

INTERNAL REVENUE SERVICE

P. O. BOX 2508

CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 14 2008

MITCHELL COMMUNITY YOUTH LEAGUE INC  
211 N MERIDIAN RD  
MITCHELL, IN 47446

Employer Identification Number:  
20-8087644

DLN:

17053352028017

Contact Person:

KEVIN W PAYTON

ID# 31454

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

August 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

January 19, 2007

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

MITCHELL COMMUNITY YOUTH LEAGUE INC

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC



Indiana Department of Revenue  
 Indiana Government Center North Indianapolis, Indiana 46204  
**Indiana Nonprofit Sales Tax Exemption Certificate**  
 (This certificate may not be used to collect sales tax)

Form NP-1  
 State Form 51065  
 (4-03)

**TID:** 0132046539  
**LOC:** 000  
**Corresp ID:** 0800051985945  
**Issued:** 03/14/2008

0800051985945



MITCHELL COMMUNITY YOUTH LEAGUE INCORPORATED  
 211 N MERIDIAN RD  
 MITCHELL, IN 47446-5

Organization is **only exempt** from payment of sales tax on purchases for which the organization is granted exemption.

**(Detach Here)**

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such an exemption by the State of Indiana, does not necessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

**Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:**

**A. Purchases by a Nonprofit Organization for its Own Use:**

1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:

(a) The organization must be named or described in IC. 6-2.5-5-21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic	Charitable	Educational	Fraternal
Literary	Religious	Scientific	

(b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues	Churches	Convents
Fraternities	Labor Unions	Licensed Hospitals
Monasteries	Parochial Schools	Pension Trusts
Shared Hospital Services	Sororities	Student Cooperative Housing

2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.

3. *Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.*

**B. Purchases by Nonprofit Organization for Resale:**

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.

# CERTIFICATE OF INSURANCE

ISSUE DATE (MMDDYY)  
3/19/08

**PRODUCER**  
K & K Insurance Group, Inc.  
1712 Magnavox Way  
P.O. Box 2338  
Fort Wayne, In 46801

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

### COMPANIES AFFORDING COVERAGE

**INSURED**  
BABE RUTH LEAGUE, INC.  
PO BOX 5000  
1770 BRUNSWICK PIKE  
TRENTON, NJ 08638

COMPANY LETTER **A** NATIONAL CASUALTY COMPANY  
COMPANY LETTER **B** NATIONWIDE LIFE INSURANCE COMPANY  
COMPANY LETTER **C**

**COVERAGES**


THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO. LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MMDDYY)	POLICY EXPIRATION DATE (MMDDYY)	LIMITS (in thousands)	
A	<b>General Liability</b> <input checked="" type="checkbox"/> Commercial General Liability <input type="checkbox"/> Claims Made <input checked="" type="checkbox"/> Occur. <input type="checkbox"/> Owner's & contractors Prot. <input type="checkbox"/> _____	KRO0000150700	12:01AM 3/06/08	12:01AM 2/01/09	General Aggregate	\$ NONE
					Products-Comp/Ops Aggregate	\$ 1000
					Personal & Advertising Injury	\$ 1000
					Each Occurrence	\$ 1000
					Fire Damage (Any one fire)	\$ 300
					Medical Expense (Any one person)	\$ 5
					Participant Legal Liability	\$ 1000
A	<b>Automobile Liability</b> <input type="checkbox"/> Any auto <input type="checkbox"/> All owned autos <input type="checkbox"/> Scheduled autos <input checked="" type="checkbox"/> Hired autos <input checked="" type="checkbox"/> Non-owned autos <input type="checkbox"/> Garage Liability <input type="checkbox"/> _____	KRO0000150700	12:01AM 3/06/08	12:01AM 2/01/09	Combined Single Limit	\$1000
					Bodily Injury (per person)	\$
					Bodily Injury (per accident)	\$
					Property Damage	\$
					Each Occurrence	\$
	<b>Excess Liability</b> <input type="checkbox"/> Other than Umbrella form				Aggregate	\$
						\$
	<b>Workers' Compensation and Employers' Liability</b>				<b>Statutory</b>	
					\$	Each Accident
					\$	Disease-Policy Limit
					\$	Disease-Each Employee
B	<b>Participant Accident</b>	SPP0003072200	12:01AM 3/06/08	12:01AM 2/01/09	AD&D	\$ 10
					Primary Medical	\$ 250
					Excess Medical	\$ NONE
					Weekly Indemnity	\$ XNONE

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/RESTRICTIONS/SPECIAL ITEMS  
 ADDITIONAL INSURED: ANY PERSON, ORGANIZATION, OR ENTITY ENGAGED IN SPONSORING OR PROVIDING THE PREMISES FOR BABE RUTH BASEBALL/SOFTBALL OPERATIONS, BUT SOLELY AS RESPECTS THE OPERATIONS OF THE NAMED INSURED

**CERTIFICATE HOLDER**  
  
MITCHELL COMMUNITY YOUTH CAL RIPKEN LG  
Price, Roger  
2413 Spice Valley Road  
Mitchell, IN 474461917

**CANCELLATION**  
  
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE  


# CERTIFICATE OF INSURANCE

ISSUE DATE (MM/DD/YY)  
3/19/08

**PRODUCER**  
  
K & K Insurance Group, Inc.  
1712 Magnavox Way  
P.O. Box 2338  
Fort Wayne, In 46801

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

### COMPANIES AFFORDING COVERAGE

**INSURED**  
  
BABE RUTH LEAGUE, INC.  
1712 MAGNAVOX WAY  
FORT WAYNE, IN 46804

COMPANY LETTER **A** NATIONWIDE MUTUAL INSURANCE CO  
COMPANY LETTER **B**  
COMPANY LETTER **C**

**COVERAGES**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO. LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS (in thousands)																					
A	<b>General Liability</b> <input type="checkbox"/> Commercial General Liability <input type="checkbox"/> Claims Made <input type="checkbox"/> Occur. <input type="checkbox"/> Owner's & contractors Prot. <input checked="" type="checkbox"/> <u>DIRECTORS &amp; OFFICERS</u>	RPG0003072300* * POLICY NUMBER IS A K&K INSURANCE GROUP INTERNAL NUMBER	12:01AM 3/06/08	12:01AM 2/01/09	<table style="width: 100%; border-collapse: collapse;"> <tr><td>General Aggregate</td><td style="text-align: right;">*</td><td style="text-align: right;">\$ 1000</td></tr> <tr><td>Products-Comp/Ops Aggregate</td><td></td><td style="text-align: right;">\$ NONE</td></tr> <tr><td>Personal &amp; Advertising Injury</td><td></td><td style="text-align: right;">\$ NONE</td></tr> <tr><td>Each Occurrence</td><td></td><td style="text-align: right;">\$ 1000</td></tr> <tr><td>Fire Damage (Any one fire)</td><td></td><td style="text-align: right;">\$ NONE</td></tr> <tr><td>Medical Expense (Any one person)</td><td></td><td style="text-align: right;">\$ NONE</td></tr> <tr><td>Participant Legal Liability</td><td></td><td style="text-align: right;">\$ N/A</td></tr> </table>	General Aggregate	*	\$ 1000	Products-Comp/Ops Aggregate		\$ NONE	Personal & Advertising Injury		\$ NONE	Each Occurrence		\$ 1000	Fire Damage (Any one fire)		\$ NONE	Medical Expense (Any one person)		\$ NONE	Participant Legal Liability		\$ N/A
General Aggregate	*	\$ 1000																								
Products-Comp/Ops Aggregate		\$ NONE																								
Personal & Advertising Injury		\$ NONE																								
Each Occurrence		\$ 1000																								
Fire Damage (Any one fire)		\$ NONE																								
Medical Expense (Any one person)		\$ NONE																								
Participant Legal Liability		\$ N/A																								
	<b>Automobile Liability</b> <input type="checkbox"/> Any auto <input type="checkbox"/> All owned autos <input type="checkbox"/> Scheduled autos <input type="checkbox"/> Hired autos <input type="checkbox"/> Non-owned autos <input type="checkbox"/> Garage Liability <input type="checkbox"/>				<table style="width: 100%; border-collapse: collapse;"> <tr><td>Combined Single Limit</td><td style="text-align: right;">\$</td><td></td></tr> <tr><td>Bodily Injury (per person)</td><td style="text-align: right;">\$</td><td></td></tr> <tr><td>Bodily Injury (per accident)</td><td style="text-align: right;">\$</td><td></td></tr> <tr><td>Property Damage</td><td style="text-align: right;">\$</td><td></td></tr> </table>	Combined Single Limit	\$		Bodily Injury (per person)	\$		Bodily Injury (per accident)	\$		Property Damage	\$										
Combined Single Limit	\$																									
Bodily Injury (per person)	\$																									
Bodily Injury (per accident)	\$																									
Property Damage	\$																									
	<b>Excess Liability</b> <input type="checkbox"/> Other than Umbrella form	"THE COVERAGE OF THIS POLICY IS LIMITED GENERALLY TO LIABILITY FOR ONLY THOSE CLAIMS THAT ARE FIRST MADE AGAINST THE INSURED WHILE THE POLICY IS IN FORCE AND REPORTED TO THE CARRIER WITHIN THE POLICY PERIOD AND APPLICABLE EXTENDED REPORTING PERIOD. PLEASE REVIEW THE POLICY CAREFULLY AND DISCUSS THE COVERAGE THEREUNDER WITH YOUR INSURANCE AGENT OR BROKER."			<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Each Occurrence</td><td style="text-align: center;">Aggregate</td></tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">\$</td></tr> </table>	Each Occurrence	Aggregate	\$	\$																	
Each Occurrence	Aggregate																									
\$	\$																									
	<b>Workers' Compensation and Employers' Liability</b>				<b>Statutory</b> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">Each Accident</td></tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">Disease-Policy Limit</td></tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">Disease-Each Employee</td></tr> </table>	\$	Each Accident	\$	Disease-Policy Limit	\$	Disease-Each Employee															
\$	Each Accident																									
\$	Disease-Policy Limit																									
\$	Disease-Each Employee																									
	<b>Participant Accident</b>				<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">AD&amp;D</td><td style="text-align: right;">\$</td></tr> <tr><td style="text-align: right;">Primary Medical</td><td style="text-align: right;">\$</td></tr> <tr><td style="text-align: right;">Excess Medical</td><td style="text-align: right;">\$</td></tr> <tr><td style="text-align: right;">Weekly Indemnity</td><td style="text-align: right;">\$ X</td></tr> </table>	AD&D	\$	Primary Medical	\$	Excess Medical	\$	Weekly Indemnity	\$ X													
AD&D	\$																									
Primary Medical	\$																									
Excess Medical	\$																									
Weekly Indemnity	\$ X																									

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/RESTRICTIONS/SPECIAL ITEMS  
CAL RIPKEN, SOFTBALL 12&U

\*THIS LIMIT APPLIES SEPARATELY TO EACH INDIVIDUAL BOARD.

**CERTIFICATE HOLDER**  
  
MITCHELL COMMUNITY YOUTH  
Roger Price  
2413 Spice Valley Road  
Mitchell, IN 474461917

**CANCELLATION**  
  
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE  
*Cheryl L Pettibone*