



March 13, 2024

2320912 Town of Lee Baseball Little League  
Rich Johnson, President  
164 Northwood Circle  
Rome NY 13440

Dear Mr. Johnson:

This letter is to confirm that the Town of Lee Baseball Little League of Lee Center, New York, is a chartered member of Little League Baseball, Incorporated, and is covered under our Federal Group Tax Exemption Number 3158 as described in Section 501(c)(3) of the Internal Revenue Service Code using their federal EIN 84-1710166.

Enclosed is a copy of the IRS Letter of Determination that should be presented along with this letter to any donor that requests proof of your federal tax-exempt status. This tax-exempt status applies only to chartered Little League programs.

As a reminder, as part of the requirements set forth by the IRS, all leagues listed under our group number must submit yearly financial statements to Little League International and file the appropriate 990 Form with the IRS annually to retain their tax-exempt status. Failure to timely file the required IRS form annually could result in your organization losing its federal tax-exempt status.

For reference purposes only, Little League Baseball, Incorporated's EIN is 23-1688231. If you need further information, please let me know.

Sincerely,

A handwritten signature in blue ink that reads "Becky Bassett".

**Becky Bassett**  
Operations Coordinator



Enclosure



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

Date:  
September 15, 2022  
Employer ID number:  
23-1688231  
Person to contact:  
Name: D. Benjamin  
ID number: 0196814  
Telephone: 877-829-5500

LITTLE LEAGUE BASEBALL INC  
PO BOX 3485  
WILLIAMSPORT, PA 17701

Dear Sir or Madam:

This is in response to your request dated December 21, 2021, for information about your tax-exempt status.

We issued a determination letter to you on May 1981, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

For information about filing requirements visit [www.irs.gov/charities](http://www.irs.gov/charities). Specifically, IRC Section 6033(j) provides that if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

If you have questions, you can call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Keep a copy of this letter for your records.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements