

A district or league wishing to use the words "Little League" in its corporate title must first obtain consent from Little League Baseball, Incorporated. Consent is given to an individual district or league only after the following documents are properly submitted and approved:

- Approved Constitution/By-Laws
- Articles of Incorporation
- Financial Statement
- Completed Consent to use the Words "Little League" in Corporation Title form (six copies)
- Letter of Intent form complete with league I.D. number and federal Employer Identification Number (E.I.N.)

Once all of the above items are received and reviewed by Little League International, the executed consent forms along with the other documents will be returned. This information should then be forwarded to the state office where the incorporation will take place.

INCORPORATING THE LOCAL LEAGUE

While there is no obligation to do so, Little League Baseball, Incorporated, recommends that each local league take steps to incorporate its organization.

There are many sound reasons why this form of organizational structure should be established at the local league level.

- 1.) A corporation is a convenient means of holding title to any real or personal property which the league may own. In the absence of incorporation, property must be held in the names of individuals. Over a period of time, this may present serious problems by reason of death, withdrawal from participation or absence. On the other hand, title vested in a corporation remains unaffected despite the change in league personnel.
- 2.) As a general rule, incorporation can effectively minimize the personal liability of officers and managers for damages as a result of injuries to spectators, etc. Those individuals who are personally and directly responsible for the injury, however, remain liable. (Needless to say, liability and accident insurance must be obtained by each league.)
- 3.) Members of the public who contribute to local leagues will naturally wish to deduct the amount as a charitable contribution for income tax purposes. While the Internal Revenue Service does not require a

“charitable” organization to take any particular legal form, the fact of incorporation will help to show the non-profit nature of the local league. Bureau approval of incorporation papers prior to filing is not necessary provided all legal requirements are met.

- 4.) The incorporation of a local league will give to it a degree of permanency and stability otherwise lacking.

While incorporating local leagues is not essential to establish tax exemption status, it is, however, recommended.

A league wanting to use the words “Little League” in its corporate title must first obtain consent from Little League International.

Consent is given for an individual league; more than one league may not be combined under one corporation. Each league is a separate entity as set forth in Little League Regulation I.

A draft of the certificate or articles of incorporation, constitution and by-laws along with a current copy of the league’s latest financial statement, must be submitted to Little League International, together with the number of copies of the consent forms required by the league’s legal counsel plus one. A copy of each document is required to be on file at Little League International.

Provided that the league’s application for charter is in order or the charter certificate already issued, and the draft of the certificate or articles of incorporation and by-laws conform to Little League regulations, the required number of copies of the consent form will be executed and returned to the league at no cost.

The local league’s attorney should prepare the required number of copies, plus one for Little League’s file, and all copies to be sent to Little League International. The corporate secretary of Little League Baseball, Incorporated, will execute and return them, retaining one copy for the league’s files.

Note: Little League International is not in a position to give opinions on specific individual situations. It is suggested that such problems be taken up with competent local legal counsel.

LETTER OF INTENT

League Employer Identification Number: 99-4983270 _____
(Assigned by Internal Revenue Service)

(Please type or print)

League President: Bishop Christensen _____

League Name: Indiana District No. 14 Little League _____

Address: 1304 Middlebury Street _____

City: Elkhart _____ State: IN _____ Zip: 46516 _____

Our league would like to be included under the group exemption application to be filed by Little League Baseball, Incorporated, on behalf of chartered local leagues.

It is the intent of our league to comply with the guidelines established by Internal Revenue Service regarding eligibility for inclusion under the group exemption determination. In addition, we will comply in all respects with information requests received from Little League Baseball, Incorporated, to meet the eligibility requirements.

Signed:  _____
President

11/14/2024
Date

1141400
League I.D. (Charter) #