the boundaries of our republic.

The eighth fold is a tribute to the one who entered in to the valley of the shadow of death, that we might see the light of day, and to honor mother, for whom it flies on mother's day.

The ninth fold is a tribute to womanhood; for it has been through their faith, love, loyalty and devotion that the character of the men and women who have made this country great have been molded.

The tenth fold is a tribute to father, for he, too, has given his sons and daughters for the defense of our country since they were first born.

The eleventh fold, in the eyes of a Hebrew citizen, represents the lower portion of the seal of King David and King Solomon, and glorifies, in their eyes, the God of Abraham, Isaac, and Jacob.

The twelfth fold, in the eyes of a Christian citizen, represents an emblem of eternity and glorifies, in their eyes, God the Father, the Son, and Holy Ghost.

When the flag is completely folded, the stars are uppermost, reminding us of our national motto, "In God we Trust."

(Wait for the Honor Guard or Flag Detail to inspect the flag--after the inspection, resume reading.)

After the flag is completely folded and tucked in, it takes on the appearance of a cocked hat, ever reminding us of the soldiers who served under General George Washington and the sailors and marines who served under Captain John Paul Jones who were followed by their comrades and shipmates in the Armed Forces of the United States, preserving for us the rights, privileges, and freedoms we enjoy today.



<http://www.bsa-gnyc.org/res.html>

TAXES AND SCOUTING

Updated: 19 February 1997

Please note that although this was prepared by a CPA and believed to be accurate for 1998 - You should check with your own accountant or tax preparer for clarification. The Greater New York Councils, Boy Scouts of America shall not be responsible for the use of any information provided here.

This paper describes what expenses it is believed a Scout leader can and cannot deduct

for tax purposes under the current (1996) U.S. tax laws. These expenses can be deducted under Charitable Contributions on Schedule A, Form 1040.

The information contained here, although specifically oriented to Scout leaders, also applies to work for other nonprofit charitable organizations that are recognized by the U.S. government.

General Guidelines

If you are a Scout leader, you are allowed a charitable tax deduction for your non-reimbursed, out-of-pocket expenses that are directly connected with the performance of your services as a Scout leader.

There are a few exceptions to this general guideline that are pointed out later. Also be aware that expenses that you pay for your children or for other leaders are not deductible.

Private Transportation

The miles driven for Scout events (Troop / Pack meetings, committee meetings, campouts, service projects, training sessions etc.) can be deducted. The cost for trips for obtaining materials, food, etc., for Scouting events is also deductible.

A trip for performing your duties as a Scout leader can be combined with another activity. However, you may only deduct that portion of the trip that is related to Scouting. For example, if you drive six miles to the Scout office to drop off paperwork and an extra two to visit a friend, you may only deduct six of the eight miles.

Please also be aware that if the trip involves travel that you would have had to do anyway, the extra portion is not deductible. For example, assume your house is between where you work and where your Scout meetings are held; if you take your uniform with you to work in the morning and go directly from work to a Scout meeting in the evening, then home afterward, you can only deduct the round-trip mileage from your home and the Scout meeting place, not the extra miles from work. If you went back to work before going home, you could deduct the round trip from work.

The current rate for use of your vehicle is 12 cents per mile (*will be raised to 14 cents in 1998 and later*). Your records should show the place, date, mileage, and activity.

Odometer readings are not required but can be recorded if you so choose.

If your actual expenses are more than 12 cents per mile, you may deduct the actual expenses for gas, oil, windshield washer fluid, etc. Your records must show the actual amount spent.

You may also deduct parking fees and tolls paid for a Scout event in addition to the 12 cents per mile or actual expenses.

The cost for repairs and general maintenance for your vehicle is not deductible even if your vehicle was damaged while performing service as a Scout leader.

You also cannot deduct any portion of the insurance, license fee or depreciation, even if the vehicle is only used for Scout activities.

Public Transportation

Travel expenses for Scout trips away from home may be deducted if you are a leader supervising youth in a genuine and substantial sense. This includes costs for train fare, bus fare, air fare, taxi fare, airport shuttle, rental cars, etc.

The IRS rules say that such costs can be deducted as long as "there is no significant element of personal pleasure, recreation, or vacation in such travel."

The rules do not define what is a significant element. However, their examples lead you to believe that you must be on duty at least half the time.

If you are one of the adult leaders required by Scout rules for an event, you are on duty for the entire event. If you are not one of the required leaders but still perform as a leader for the majority of the time of an event, you are also covered.

Having fun on a Scout trip does not disqualify you from deducting the cost of the trip.

What matters is that you must serve in a true adult leadership capacity.

If you simply attend an event as an observer, or as a non-required adult, and do not have a significant part in organization, program, or responsibility for youth, your costs are not deductible.

If you combine a personal vacation with a Scout trip, where you are not with the Scouts for a period of time before, after, or during the main part of the trip, it is very likely that part or all of the costs for the trip will not be allowed as a charitable deduction because you were not serving as a leader during this time.

Meals

Reasonable costs for your meals are deductible if in connection with a Scout trip away from home. This includes the cost of food for campouts, restaurant meals, snacks, sodas, etc.

For meals to be deductible, the trip must include an overnight stay away from home.

Please note that, unlike expenses for business meals, the cost for meals at Scouting events away from home are 100% deductible for leaders.

Cost for meals for an activity that does not involve an overnight stay is not deductible.

Pancake Breakfasts, etc.

The cost for pancake breakfasts, spaghetti dinners, and other such fund raisers can only be deducted if you purchase a ticket as a donation and return the ticket for resale. If you attend, and the cost is more than what a similar meal would cost elsewhere, you can deduct the difference; otherwise, you cannot deduct it.

Banquets, Dinners, etc.

The cost for recognition banquets, dinners, etc. are, in general, not deductible. However, if the event is for fund raising, the amount you pay above the normal cost for the meal is deductible. Also, if a set percentage of the cost is allocated to a general fund to support Scouting, or is allocated for other costs that are deductible, this portion is deductible.

It is not unusual for a council to have a policy that a 10 to 15 percent surcharge be included in the cost of events, which supports the general Scouting movement.

Ceremonies and Courts of Honor

The costs of items that you provide for ceremonies recognizing Scouts and Scouters, such as Courts of Honor, is deductible. This includes awards, decorations, candles, and other such items.

Accommodations

The cost you pay for a motel room, camping fee, or other accommodation fee while serving as a leader on a Scout trip is deductible.

Administrative Fees

If you pay your yearly registration fee yourself, it is deductible. If you have to pay a fee for fingerprinting or any other similar service as part of your registration, this fee is also deductible.

Event Fees

Leaders fees for summer camp, camporees, jamborees, conclaves, Philmont, Sea Base, Woodbadge, Scout conferences, basic leadership training, etc. are deductible.

Admission Fees

Your fees for admission to parks, museums, art galleries, exhibitions, and other similar cultural / educational activities that you visit as the leader of a Scouting event are deductible.

Your costs for athletic events, movies, and other forms of entertainment are not deductible.

If you pay for underprivileged youth that have been selected by your troop committee to attend these events, the costs you pay for them are deductible.

Tips for Service

Tips you give to waiters, guides, porters, bus drivers, bellboys, maids, and other service personnel while serving as a leader on a Scout trip are deductible.

International Travel

If you are an officially designated leader for an international Scout trip, the costs for required travel documents, immunizations, entry fees, exit fees, and other similar ancillary costs associated with the trip, are deductible.

Communications

The cost for long-distance phone calls, cellular phone calls, faxes, postage, printing, envelopes, thank-you notes, and other communications expenses directly related to the performance of your duties as a Scout leader are deductible.

You cannot deduct any portion of the base rate you pay for basic telephone service, even if your phone is mostly used for Scout activities.

Facilities

Your fees for showers, pool use, boat docking, and other such facilities are deductible if they are part of a Scout event.

Supplies

The cost of materials used in Scout activities (wood, rope, leather, fuel, water filter elements, etc.) is deductible, as is the transportation needed to purchase such items.

First Aid Supplies

The cost for First Aid supplies bought in preparation for a Scout trip is deductible.

The cost for medical services and supplies you receive for an injury that you suffer on a Scout trip is not deductible under charitable contributions. This must go under normal medical expenses.

Photography

The cost for photographs, slides, video film, and audio tapes that you use in the performance of your duties as a Scout leader for the publicity and documentation of Scouting events is deductible. This includes material bought for showing at Scout meetings, poster displays, newspaper articles, etc

The cost for these same items is not deductible if bought for your personal use and enjoyment. These items must be used in your capacity as a Scout leader to be deductible.

Uniforms

The costs for uniforms, patches, hats, insignia, neckerchiefs, name tags, and other uniform parts are fully deductible provided that they are not of general utility or wear.

The cost of upkeep, e.g., washing, dry cleaning, etc. is also deductible.

The costs for uniforms, patches, pins, insignia, etc. that are bought for collection or trading is not deductible. However, if such items are later donated to a Scout museum or similar non-profit group, their fair market value at the time of donation may be deducted. Patches and other Scouting memorabilia that are sold as fund raisers for Scouting activities are deductible to the extent that the cost exceeds the fair market value of the items purchased.

