



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

NEEDHAM STEPS UP INCORPORATED
PO BOX 920245
NEEDHAM, MA 02492

Date:
02/03/2021
Employer ID number:
84-5079032
Person to contact:
Name: Gary McCorkle
ID number: 32231
Telephone: 877-829-5500
Accounting period ending:
June 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
March 9, 2020
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053638002610

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. 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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

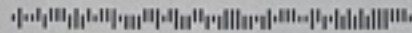


Commonwealth of Massachusetts
Department of Revenue
Geoffrey E. Snyder, Commissioner
mass.gov/dor

Letter ID: L1925369152
Notice Date: February 18, 2021
MA Taxpayer ID: 20086825



CERTIFICATE OF EXEMPTION



NEEDHAM STEPS UP INC
36 GAY ST # NEEDHAM
NEEDHAM MA 02492-1642

Attached below is your Certificate of Exemption (Form ST-2). Cut along the dotted line and display at your place of business. You must report any change of name or address to us so that a revised ST-2 can be issued.

DETACH HERE



MASSACHUSETTS DEPARTMENT OF REVENUE Certificate of Exemption

Form ST-2

NEEDHAM STEPS UP INC
36 GAY ST # NEEDHAM
NEEDHAM MA 02492-1642

MA Taxpayer ID: 20086825
Certificate Number: 2034489344

This certifies that the organization named above is an exempt purchaser under Chapter 64H, section 6(d) or (c) of the Massachusetts General Laws. All purchases of tangible personal property by this organization are exempt from taxation to the extent that such property is used in the conduct of the business of the purchaser. Misuse of this certificate by any tax-exempt organization or unauthorized use of this certificate by any individual will lead to revocation. Willful misuse of this certificate is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. This certificate is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

Effective Date: February 16, 2021

Expiration Date: February 15, 2031