



PRIVATE GOVERNANCE, PUBLIC CONSEQUENCES

A Comparative Executive Summary: USSSA, Little League International, and the Transparency Gap in National Youth Sports

Updated Research Summary - September 28, 2026

Prepared for the Youth Sports Transparency research archive and congressional-oversight record. This revision incorporates the organizations' distinct federal tax classifications.

Executive Summary

The September 24, 2026 announcement that Blaine Whitmire is no longer employed by Little League International as Southwest Region Director provides a timely comparative example for the broader governance questions documented in the *Integrity of the Game vs. Economic Impact* research. The available communication states only that Whitmire is no longer an employee and directs Southwest Region administrators to work through Assistant Director Brant Durden during the transition. The public record presently reviewed does not establish whether Whitmire resigned, was terminated, entered a separation agreement, received severance, signed a confidentiality agreement, or left because of the Tulsa National controversy.

Further tax-status research adds an important structural distinction. **Little League Baseball Incorporated (EIN 23-1688231) is a section 501(c)(3) public charity, while the United States Specialty Sports Association (EIN 54-0979285) is a section 501(c)(4) social-welfare organization.** The organizations therefore should not be described as operating under identical federal nonprofit classifications. The comparison remains useful when framed around private governance, tax-exempt disclosure, youth-sports authority, and the limits of public access.

The Structural Comparison

The relevant comparison is not an allegation that Whitmire's departure mirrors personnel actions described in litigation involving USSSA. The defensible comparison concerns access to information. Governmental bodies may be subject to applicable open-records laws. Tax-exempt organizations have federal disclosure duties, but federal tax exemption alone does not create a general public right to inspect ordinary personnel files, internal investigative records, emails, board deliberations,

or employment-separation records.

Research finding: The unanswered questions surrounding Whitmire's departure should remain documented as unanswered questions. They should not be converted into allegations without supporting evidence.

Same Questions. Different Logos. Different Tax Codes.

The initial comparison focused on characteristics the organizations share: national reach, tax-exempt status, substantial authority within youth sports, private governance, and limited public access to internal personnel decisions. Further review establishes that their federal tax classifications are materially different and should be expressly identified in future versions of this research.

Issue	Little League Baseball Incorporated	USSSA
EIN	23-1688231	54-0979285
Federal classification	501(c)(3)	501(c)(4)
General category	Public charity	Social-welfare organization
Contributions	Generally eligible for charitable deduction when requirements are met	Generally not deductible as charitable contributions; exceptions can apply
Specified federal tax filings publicly inspectable	Yes	Yes
Government agency because tax exempt?	No	No
Ordinary personnel files automatically public?	No	No

What the Difference Changes

Charitable classification and donor treatment. Little League's 501(c)(3) public-charity status places it within the federal charitable-organization framework. USSSA's 501(c)(4) status places it within the social-welfare framework; contributions to ordinary 501(c)(4) social-welfare organizations generally are not deductible as charitable contributions. The classifications also carry different rules in areas such as lobbying, political activity, solicitation disclosures and other tax-compliance obligations.

Research terminology. Future publications should avoid language implying that USSSA and Little League are the same type of nonprofit. A more accurate formulation is: *two national tax-exempt youth-sports organizations operating under different provisions of section 501(c).*

What the Difference Does Not Change

The tax-code distinction does not turn either organization into a governmental agency. Nor does it, by itself, create a general public-records right to ordinary personnel files, internal investigations, emails, board deliberations or separation agreements. Federal public-disclosure rules make specified tax documents available for inspection; they are not a substitute for a comprehensive governmental open-records regime.

Updated central finding: Different tax classifications change the legal and tax context of the comparison, but they do not eliminate the transparency question. The research should compare the organizations as distinct tax-exempt structures that can nevertheless present a similar public-information problem when consequential internal governance decisions are not voluntarily explained.

USSSA Litigation and the Little League Situation

The USSSA research examines litigation materials containing allegations concerning internal employment separations, confidentiality provisions, severance arrangements, and restrictions on what former personnel could disclose about organizational operations. Those matters should continue to be described as allegations or litigation claims unless independently established through adjudication, admission, or corroborating documentary evidence.

The Whitmire matter is materially different at this stage. There is currently no verified evidence in this summary establishing an NDA, severance package, internal investigation, forced termination, voluntary resignation, or a causal connection between the Tulsa National controversy and Whitmire's departure. His lack of public comment does not establish any of those propositions.

Why This Matters to the Congressional Record

The congressional-oversight research predates the Whitmire development and already places both USSSA and Little League within a broader inquiry into public assets, tournament economics, nonprofit governance, athlete eligibility and federal accountability. The tax-status distinction sharpens that inquiry: the policy question now spans two different federal exemption structures rather than one supposedly uniform nonprofit model.

The Larger Policy Question

When national tax-exempt youth-sports organizations operating under different federal classifications exercise substantial authority over children, families, volunteers, eligibility, championships, regional administration, tournament economics and events conducted in part on publicly financed facilities, what level of governance transparency should accompany that authority?

Federal tax law supplies meaningful but bounded transparency through exemption materials and annual information returns. Those disclosures can illuminate finances, compensation, governance representations and organizational structure. They ordinarily do not explain why a regional director departed, what an internal investigation concluded, how a disputed eligibility matter was handled internally, or what communications occurred among organizational officials.

Comparative Conclusion

The new tax-status research changes the precision of the comparison, not its core transparency finding. Little League and USSSA should no longer be described as equivalent nonprofit entities: Little League is a 501(c)(3) public charity; USSSA is a 501(c)(4) social-welfare organization. Their donor treatment and portions of their federal regulatory framework differ.

At the same time, neither classification makes the organization a government agency or automatically opens ordinary personnel and internal governance records to public inspection. The Whitmire departure therefore remains a contemporary example of the limits of operational transparency, while the USSSA litigation remains an example of how internal allegations can become visible when private disputes enter the judicial system. The comparison concerns accountability architecture across different tax-exempt structures—not an assertion of identical conduct.

Source & Evidentiary Notes

- **Little League tax status:** IRS Schedule A for Little League Baseball Incorporated, EIN 23-1688231, identifies the organization as a section 501(c)(3) organization and addresses its public-charity status.
- **USSSA tax status:** USSSA's federal litigation record identifies the organization as a 501(c)(4) not-for-profit corporation; IRS guidance describes the general federal treatment of 501(c)(4) social-welfare organizations.
- **Federal disclosure:** IRS guidance requires specified exemption applications, determination letters and annual returns to be publicly available. These requirements are not characterized here as a general public-records law for ordinary personnel or internal investigative records.
- **Little League / Whitmire:** September 24, 2026 communication attributed to Corey M. Wright states that Blaine Whitmire is no longer an employee; the reviewed communication does not state the manner, cause or contractual terms of separation.
- **USSSA litigation:** Allegations concerning employment separation, confidentiality and severance remain litigation allegations unless independently established.

Research standard: This revision distinguishes federal tax classification, confirmed facts, litigation allegations, unanswered questions and policy analysis. It supersedes the September 24 executive summary where earlier wording could imply a uniform nonprofit classification.