Instruction

Instructional materials (books, charts, maps, etc.) that you purchase for use in the education of Scouts is deductible.

Fees for instructional courses taken to better qualify you as a Scout leader, or to prepare you for activities that you will be doing with your Scout unit, are deductible. Examples include lifesaving, CPR, kayaking, rock climbing, etc.

Preparatory Materials

Background materials that you purchase for and use in instruction and preparation for a Scout activity (e.g., books on the ecology of the Florida Keys in preparation for a trip to the Florida Sea Base, or language books and tapes for a Scouting trip to a foreign country).

These same items are not deductible if you buy them for your personal use. You must be using them to provide service to youth for them to be deductible.

Computer-Related Expenses

If you publish a troop newsletter or use a computer in other ways in the performance of your duties as a Scout leader, you will probably have some computer-related deductible expenses. These would include the cost of paper, toner, ribbons, labels, Scout related software, etc.

If the computer is used for other purposes, some of these expenses will have to be prorated.

If you use an on-line-service in the performance of your duties as a Scout leader; for example, to plan trips away from home, to obtain resource material, to obtain advice on Scouting related problems, ... you may deduct that portion of the fees for this service that you use in the performance of your Scout duties.

Remember, if you plan to deduct such expenses, you will need to keep records that can substantiate your Scout usage of such a service. A daily log book of time and usage would suffice.

Purchases at Fund-Raising Events

If you purchase goods that are sold at a fund-raising event, you may only deduct the difference between what you paid for the item and its fair market value. For example, if you purchase a candy bar for \$1.00 and it is normally sold in stores for 50c, you may deduct 50c as a donation. You may deduct this amount even if you buy the candy bar for someone else.

If you have your car washed at a fund-raising event, you can only deduct the amount above what the fair market value of a car wash is in your area.

Raffle tickets are not approved for Scout fund-raising events. They are also not deductible.

Donation of Property

The donation of property, stocks, and other similar items given to a Scout organization can usually be deducted at their fair market value. Check with IRS Publication 526 and your tax advisor.

Used equipment that is donated to a Scout organization is deductible at its fair market value at the time of donation. New equipment that is bought for a Scouting organization is deductible at its purchase price if it is donated shortly after purchase and has not been used personally.

If you donate property to an individual Scout unit, that unit should be registered as a nonprofit 501(c) (3) organization with the IRS for the donation to be deductible. If the Scout unit is not so registered but its sponsor is, you can make the donation to the sponsor with the direction that it is for the Scout unit.

Use of Property

If you let Scouts use your property (boat, car, pool, trailer, motor home, vacation home, office building, etc.), you may deduct the actual out-of-pocket operating expenses (fuel, utilities, etc.) associated with this use.

You cannot deduct the estimated rental value for the use of the property. You also cannot deduct any loss in value due to damage that may happen because of its use; at least, you cannot deduct it under Charitable Contributions.

Donation of Food

Donations of food for a Scout sponsored food drive can be deducted for what the food costs at a grocery store. If you make a special trip to purchase the food, the mileage for the trip is also deducted.

Premiums Received

If you make a donation to a Scouting organization and receive a premium of significant value (more than just a thank-you cup), the value of this premium must be deducted from your donation or claimed as income. Some premiums, for example plaques given to Friends of Scouting, are amortized over the number of years for which there are spaces for recognition, thus making them not of significant value for any given year. Most Scouting organizations are aware of this IRS condition and adjust premiums accordingly.

Partially Reimbursed Expenses

If you are partially reimbursed for expenses you incur as a Scout leader, you may deduct the difference between your cost you paid and the amount you are reimbursed. If you received more than the actual cost, this is income.

Youth Expenses

The expenses you pay for Scouts that are family members are not deductible.

Expenses you pay for Scouts who are not family members are deductible if you pay this money to your Scout organization and these Scouts are selected by your Scout organization to receive assistance.

Expenses you pay for other adults to provide service are not deductible.

Personal Services

You cannot deduct the value of your personal time contributed to Scout activities, even if you would normally be paid for the service you are giving.

Child Care

You cannot deduct child care expenses as a charitable contribution even if such service is necessary for you to do your volunteer work.

Record Keeping

A reliable written record is required for IRS purposes. To be reliable, you must make the record at or near the time of the activity; or, you must have other proof of your participation in the activity.

A marked up calendar with places, activities, mileage, etc. will suffice for records; but, a more organized record would be better. A Troop calendar with annotations is also acceptable.

Electronic instruments (computers, calculators, ...) may be used to make these records as well as the normal methods of writing.

Receipts

Make it a practice to keep receipts for all Scouting related expenses. Put them in an envelope and keep them with your other tax records.

