



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

PAM STEVENS, ESQ  
SEDER & CHANDLER, LLP  
339 MAIN STREET  
WORCHESTER, MA 01608

Date: 01/02/2025  
Taxpayer ID number: 33-3251317  
Taxpayer or applicant name: CHAIR CITY BASEBALL AND SOFTBALL INC  
Form or application number: 1023  
Person to contact: Name: Willis D. Beard  
ID number: 5420809  
Telephone: 877-829-5500

Dear Representative:

We're sending the enclosed material to you because of a power of attorney or other authorization we have on file.

If you have questions, contact the person listed at the top of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures:  
Letter 947



**Department of the Treasury**  
**Internal Revenue Service**  
**Tax Exempt and Government Entities**  
P.O. Box 2508  
Cincinnati, OH 45201

CHAIR CITY BASEBALL AND SOFTBALL INC  
100 MECHANIC STREET  
GARDNER, MA 01440

**Date:**  
01/02/2025  
**Employer ID number:**  
33-2251317  
**Person to contact:**  
Name: Willis D. Beard  
ID number: 5420809  
Telephone: 877-829-5500  
**Accounting period ending:**  
December 31  
**Public charity status:**  
170(b)(1)(A)(vi)  
**Form 990 / 990-EZ / 990-N required:**  
Yes  
**Effective date of exemption:**  
December 5, 2024  
**Contribution deductibility:**  
Yes  
**Addendum applies:**  
No  
**DLN:**  
26053754005744

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

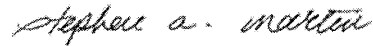
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements