



February 22, 2019

04055421  
Loomis-Eureka Lakeside LL  
Erika Braccialini, President  
P.O. Box 2356  
Granite Bay CA 95746

Re: EIN: 52-1286966

Dear Ms. Braccialini:

This letter is to confirm that the Loomis-Eureka Lakeside Little League of Granite Bay, California, 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.

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, utilize the same fiscal year as Little League Baseball, Incorporated, which is 10/1 – 9/30 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.

If you need further information, please let me know.

Sincerely,

Becky Bassett  
Operations Coordinator

Bb  
Enclosure

CINCINNATI OH 45999-0038

In reply refer to: 0248254921  
June 29, 2017 LTR 4167C 0  
23-1688231 000000 00  
00021296  
BODC: TE

LITTLE LEAGUE BASEBALL INC  
PARENT ORG DO NOT CHANGE ADDRESS  
PO BOX 3485  
WILLIAMSPORT PA 17701



005076

Employer identification number: 23-1688231  
Group exemption number: 3158

Dear Taxpayer:

This is in response to your request dated June 20, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in 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.

Please refer to [www.irs.gov/charities](http://www.irs.gov/charities) for information about filing requirements. 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.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).