Receipts are needed for all contributions and out-of-pocket expenses that are more than \$250. If you have out-of-pocket expenses that exceed this amount, e.g., for transportation to a Scouting event that is not directly paid to the Scouting organization, you need to keep the receipts for the travel and have documentation from the Scout organization that you were serving in a leadership capacity for the trip.

Payments that Cross Years

If you are a leader in an event that crosses over tax years (such as the next World Jamboree in Chile), or if you pay fees this year for an event that will happen next year, you need to claim the expenses in the year that they are paid.

Payments made by a bank credit card, debit card, or electronic transfer are deductible in the year you make the transaction.

Payment for goods or services billed to you by a merchant, telephone company, etc. is deductible in the year you pay the bill.

Parent Leaders

If you are a parent of a Scout that is included in the unit or units that you give service to, you should be aware that in some circumstances the IRS has determined that such a parent was involved only to make sure that the program was available to their child. If such a determination is made, most or all of what would otherwise be a deductible charitable expense could be disallowed.

If audited, you should be prepared to show how your service is of benefit to other youth and the group as a whole. Examples of this include being a merit badge councilor, being a leader in events that your child is not involved in, helping leaders in other units, etc.

If You are Audited

If you have been honest in what you have claimed as Scouting related deductions and had kept good records that substantiate these deductions, you have nothing to worry about if you are audited.

The majority of disallowed charitable deductions are because of inadequate records that cannot be substantiated.

If your auditor should disagree with you on the deductibility of an item you have claimed as a deduction and you believe it is a valid deduction, you have the right to demand an on-the-spot conference with the auditor's superior. It is to your advantage to do this.

In all negotiations, it is important to be respectful, honest, and courteous; something you are probably well used to doing. Being argumentative and defensive is not to your advantage.

Caveat

The information provided here is believed to be correct and accurate at the time this paper was prepared. However, tax laws and the publications describing them are often vague or incomplete. Because of this, they are open to different interpretations by different people. It is not unusual to receive several different answers to a single tax question if the answer is not explicitly spelled out in the law or supporting publications. Any charitable deduction you claim is your responsibility. If you have any doubt as to the deductibility of an expense you are thinking of claiming, check with your tax advisor. If you know of cases or tax rulings that disagree with information stated here, have additional information that should be added, or if you have noticed any inaccuracies in the above information, please report them to the person currently maintaining this document:

Thomas N. Turba [E-mail: turba@rsvl.unisys.com](mailto:turba@rsvl.unisys.com)



Guide to Safe Scouting (34416D, 2003 printing)

<http://www.scouting.org/pubs/gss>

Updates since the previous printed version:

In this revision of the *Guide to Safe Scouting*, these sections have been changed or added:

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Local Tour Permit, No. 34426C

National Tour Permit, No. 4419C

Flying Permit Application

**Consent Form: Approval By
Parents or Guardians, No. 19-
673**

Pull-Out Insert: Age-Appropriate
Guidelines for Scouting
Activities, form No. 18-260



CONSENT FORM
APPROVAL BY PARENTS OR GUARDIANS

(For Tiger Cubs, Cub Scouts, Boy Scouts, Varsity Scouts, Venturers, and Guests under 21 years of age, participating in a den, pack, team, troop, or crew trip or activity)

First Name of BSA member/guest and middle initial _____ Last Name _____

Address _____ Birth Date (month/day/year) _____

Additional address (need street address if you have a P.O. Box) _____

City _____ State _____ Zip _____

() _____ () _____
Area Code and telephone No. (parent's business) Area Code and telephone No. (home)

APPROVAL

(If two parents/guardians, both need to sign)

FOR: _____ **ON** _____
(Name of activity, orientation flight, outing, trip, etc.) (Date(s))

Father/Guardian Signature _____ **Date** _____

Mother/Guardian Signature _____ **Date** _____

PARENTS OR GUARDIANS

(Please read all the statements on both pages before giving approval for participation in the activity listed above.) I hereby approve and agree to all of the terms, conditions, and waiver of claims of this CONSENT FORM and certify to its correctness. Further, I agree that this BSA youth member or guest can meet the health and physical fitness requirements of the trip or activity.

Medical Release

In the event of illness or injury occurring to my son or daughter while involved in this trip or activity, I consent to X-ray examination, anesthesia, and/or medical or surgical diagnostic procedures or treatment considered necessary in the best judgment of the attending physician and performed by or under the supervision of a member of the medical staff of the hospital furnishing medical service.

It is understood that in the event of a serious illness or injury, reasonable efforts to reach me will be attempted.

Insurance company _____

Policy No. _____

Physician _____

Telephone No. () _____

Physician